

DRAFT TEXT

on

SBSTA 57 agenda item 15

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3

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Draft conclusions proposed by the Chair

1. Pursuant to the requests of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA),¹ the Subsidiary Body for Scientific and Technological Advice (SBSTA) recommended a draft decision on guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3 for consideration and adoption by the CMA at its fourth session (for the text of the draft decision, see document FCCC/SBSTA/2022/L.X/Add.X).
2. The draft decision being forwarded for consideration at CMA 4 does not represent a consensus among Parties and further work by the CMA is necessary to finalize this decision.

¹ Decision 2/CMA.3, paras. 3, 6, 7 and 10.

[[Draft decision -/CMA.4

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decision 2/CMA.3 and its annex,

Also recalling decision 1/CP.24, paragraph 43(a), according to which Parties may submit their national communication and biennial transparency report as a single report in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement,

1. *Adopts:*

(a) The guidance relating to decision 2/CMA.3, annex, chapter VI (Tracking), as contained in annex I;

(b) The guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review), as contained in annex II;

(c) The training programme for technical experts participating in the Article 6 technical expert review, as contained in annex IV;

(d) The outlines for the Article 6 technical expert review report referred to in decision 2/CMA.3, annex, chapter V (Review), Article 6, paragraph 2, initial report (hereinafter referred to as an initial report) and updated initial report and annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in decision 2/CMA.3, annex, chapter IV (Reporting), as contained in annexes III, V and VI respectively;

(e) The tables for submitting annual information in an agreed electronic format and the tables for submitting annual information as part of the regular information, as referred to in decision 2/CMA.3, annex, chapter IV (Reporting), as contained in annexes VII and VIII respectively;

2. *Clarifies* that:

(a) [A participating Party shall submit the agreed electronic format after a technical expert review of the initial report has been completed;]

(b) A participating Party may indicate in annex 4 to the biennial transparency report (Regular information) that it has no information to report in respect of the requirements of decision 2/CMA.3, annex, paragraphs 20 and 23, in lieu of making a blank submission for annual information;

3. *Also clarifies* that:

(a) Internationally transferred mitigation outcomes (ITMOs) are authorized towards use(s) prior to, [or at the time of,][but no later than,]first transfer;

(b) First transfer is specified in accordance with decision 2/CMA.3, annex, paragraph 2(b), as part of [the authorization of ITMOs towards use(s)][or][in the initial report for each cooperative approach];

(c) In relation to ITMOs, authorized for use towards any of achievement of an NDC or OIMP, the following applies:

(i) If a participating Party specifies 'authorization' as the 'first transfer' for OIMP, the authorization shall be considered as the first transfer, irrespective of whether the ITMO is used towards an NDC or OIMP;

- (ii) If a participating Party specifies ‘issuance’ as the ‘first transfer’ for OIMP, the issuance shall be considered as the first transfer, irrespective of whether the ITMO is used towards an NDC or OIMP;
- (iii) If a participating Party specifies ‘use’ as the ‘first transfer’ for OIMP, the first transfer shall be the first chronological event occurring between either the transfer to another Party or the direct use towards OIMP without prior transfer to another Party;
- (d) For a mitigation outcome authorized for use towards the achievement of an NDC, the first transferring participating Party shall use the mitigation outcome towards its own NDC only after first transfer has taken place;
- (e) If a Party wishes to change its definition of ‘first transfer’ pursuant to decision 2/CMA.3, annex, paragraph 2(b), such change shall only apply to ITMOs that will be authorized or issued after the adoption of the change;
- (f) The vintage of an ITMO is the calendar year in which the underlying mitigation occurred;
4. *Decides* in relation to authorization pursuant to decision 2/CMA.3, annex, that:

Option 1 {No change possible}: the authorization of ITMOs towards use(s) shall not be changed once provided;

Option 2 {Change applicable for ITMOs not first transferred}: [in accordance with future relevant decisions by the CMA], at any time, including after issuance of ITMOs, the first transferring Party may change[or][revoke][withdraw] an authorization of ITMOs towards use(s). The changed [or][revoked][withdrawn] authorization shall apply only to ITMOs that have not been first transferred;

Option 3 {no text}

{End of option 3}

5. *Requests* the secretariat to provide, as part of the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, capacity-building, including through the organization and holding of at least one online workshop, with the broad participation of Parties by June 2023, on the use of the reporting outlines and tables[, in particular in relation to the completion and submission of initial reports];
6. *Also requests* the secretariat[, as a matter of priority,] to develop the centralized accounting and reporting platform and the Article 6 database referred to in decision 2/CMA.3, annex, paragraphs 32 and 35, on the basis of the relevant guidance as contained in annex I, chapter II and III and to make available a test version by [June 2024][November 2023] with a view to the first version being completed by June 2025, subject to the timely availability of sufficient financial resources;
7. *Invites* Parties to submit their views on their experience with the test version of the centralized accounting and reporting platform and the Article 6 database and any inputs on improving these systems via the submission portal² within [eight][x] weeks of the release of the test version;
8. *Requests* the secretariat to provide an interim solution for the submission of information pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), until the centralized accounting and reporting platform and the Article 6 database are released, to enable participating Parties to make submissions, taking into account that the interim solution shall enable the publishing of non-confidential information, pursuant to decision 2/CMA.3, annex, paragraph 24;
9. *Clarifies* that participating Parties that use automatic pre-filling of agreed electronic formats as per decision 2/CMA.3, annex, paragraph 20, are responsible for consolidating data from registries they have, or have access to, prior to submitting an agreed electronic format;

² <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>

10. *Strongly encourages* participating Parties, in preparing tables for the submission of information in relation to quantitative information as per decision 2/CMA.3, annex, paragraphs 20 and 23, to use the pre-consistency check function of the centralized accounting and reporting platform, once released, which shall not supersede the performance of consistency check after this information is submitted;

11. *Requests* the secretariat to develop and maintain the necessary processes and guidelines for the submission and processing of the information referred to in paragraphs 1(d) and 1(e) above, including in relation to the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), and to publish a user manual[and to make available an online tutorial] for the centralized accounting and reporting platform in line with the timeline for its implementation referred to in paragraph 6 above;

12. [*Also requests* the secretariat to explore opportunities for streamlining the process of making submissions under Article 6 and Article 13, including through integrating the submission portal of the centralized accounting and reporting platform referred to in paragraph 63-69 of annex I {to this decision} with the submission portal for Article 13 reporting with a view to efficiently managing the submission of information common to Article 6 and Article 13 reporting requirements;]

13. *Further requests* the secretariat to develop, publish and periodically update standards, including a communication standard for interoperability and recommended practices for the electronic recording and exchange of data related to ITMOs and transactions with ITMOs, including record-keeping arrangements, data security protocols, risk management and disaster recovery procedures, and other practices, as necessary, including with inputs from the forum referred to in paragraph 16 below, and to publish relevant outputs on the centralized accounting and reporting platform, in a dedicated area [, with the initial version being made available by [June 2024][X date]];

14. *Requests* the secretariat, as the administrator of the international registry referred to in decision 2/CMA.3, annex, paragraph 30, to:

(a) Develop requirements for the international registry and to share them with Parties in advance of the next session of the SBSTA (June 2023) for commenting via the submission portal³ within four weeks;

(b) Implement the necessary software on the basis of the guidance for registries and the international registry contained in annex I, chapters I and II;

(c) Develop and implement the necessary processes and procedures for operating the international registry, including in relation to its terms of use and in relation to authorization of ITMOs towards use(s) and authorization of entities and the necessary standardized submission forms for such authorizations, among other processes and procedures;

15. [*Also requests* the secretariat, as the administrator of the international transaction log referred to in annex I, paragraph 9, to:

(a) Develop the detailed requirements for the international transaction log;

(b) Implement the international transaction log in a cost-efficient manner, subject to the availability of sufficient financial resources and only after sufficient resources have been made available for the development and the predictable and stable operation of the centralized accounting and reporting platform, the Article 6 database and the international registry;]

16. [*Further requests* the secretariat to establish a forum of Article 6 registry system administrators to facilitate the cooperation among them, including sharing knowledge and experience in the context of implementing and operating infrastructure and to provide input to the further development and implementation of infrastructure, as necessary];

³ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

17. [*Requests* the secretariat to establish an online platform for information exchange and to support the forum of Article 6 registry system administrators in identifying topics of interest and relevant activities];
18. *Also requests* the secretariat to prepare a technical paper on a methodology for collecting fees from the users of the infrastructure referred to in decision 2/CMA.3, annex, paragraphs 30–35 with a view to the operations of the infrastructure becoming self-sustaining as soon as possible and ensuring that sufficient and stable funding is available on an ongoing basis, taking into account the operational needs of each infrastructure element, while ensuring that Parties only pay fees for the components of the infrastructure that they use, for consideration at SBSTA 58 (June 2023);
19. *Invites* Parties to submit their views on the methodology for collecting fees from the users of the infrastructure referred to in paragraph 18 above via the submission portal⁴ before SBI 58;
20. *Requests* the SBSTA to develop recommendations on the methodology for collecting fees from the users of the infrastructure referred to in paragraph 6 above on the basis of the technical paper referred to therein and the views from Parties submitted in accordance with paragraph 19 above for consideration and adoption at CMA 5 (November 2023);
21. *Encourages* Parties to prepare their initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) in accordance with the outlines contained in annexes V and VI respectively;
22. [*To clarify the purpose of the illustrative elements of information included in annexes V and VI. If agreed by Parties, request the secretariat to develop and maintain the tool with illustrative elements of information as included in paragraph 23 below*] Clarifies that the illustrative elements of information, including textual descriptions and tables, in the respective chapters of the outlines for the initial report and updated initial report and annex 4 to the biennial transparency report (Regular information), as contained in annexes V and VI, are only intended to facilitate Parties' understanding of how the outlines could be filled and in building their capacities over time for reporting information pertaining to decision 2/CMA.3, annex, paragraphs 18–22, noting that these illustrative elements of information have no formal status, their use is voluntary and shall not be used or referred to in the Article 6 technical expert review];
23. [*In case Parties decide to adopt outlines in annexes V and VI without illustrative elements of information*] *Requests* the secretariat to develop and maintain a tool with the illustrative elements of information for the outlines of the initial report, updated initial report and annex 4 to the biennial transparency report (Regular information), as contained in annexes V and VI, to facilitate the Parties' understanding of how the outlines could be filled and in building their capacities over time for reporting information pertaining to decision 2/CMA.3, annex, paragraphs 18–22, noting that the illustrative elements of information included in the tool have no formal status, their use is voluntary and shall not be used or referred to in the Article 6 technical expert review];
24. *Decides* that Article 6 technical expert review teams will follow the Article 6 technical expert review report outline contained in annex III;
25. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with the relevant qualifications to the UNFCCC roster of experts, as referred to in annex II, chapter X;
26. *Requests* the secretariat to implement and maintain the training programme for technical experts participating in Article 6 technical expert reviews pursuant to decision 2/CMA.3, annex, paragraph 26, taking into account any input from Article 6 lead reviewers on the implementation of training for technical experts participating in Article 6 technical expert reviews pursuant to paragraphs 44–47 of annex II;

⁴ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

27. *Also requests* the secretariat to report to the SBSTA 58 on progress in the development of the training programme referred to paragraph 1(c) above and at each subsequent session until the development of the training programme has been completed;
28. *Further requests* the secretariat to make available as soon as possible [an initial version of] the courses comprising the training programme, as outlined in annex IV, and to make available no later than June 2023 the course in relation to the requirements of initial reports under decision 2/CMA.3, annex, paragraph 18;
29. *Requests* the secretariat to promote geographical and gender balance among the technical experts participating in the training programme referred to in paragraph 26 above, to the extent possible, giving special consideration, including in terms of support for participating in the training programme, to experts from developing countries, particularly the least developed countries and small island developing States;
30. *Decides* that recommendations from the Article 6 technical expert review shall be considered by the technical expert review under Article 13, specifically with regard to the review of information necessary to track progress in implementing and achieving NDCs;
31. *Invites* the Paris Agreement Implementation and Compliance Committee (PAICC) to liaise with Article 6 lead reviewers referred to in annex II, chapter X.C, as needed, when cases of significant and persistent inconsistencies are identified and addressed by the PAICC in accordance with decision 20/CMA.1, annex, paragraph 22(b);
32. *Requests* the secretariat to include any cases of persistent inconsistencies and/or non-responsiveness by a participating Party, as contained in the recommendations arising from the Article 6 technical expert review, including any responses to such recommendations that may be provided by the participating Party concerned, in the annual compilation and synthesis of the results of the Article 6 technical expert review, as per paragraph 13 of decision 2/CMA.3;
33. [*Reiterates* the principle of avoiding duplication of work and minimizing the burden on Parties and the secretariat referred to in paragraph 1(a) of annex II in relation to the Article 6 technical expert review of cooperative approaches that involve activities linked to activities under Article 5;]
34. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue its work, on the basis of the guidance in the annex to decision 2/CMA.3 and the further guidance in the annexes to this decision, to develop recommendations for consideration and adoption at CMA 5 (November 2023), on:
- (a) Further consideration of the special circumstances of the least developed countries and small island developing States;
 - (b) Elaboration of further guidance in relation to corresponding adjustments for multi-year and single-year NDCs, in a manner that ensures the avoidance of double counting, on:
 - (i) Methods for establishing an indicative trajectory, trajectories or budget and for averaging, including with respect to relevant indicators, and for calculating cumulative emissions by sources and removals by sinks;
 - (ii) Methods for demonstrating the representativeness of averaging for corresponding adjustments by quantifying how much the yearly transaction volume differs from the average for the period;
 - (c) Consideration of whether ITMOs could include emission avoidance;
 - (d) The scope of changes as well as the process for managing changes, to the authorization of ITMOs towards use(s), authorization of entities and authorization of cooperative approach, with a view to ensuring transparency and consistency;
 - (e) Consideration of possible implications for the reporting of annual information pursuant to decision 2/CMA.3, annex, paragraphs 20 and 23, from the application of methods for converting the non-GHG metric into t CO₂ eq in accordance with paragraph 22(d) of the annex to the same decision with a view to ensuring that the amount of ITMOs in a non-GHG

metric acquired by a participating Party does not exceed the amount of ITMOs in the non-GHG metric of the participating Party initiating the transfer;

(f) [The process of identifying, notifying and correcting inconsistencies relying on the Article 6 database, in accordance with decision 2/CMA.3, annex, paragraph 33, and its dependency on the agreed electronic format];

(g) [The need for additional functionalities and procedures for the international registry to provide services for cooperative approaches, upon the request of a participating Party, if any;]

(h) Common nomenclatures as referred to annex I, chapter III.B;

(i) [Placeholder for any outstanding recommendations as per decision 2/CMA.3 that are not adopted by CMA 4];

35. *Invites* Parties to submit their views on options for the recommendations referred to in paragraph 34 above via the submission portal⁵ by 30 April 2023;

36. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision;

37. [**Option 1:** *Requests* the secretariat to take the necessary steps to establish a separate trust fund for the activities related to the implementation and operation of the infrastructure referred to in decision 2/CMA.3, annex, paragraphs 30–35][**Option 2:** *{No request for a separate trust fund}*];

38. *Invites* Parties to make contributions to the Trust Fund for Supplementary Activities[and to the trust funds referred to paragraph 37 above] to support the operationalization of [**Option 1:** work under the mandates in this decision][**Option 2:** *{Placeholder to identify the mandated activities that require funding}*];

39. *Requests* that the actions called for in this decision be undertaken subject to the availability of financial resources;

40. [*Invites* developed country Parties to take the lead in the provision of sufficient financial resources for the activities referred to in paragraph 3639 above];]

⁵ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

[Annex I

Guidance relating to decision 2/CMA.3, annex, chapter VI (Tracking)

I. Guidance relating to the registries referred to in decision 2/CMA.3, annex, paragraph 29

A. Form, functions and processes

1. A registry, that each Party has or has access to for the purpose of tracking, is a system comprising an electronic database and other technical and administrative arrangements to:

(a) Support the notion of an account for internationally transferred mitigation outcomes (ITMOs), as necessary;

(b) Track transactions with ITMOs, including through unique identifiers, as applicable;

(c) Provide access to operations by the Party and other entities for which access is authorized by the Party;

(d) Produce the necessary records, information, and data, consistent with the agreed electronic format;

2. **[Option 1:** Electronic arrangements for such registries shall be based on software enabling the tracking and recording of ITMOs in a format consistent with the agreed electronic format. Such registries shall implement administrative procedures and precautions to avoid or control risks relating to the consistency of data (this concept is hereinafter referred to as consistency of data).**][Option 2:** *{No text referring to simplified arrangements}*]

1. Tracking methods

3. Each participating Party shall adopt, and implement through the registry, at least one of the following methods for tracking ITMOs from a cooperative approach and should apply the methods consistently during the NDC cycle of each participating Party:

(a) Discrete units;

(b) Accounting amounts.

4. Regardless of the method of tracking ITMOs, each ITMO shall be uniquely identified in a way that renders it traceable to the mitigation outcome(s) it reflects.

(a) Units

5. A unit is held in a registry database that represents a minimal, indivisible unit of accounting of mitigation outcomes.

6. A unit measured in GHG metrics represents one metric tonne of CO₂ eq.

7. A unit measured in non-GHG metrics shall be tracked according to the non-GHG metrics determined by the participating Parties engaging in a cooperative approach involving ITMOs traded in non-GHG metrics in accordance with decision 2/CMA.3, annex, paragraph 1(c).

8. Units have unique identifiers that comprise identifying data:

(a) The identifier of the cooperative approach;

(b) The identifier of the originating registry;

(c) The identifier of the first transferring Party;

(d) The serial number.

9. Serial numbering is specific to the combination of identifying data and starts from one (1), and without gaps, for each combination thereof.

10. Unit records shall carry non-identifying metadata consistently with the agreed electronic format.

(b) Accounting amounts

11. Unique identification and tracking of metadata for accounting amounts will adhere to the rules for tracking units contained in this annex.

12. An accounting amount shall represent an aggregated quantity of units determined by the participating Party and shall be tracked consistently.

2. Transactions

13. Each participating Party shall ensure that the registry tracks and records information and data on authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes, and voluntary cancellation (including for overall mitigation in global emissions, if applicable).

14. Each participating Party that tracks ITMOs as accounting amounts should ensure that its registry can perform a split of accounting amount transaction, which leads to the elimination of the accounting amount and its prevention from being transacted further and the creation of two new accounting amounts that, together, add up to the amount of ITMOs in the original accounting amount.

15. A transaction is any operation that alters a registry state, that is, changes any data contained within the registry's database. Registry users may propose transactions from a menu offered to them by the registry solution in accordance with their access credentials. Transactions may be local to one registry or span two registries.

16. Transactions within and between registries shall be constrained by automated validations in the form of algorithmic instructions to guide the registries how to handle a particular situation, such as a transaction proposal, including allowing and preventing certain actions from happening. The automated validations shall determine whether the proposed transaction is permissible and, if posted, would leave data in a consistent state and in compliance with CMA decisions, as well as any other regulations of the Parties engaged in a cooperative approach relating to that transaction.

17. Data pertaining to the status of ITMOs that may emerge or change over the ITMO lifetime¹ shall be stored in separate records and propagated to registries that have automated validations that depend on such data.

18. Each participating Party shall, in the implementation of its ITMO registry, achieve data integrity in tracking and reporting ITMOs by using data and reporting formats consistent with the agreed electronic format.

B. Interoperability

Option 1 {Guidance on data exchange between registry systems}

19. Participating Parties shall achieve consistency of data by consolidating registries on one common database that guarantees² consistency of data or by establishing appropriate methods for interoperability to achieve consistency of data where ITMOs are tracked across registries (this concept is hereinafter referred to as interoperability).

¹ Data on authorization and first transfer.

² Placement of registry data in a common database does not by itself ensure consistency. Arrangements that ensure consistency of data need to be integrated into the database at the referential integrity level and other technical levels.

20. Registries [may][shall] connect to each other in order to transfer ITMOs between accounts in different registries, to propagate changes in status of ITMOs and/or to support efficient reporting.
21. Interoperability of registries shall be implemented in a way that neither party to an inter-registry transaction could later repudiate the existence, type, time or the content of the transaction. Non-repudiation shall be achieved by means of cryptographic signatures and time synchronization between registry systems.
22. Interoperability [shall][may] be implemented point to point between two registries or with the help of transaction logs, meta registries or distributed ledger technologies between multiple registries.³ Interoperability shall be supported by a communication standard.
23. [Parties are encouraged to elaborate administrative regulations for the use of methods for interoperability and define the authority of such systems to rule on the permissibility of particular operations in cases where inconsistency is detected.] [Parties shall use methods for interoperability defined in the communication standards to be established by the secretariat with the input from the Article 6 registry systems administrator forum.]
24. Parties shall implement appropriate measures to mitigate the risks to consistency of data, including through automated communication of data about the transfer and reconciliation procedures, as appropriate, where ITMOs are transferred through a ‘cancellation-to-recreation’ process based on manual processing involving documentation certifying the cancellation being transferred to the acquiring registry to use in the ‘recreation’ step.
25. Interoperability shall not be used as a replacement for arrangements that guarantee consistency of reporting.

Option 2 {International transaction log for data exchange between registry systems}

26. The secretariat shall establish and maintain an international transaction log, acting as a hub to registries pursuant to decisions 2/CMA.3 and 3/CMA.3, to facilitate the settlement of transactions of ITMOs between Party registries, the international registry and the mechanism registry referred to in decision 3/CMA.3.
27. The mechanism registry referred to in decision 3/CMA.3, the international registry and Party registries that transfer or acquire ITMOs shall connect to the international transaction log to settle such transactions.
28. Parties that do not transfer ITMOs to or acquire them from other registries may also connect their registries to the international transaction log.
29. The international transaction log and the registries connected to it in accordance with paragraphs 26 above, shall adhere to the communication standard pursuant to paragraph 13 of this decision.
30. The international transaction log shall perform settlement of transactions necessary for ensuring robust accounting and the prevention of double use of ITMOs, consistently with Article 6, paragraphs 2 and 4, and decisions 2/CMA.3, 3/CMA.3, X/CMA.4 and any further guidance adopted by the CMA.
31. The secretariat, in its role as administrator of the international transaction log, shall report annually on its activities to the CMA.

C. Guidance relating to the international registry referred to in decision 2/CMA.3, annex, paragraph 30

32. The international registry is a consolidated system of national registries, each performing the functions set out in decision 2/CMA.3, annex, paragraph 29.

³ Other methods may emerge as reliable and suitable over time.

33. [The secretariat, in implementing the international registry, shall strive to maintain its development and operational costs to the minimum, while ensuring that it meets the necessary security and quality expectations.]

34. *{Not needed if option 2 in chapter I.B above is preferred}* The international registry shall implement a method for automated pulling and viewing of data and information on ITMO holdings and transaction history through its connection with the Article 6, paragraph 4, mechanism registry (hereinafter referred to as the mechanism registry) and it shall be made available to participating Party international registry accounts pursuant to decision 2/CMA.3, annex, paragraph 29.

1. Accounts

35. The international registry shall support accounts, as necessary, including:

- (a) Pending account, for the issuance of ITMOs tracked as discrete units;
- (b) Holding account, which acquires, holds or transfers ITMOs tracked as discrete units;
- (c) [Adaptation account, which acquires, holds or transfers ITMOs to be monetized for the Adaptation Fund];
- (d) Voluntary cancellation for overall mitigation in global emissions account, which may acquire ITMOs from any other account type;
- (e) [Use] towards NDC account, which may acquire ITMOs authorized towards NDC use;
- (f) Cancellation for authorized international mitigation purpose account, which may acquire ITMOs authorized towards other international mitigation purposes [for international mitigation purposes];
- (g) Voluntary cancellation for other purposes account, which may acquire any ITMOs tracked in the mechanism registry;
- (h) [Administrative cancellation account for corrective actions and other purposes, as necessary, which may acquire any ITMOs tracked in the mechanism registry].

36. A participating Party shall be able to create any number of accounts of any type in its section of the international registry.

37. ITMOs shall be tracked in accounts that are specific to the tracking method of ITMOs and of the appropriate account types.

38. ITMOs in non-GHG metrics shall be tracked in metric-specific accounts of the appropriate account types.

2. Processes

(a) Roles of administrators

39. The secretariat fulfils the role of the overall administrator of the international registry, including developing and maintaining:

- (a) The international registry software;
- (b) Change management procedures, operational level agreements, hosting, and synchronization of nomenclatures with the centralized accounting and reporting platform;
- (c) Additional account types, as necessary;
- (d) Procedures for onboarding and separating of a Party;
- (e) Rounding rules for ITMOs to be consistently applied in transactions;
- (f) Procedures for corrective actions to ensure the consistency and correct accounting of ITMOs in the international registry;

(g) Requirements and standards for interoperability with other registries and procedures for implementing interoperability[,while ensuring that the costs and burden related to interoperability to the international registry are kept to a minimum].

40. Parties that are a participating Party to at least one cooperative approach and that have submitted an initial report as per decision 2/CMA.3, annex, paragraph 18 (hereinafter referred to as an initial report), may use the international registry to track ITMOs from the cooperative approach(es) they participate in as per decision 2/CMA.3, annex, paragraph 30.

41. The international registry shall consist of:

- (a) Party-specific sections;
- (b) A section for the administrator of the international registry.

42. International registry sections shall be isolated from each other from the user interface viewpoint, while maintaining cross-sectional consistency of data.

43. Each Party that uses the international registry shall agree to its terms of use and shall nominate a Party registry administrator that shall, under the guidance of the overall international registry administrator, assume the following functions:

- (a) Specifying required parameters for the Party-specific section of the international registry;
- (b) Opening and managing holding accounts in the Party-specific section of the international registry;
- (c) Requesting and approving issuance of ITMOs or authorizing another entity or system to request the issuance, including providing required information on ITMOs;
- (d) Proposing and initiating corrective actions to remedy inconsistencies and other errors in cooperation with the international registry administrator.

44. Each Party that uses the international registry is responsible for the information that leads to issuance, including the tracking of the underlying mitigation activities and that issuance in relation to the same mitigation outcome is requested and approved only once.

(b) Authorization of ITMOs towards use(s)

45. A participating Party that uses the international registry shall can only track ITMOs.

46. The international registry shall:

- (a) Maintain an interface for Parties that use it to provide authorization of ITMOs towards use(s) and/or authorization of entities in a format that enables authorized users to manually or electronically communicate authorizations;
- (b) Provide functionality for participating Parties that use it to assign authorization status to ITMOs.

Options: {For changes to authorization of ITMOs in the context of interoperability}

47. The international registry administrator shall update the authorization status of ITMOs according to authorized changes[**Option 1:** and shall propagate the information on the change of status to any other connected registry that has acquired and holds the authorized ITMOs to update their authorization status, as applicable][**Option 2:** *No further text if no interoperability*].

(c) Authorization of entities

48. A participating Party may change or withdraw an authorization of an entity in accordance with requirements and procedures adopted by[the international registry administrator][the Subsidiary Body for Scientific and Technological Advice].

(d) Other

49. The international registry administrator shall assist the least developed countries and small island developing States that use the international registry with functions and processes, as they may require, subject to the availability of financial resources.

50. [The trustee of the Adaptation Fund may request the opening of one or more accounts in the international registry. Such account for the Adaptation Fund shall be maintained in a dedicated section for the Adaptation Fund.]

3. Information

51. The international registry shall enable, for each participating Party, the automatic pre-filling of the agreed electronic format and of other quantitative information requirements pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), in relation to authorized Article 6, paragraph 4, emission reductions.

52. The international registry shall enable the production and dissemination of reports to the designated national authorities of participating Parties on the holdings and transaction history in relation to accounts and transactions associated with the respective participating Party.

53. [**Option 1:** The international registry data shall be used by the Article 6 database referred to in decision 2/CMA.3, annex, paragraph 32, in performing the consistency check as per paragraph 33(a) of the annex to that decision.][**Option 2:** *No text.*]

54. The international registry shall make non-confidential information publicly available and provide a publicly accessible user interface, through the web portal of the centralized accounting and reporting platform, that allows interested persons to query and view such information.

55. [Article 6 technical review teams shall be provided access to the international registry to view any information they may require to perform the assessment of the consistency referred to in decision 2/CMA.3, annex, paragraph 25.]

56. The publicly available information in the international registry shall be up to date and include the following, according to, where relevant, unit type, participating Party, vintage, sector(s) and activity type:

- (a) Disaggregated information on authorizations of ITMOs towards use(s);
- (b) Disaggregated information on authorizations of entities;
- (c) Disaggregated information on first transfer, transfer, acquisition, use towards NDCs, and voluntary cancellation (including for overall mitigation in global emissions), if requested by a Party;
- (d) Aggregated annual information on ITMOs first transferred by first transferring Party;
- (e) Aggregated information on first transfer, transfer, acquisition, use towards NDCs, and voluntary cancellation (including for overall mitigation in global emissions of ITMOs by Party).

4. Interoperability {*Not needed if option 2 in chapter I.B above is preferred*}

57. Consistency of data between the international registry and the mechanism registry is maintained through point-to-point interoperability and/or via implementation of one internally consistent database for the two registries.

58. The automated validations safeguarding the connection between the international registry and the mechanism registry allow for a unidirectional transfer of Article 6, paragraph 4, emission reductions (from the mechanism registry to the international registry).

59. The international registry also provides interoperability arrangements and a communication protocol to enable Party registries to connect to it.

60. [[National] registries that connect to the international registry shall be subject to readiness and compliance procedures to be instituted by the international registry administrator. Such procedures shall ensure smooth and secure functioning of the interoperability arrangements and shall not include mandatory checks of security or operational maturity of the connecting registry. The secretariat, as the international registry administrator, shall, however, make a set of recommended checks available to Parties.

II. Guidance relating to the centralized accounting and reporting platform referred to in decision 2/CMA.3, annex, paragraph 26

A. Form and functions

61. The centralized accounting and reporting platform referred to in decision 2/CMA.3, annex, paragraph 35, shall be implemented as a digital web-based platform. The centralized accounting and reporting platform shall contain the international registry and the Article 6 database as distinct parts.

62. The centralized accounting and reporting platform shall house or provide:

(a) Templates for tables and outlines for the information to be reported pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), for Parties to use on an optional basis;

(b) A submission portal for participating Parties to submit information pursuant to decision 2/CMA.3, annex, chapter IV (Reporting). The submission portal shall have a human- and machine-readable interface for uploading information, including for recording in the Article 6 database. The submission portal shall enable automated pre-checks of the templates, including on the basis of the information recorded in the Article 6 database, that provide feedback to the submitting Party about apparent or potential inconsistencies prior to submission of information;

(c) Workflows for processing submissions;

(d) Safe storage for submitted information;

(e) An area for each participating Party, accessible after valid authentication, to support the preparation of its submissions pursuant to decision 2/CMA.3, annex, chapter IV (Reporting) and to support communications with the secretariat and the Article 6 technical expert review teams. The participating Party shall have access to reporting tables and outlines for information that are automatically pre-filled with information previously submitted through electronic templates;

(f) An area for Article 6 technical expert review teams, accessible after valid authentication, to access information relevant to reviews assigned to them, including confidential information, and to support communications with the secretariat and Parties undergoing Article 6 technical expert review. This area may use information compilers, checklists and review tools;

(g) [An interface for registries to synchronize common nomenclatures by secure electronic means;]

(h) A public interface, including:

(i) An area for each participating Party's non-confidential (public) information, disaggregated in respect of each cooperative approach, as well as public information related to consistency check results, consistent with decision 2/CMA.3, annex, paragraph 33(d), and Article 6 technical expert review reports, consistent with decision 2/CMA.3, annex, paragraph 28, including, where confidentiality is claimed, the basis for protecting the confidentiality of information;

(ii) An area for statistical products, in an easy to download format, compiled from public information.

B. Common nomenclatures

63. The centralized accounting and reporting platform shall enable the management of a common list of values for specific information attributes required for the reporting of information in accordance with decision 2/CMA.3, annex, chapter IV (Reporting) (hereinafter referred to as common nomenclatures).

64. Common nomenclatures shall be managed through a process for requesting the establishment of and changes to common nomenclatures. Initial common nomenclatures shall be established by the secretariat, on the basis of, inter alia, submissions from participating Parties of information related to decision 2/CMA.3, annex, chapter IV (Reporting), and submissions received from Parties in response to a call for input on common nomenclatures.

65. The secretariat or participating Parties may identify the need for and request the establishment of further common nomenclatures.

66. A common nomenclature shall be comprised of unique elements (values). Common nomenclature elements shall be robust and immutable. New common nomenclatures or new elements may be added to existing nomenclatures and elements. When changes to common nomenclatures and their elements are unavoidable, a manual review of the impact on existing operations, and assessment of possible remediations or mitigations, by Parties and cooperative approaches shall be carried out by the secretariat, as needed, including through consultations with Parties, as appropriate.

67. The centralized accounting and reporting platform shall assign unique identifiers to common nomenclatures and nomenclature elements. Common nomenclatures shall be automatically versioned.

III. Guidance relating to the Article 6 database referred to in decision 2/CMA.3, annex, paragraphs 32

A. Form and functions

68. The Article 6 database referred to in decision 2/CMA.3, annex, paragraph 32, shall be implemented as an integrated but distinct database within the centralized accounting and reporting platform. The Article 6 database data model shall be designed on the basis of the agreed electronic format for submission of annual information to the Article 6 database, as per decision 2/CMA.3, annex, chapter IV (Reporting).

69. [**Option 1:** The Article 6 database shall assign unique identifiers to all ITMOs.][**Option 2:** *{No text on assigning unique identifiers}*]

70. Submission of information to the Article 6 database shall be made through the submission portal of the centralized accounting and reporting platform.

71. Participating Parties and Article 6 technical expert review teams shall access relevant information recorded in the Article 6 database through their respective areas of the centralized accounting and reporting platform.

72. The publishing of non-confidential information stored in the Article 6 database, including in relation to the results of the consistency check, as per decision 2/CMA.3, annex, paragraph 33(a), shall be done through the public interface of the centralized accounting and reporting platform.

B. Consistency check procedure

73. Pursuant to decision 2/CMA.3, annex, paragraph 32(b), the Article 6 database shall automate the identification of inconsistencies in submitted information and notify the participating Party or participating Parties, as applicable, of such inconsistencies [or the lack thereof, within XX weeks].

74. The Article 6 database shall automate the consistency check as per decision 2/CMA.3, annex, paragraph 33(a).

75. The Article 6 database shall identify inconsistencies and unavailability of annual information by performing consistency checks on the accuracy and completeness of the information in accordance with the relevant requirements of decision 2/CMA.3, annex, chapter IV.B–C (Reporting). The consistency checks shall extend to the reported information of all Parties participating in a cooperative approach in respect of that cooperative approach, including by comparing amounts first transferred or transferred and acquired between participating Parties.

76. The Article 6 database, through the submission portal of the centralized accounting and reporting platform, shall make available to participating Parties a pre-submission consistency check option for voluntary use by Parties.

77. [To perform consistency checks, the Article 6 database shall receive complete data on all authorized Article 6, paragraph 4, emission reductions from the mechanism registry.]

[Annex II

Guidelines for the Article 6 technical expert review pursuant to decision 2/CMA.3, annex, chapter V (Review)

I. [Guiding principles

1. The guiding principles of the guidelines for the Article 6 technical expert review are:
 - (a) Avoiding duplication of work and minimizing the burden on Parties and the secretariat, including through leveraging capabilities available through the centralized accounting and reporting platform in preparing for and carrying out reviews;
 - (b) Promoting transparency, accuracy, completeness, consistency and comparability;
 - (c) Promoting integrity and trust by ensuring the avoidance of double counting, the environmental integrity of cooperative approaches and the high quality of ITMOs;
 - (d) Assisting Parties with the exchange of information on cooperative approaches to support the establishment and improvement of national arrangements;
 - (e) Acknowledging the importance of facilitating improved reporting and transparency over time;
 - (f) Facilitating the application of robust accounting for engagement in the cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement;
 - (g) Ensuring that the extent to which information submitted by Parties participating in the same cooperative approach(es) is considered only in so far as the engagement of the participating Party under review;
 - (h) Promoting accountability in addressing inconsistencies, namely that participating Parties involved in the same cooperative approach where an inconsistency is found should build on their agreed cooperation agreement and resolve the inconsistency together;
 - (i) Ensuring that Article 6 technical expert reviews in a given review cycle are completed in advance of and that the relevant reports are made available for the technical expert review referred to in decision 18/CMA.1, annex, chapter VII.]

II. Scope

2. An Article 6 technical expert review consists of:

{Options on scope. Options are not mutually exclusive}

Option 1: {Review of reported information against paragraphs 18–19 and 21–23 of the guidance}

 - (a) A review of the consistency of the information, including on each cooperative approach, submitted by the participating Party in its initial report with decision 2/CMA.3, annex, paragraph 18;
 - (b) A review of the consistency of the information for each further cooperative approach submitted by the participating Party in an updated initial report with decision 2/CMA.3, annex, paragraph 18(g–i);

(c) A review of the consistency of the information in relation to its participation in cooperative approaches submitted by the participating Party in its regular information annex¹ to the biennial transparency report with decision 2/CMA.3, annex, paragraphs 21–23;

(d) A consideration of the results of the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a) performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the requirements of decision 2/CMA.3, annex, chapter IV (Reporting), including across participating Parties for each cooperative approach in which the Party under review participates;

Option 2: {Review of cooperative approaches and ITMOs against the requirements of decision 2/CMA.3}

(e) A review of the consistency of the cooperative approaches in which a Party participates and of the ITMOs from these cooperative approaches with the requirements of decision 2/CMA.3.

{End of option 2 on scope}

{Options on clarifying ‘inconsistency’. Options are not mutually exclusive}

Option 1: {Elaboration on the meaning of consistency}

3. Information submitted by participating Parties is [considered to be] consistent with these guidelines when all of the following requirements are met:

(a) The information is complete, transparent and consistent with the annex to decision 2/CMA.3 and any future relevant decision of the CMA;

(b) The information is consistent across the different reporting requirements, namely the initial report, updated initial report, and annual information and regular information annexes to the biennial transparency report, as well as the structured summary (required pursuant to decision 18/CMA.1, annex, paragraph 77(d), as part of the biennial transparency report) in which annual information is included, to the extent possible;

(c) The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible.

Option 2: {Option 1 with clarification that unavailability of information is not an inconsistency}

4. The unavailability of information of one or more participating Party(ies) in relation to one or more cooperative approach(es) in which the Party under review is a participating Party shall not be regarded as an inconsistency. The Party under review shall indicate in its submission if information from other participating Parties in the same cooperative approach(es) is unavailable, to the extent possible.

{End of option 2 on ‘inconsistency’}

5. An Article 6 technical expert review shall specify recommended actions to be taken, including recommendations to the participating Party, on:

(a) How to improve the consistency with the requirements of the annex to decision 2/CMA.3 and any future relevant decisions of the CMA;

(b) How to address identified inconsistencies in quantified information that is reported under chapters IV.B–C of the annex to decision 2/CMA.3 and/or identified by the secretariat as part of the consistency check.

6. An Article 6 technical expert review team shall also consider any recommendations on inconsistency and areas of improvement identified in previous Article 6 technical expert review reports for the participating Party, if any, and reiterate those recommendations in cases of non-responsiveness of the participating Party in its latest submission.

¹ Annex 4 (information in relation to the Party’s participation in cooperative approaches, as applicable) to the biennial transparency reports, referred to in annex IV to decision 5/CMA.3.

7. An Article 6 technical expert review team shall identify, in consultation with the participating Party, capacity-building that the participating Party should undertake in order to address and avoid inconsistencies, as appropriate.
8. The Article 6 technical expert review shall pay particular attention to the [respective national capabilities and circumstances of participating developing country Parties and recognize the] special circumstances of the least developed countries and small island developing States.
9. The Article 6 technical expert review shall be implemented in a facilitative, [non-intrusive,] non-punitive manner, respectful of national sovereignty and avoid placing undue burden on participating Parties.
10. [The Article 6 technical expert review teams shall not:
- (a) Make political judgments;
 - (b) Review the adequacy or appropriateness of a Party's NDC under Article 4 of the Paris Agreement, namely its associated description pursuant to chapter III.B, or the indicators identified in chapter III.C, of the annex to decision 18/CMA.1;
- {Options on scope in relation to review}*
- Option 1:** *{Including paragraph 10(c) below in its entirety}*
- Option 2:** *{Including paragraph 10(c)(iii) below only}*
- Option 3:** *{No further text}*
- (c) [Review:
 - (i) The adequacy or appropriateness of a cooperative approach in which a Party is participating and of associated descriptions;
 - (ii) The activities under the cooperative approach;
 - (iii) The adequacy or appropriateness of authorization of a cooperative approach or ITMOs from a cooperative approach towards use(s).]]

III. Information to be reviewed

11. Information submitted by a Party participating in a cooperative approach under Article 6, paragraph 2, of the Paris Agreement shall undergo an Article 6 technical expert review consistent with these guidelines. The review encompasses:
- (a) The initial report and updated initial report, as referred to in paragraph 2(a) and 2(b) above, submitted by each participating Party;
 - (b) Regular information, as an annex to a biennial transparency report, as referred to in paragraph 2(b) above, submitted by each participating Party.

IV. Article 6 technical expert review format

A. Definitions

12. An Article 6 technical expert review shall be conducted as a centralized review or desk review.
13. A centralized review is when the members of an Article 6 technical expert review team conduct the review from a single, centralized location[; this review includes the possibility for remote participation for those technical experts that need it in the light of their circumstances].

14. During a centralized review, a single Article 6 technical expert review team could review several participating Parties, including those participating in the same cooperative approach(es), to the extent possible.

15. A desk review is when the members of an Article 6 technical expert review team conduct the review remotely from their respective countries.

B. Applicability

{Options on format of reviews} {Options are not mutually exclusive}

Option 1: {Initial report and updated initial report subject to centralized review}

16. A centralized review shall be conducted:

(a) [For the initial report;]

(b) For the updated initial report, when submitted in conjunction with the biennial transparency report;

(c) For the regular information annex to the first biennial transparency report or to the biennial transparency report that contains information on the Party's achievement of its NDC under Article 4 of the Paris Agreement;

(d) Whenever Parties participating in the same cooperative approach are reviewed together.

17. A desk review may be conducted in all cases other than those specified in paragraph 16 above but not more than once every [three][x] years.

Option 2: {Initial report and updated initial report subject to desk review}

{Option 1 modified to reflect that the initial report and initial updated report shall be conducted as a desk review.

End of option 2}

18. [The review format for information submitted with a biennial transparency report should align with the format of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, whenever possible].

19. The least developed countries and small island developing States may choose to participate in the same centralized review as a group.

V. Procedures

20. For centralized and desk reviews:

(a) The secretariat shall commence the preparation of the review process immediately following the submission of information specified in chapter II above and agree with the participating Party the dates of the Article 6 technical expert review week at least [six][x] weeks prior to that week;²

(b) The secretariat shall make every effort to schedule a joint centralized review for Parties participating in the same cooperative approach(es);

(c) The secretariat shall compose a technical expert review team at least [four][x] weeks prior to the Article 6 technical expert review week;

(d) The Article 6 technical expert review team and the secretariat should communicate any preliminary questions to the participating Party and the results of the completeness check referred to in paragraph 27 below respectively [at least][at the latest] [two][x] weeks prior to the Article 6 technical expert review week. The participating Party under review should make every reasonable effort to provide the requested information and comments on the completeness

² Review weeks are to be organized by the secretariat at regular intervals each year.

check [the week][x weeks] prior to the Article 6 technical expert review week. The Article 6 technical expert review team may request additional information before or during the Article 6 technical expert review week;

(e) The Article 6 technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report including recommendations and through the secretariat send it to the participating Party under review during the Article 6 review week. The secretariat shall organize a teleconference with the participating Party and the Article 6 expert review team to [consider][agree on] draft recommendations before the end of the review week;

(f) The Article 6 technical expert review team shall prepare the final version of the Article 6 technical expert review report, taking into account the comments of the participating Party, within [two][x] weeks following the Article 6 technical expert review week, and forward its report through the secretariat for consideration during the technical expert review referred to in decision 18/CMA.1, annex, chapter VII;

(g) The final version of the Article 6 technical expert review report shall be made publicly available on the centralized accounting and reporting platform. Taking into account the procedures in the preceding paragraphs, the Article 6 technical expert review team shall make every effort to complete:

{Options on sequencing reviews} {Options are not mutually exclusive}

Option 1: *{No requirement for the review of the initial report to be completed before the review of other submitted information}*

(i) The Article 6 technical expert review report as early as possible. The Article 6 technical expert review report shall be published no later than [four][x] weeks before the start of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, for the Party under review in order to be considered;

Option 2: *{The review of the initial report to be completed before the review of other submitted information – same as option 1 with additional requirement}*

(ii) The Article 6 technical expert review report of the initial report shall be completed in advance of the review of any other information submitted by the Party under review. *[Placeholder for any consequences of any unresolved recommendations in the Article 6 technical expert review report of the initial report].*

VI. Confidentiality

21. The participating Party may designate information provided to the Article 6 technical expert review team during the review as confidential. In such cases, the participating Party should provide the basis for protecting the confidentiality of such information. In this case, the Article 6 technical expert review team and the secretariat shall not make the information publicly available on the centralized accounting and reporting platform, in accordance with decision 2/CMA.3, annex, paragraph 24, or in any other way. The obligation of the members of the Article 6 technical expert review team to maintain confidentiality continues after the completion of the Article 6 technical expert review.

VII. Role of the Party

22. The participating Party under review shall cooperate with the Article 6 technical expert review team and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments in a timely manner prior to the finalization of the Article 6 technical expert review report.

23. The participating Party under review shall make every reasonable effort to resolve any inconsistencies in its reporting in accordance with the recommendations specified by the Article 6 technical expert review teams in the period before the next submission of information as per decision 2/CMA.3, annex, chapter IV (Reporting).

VIII. Role of the Article 6 technical expert review team

24. Technical experts, in conducting Article 6 technical expert reviews, shall adhere to these guidelines and the annex to decision 2/CMA.3 and any future relevant decisions of the CMA.

25. Technical experts shall participate in the Article 6 technical expert review in their individual expert capacity.

IX. Role of the secretariat

26. The secretariat shall organize Article 6 technical expert reviews, including the provision of a schedule that coordinates with the schedule of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, logistical and administrative arrangements for the review, and review tools and materials. The secretariat shall also ensure that the Article 6 technical expert review team members have access to information in the centralized accounting and reporting platform and the Article 6 database relevant to the participating Party under review, including in relation to other participating Parties in the cooperative approach(es) of the participating Party under review.

27. In compiling the information for the Article 6 technical expert review, the secretariat shall conduct a completeness check of the information for consideration by the Article 6 technical expert review team.

28. The secretariat, together with the lead reviewers (see chapter X.C below), shall facilitate communication between the Party under review and the Article 6 technical expert review team.

29. The secretariat, under the guidance of the lead reviewers, shall compile and edit the final Article 6 technical expert review reports.

30. The secretariat shall facilitate annual meetings of the lead reviewers, where possible, in conjunction with the annual meeting of lead reviewers under Article 13 of the Paris Agreement.

31. The secretariat shall develop and implement the training programme for technical experts participating in the Article 6 technical expert reviews, as outlined in annex IV to this annex.

32. The secretariat shall notify other Parties participating in the same cooperative approach(es) as the Party under review when the Article 6 technical review report is published.

X. Article 6 technical expert review team and institutional arrangements

A. General

33. Technical experts shall be nominated to the UNFCCC roster of experts by Parties to the Paris Agreement and, as appropriate, by intergovernmental organizations.

34. Technical experts shall complete the training programme for the Article 6 technical experts referred to in paragraph 31 above prior to serving on an Article 6 technical expert review team.

35. Each submission that triggers an Article 6 technical expert review will be assigned to a single Article 6 technical expert review team with members selected from the UNFCCC roster of experts.

B. Composition

36. Technical experts shall have recognized competence in the area of Article 6 technical expert reviews.
37. The secretariat shall compose a technical review team in such a way that the collective skills and competencies of the technical expert review teams correspond to the information to be reviewed, and that the single Article 6 technical expert team includes at least [2][x] experts.
38. At least one team member should be fluent in a language of the participating Party under review, if possible.
39. The secretariat shall select the members of the Article 6 technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall ensure geographical and gender balance among the technical experts, to the extent possible. When selecting members of the technical expert review team for centralized reviews of submissions from the least developed countries and small island developing States, the secretariat shall strive to include technical experts from the least developed countries and small island developing States, while at the same time ensuring that those experts do not participate in reviews for the Party that nominated them to the UNFCCC roster of experts.
40. The same Article 6 technical expert review team shall not perform two successive reviews of a participating Party's submission.
41. The Article 6 technical expert review team shall include two co-lead reviewers, one from a developed country Party and another from a developing country Party, that have not been nominated to the UNFCCC roster of experts by the participating Party under review.
42. Efforts should be made to select Article 6 lead reviewers who have participated in reviews under the Convention, Articles 6 and 13 of the Paris Agreement and/or the Kyoto Protocol.
43. Experts from developing country Parties participating in the Article 6 technical expert review team shall be funded according to the existing procedures for participation in UNFCCC activities.

C. Lead reviewers

44. Article 6 lead reviewers shall oversee the work of the Article 6 technical expert review team in accordance with these guidelines.
45. Article 6 lead reviewers shall ensure that the Article 6 technical expert reviews in which they participate are conducted in accordance with these guidelines. Article 6 lead reviewers shall ensure the quality and objectivity of the Article 6 technical expert review, the continuity and consistency of reviews for all participating Parties, and the timeliness of the reviews.
46. Article 6 lead reviewers shall communicate necessary information to the Article 6 technical expert review team, monitor the progress of the Article 6 technical expert review, coordinate the submission of queries of the Article 6 technical expert review team to the participating Party under review and coordinate the inclusion of the responses of the Party in the Article 6 technical expert review report, give priority to issues raised in previous Article 6 technical expert review reports and provide technical advice to the members of the Article 6 technical expert review team.
47. Article 6 lead reviewers shall meet annually in the Article 6 lead reviewers' meeting to discuss how to improve the quality, efficiency and consistency of Article 6 technical expert reviews, and shall develop conclusions based on these discussions as an input to Article 6 technical expert review practice.

XI. Article 6 technical expert review report

48. An Article 6 technical expert review report shall contain the results of the Article 6 technical expert review, in accordance with the scope of the Article 6 technical expert review identified in chapter II above.

49. Article 6 technical expert review teams will follow the Article 6 technical expert review report outline contained in appendix I to this annex.

50. Article 6 technical expert review reports shall be made publicly available on the UNFCCC website via the centralized accounting and reporting platform.]

[Annex III**Outline of the Article 6 technical expert review report referred to in decision 2/CMA.3, annex, chapter V (Review)****Abbreviations and acronyms****I. Introduction and summary**

- A. Introduction
- B. Scope
- C. Summary
- D. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV (Reporting)

II. Technical review of the information reported

- A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, of the Paris Agreement with decision 2/CMA.3, annex, paragraphs 18–23, and any future relevant decisions by the CMA (*reference paragraph from the review guidelines*)
- B. Identification of areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (*reference paragraph from the review guidelines*)
- C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not [addressed][resolved]

III. Conclusions and recommendations¹**Annex**

Documents and information received and used during the review]

¹ The chapter of conclusions and recommendations [could][shall] include information on recommendations identified by the Article 6 technical expert review teams in the previous reviews that the Party has not addressed, if any.

[Annex IV

Training programme for technical experts participating in the Article 6 technical expert review

I. General

1. The aim of the training programme is to train technical experts participating in the Article 6 technical expert review.

II. Availability

2. The training programme will be available to experts included on the UNFCCC roster of experts.
3. All courses will be available online all year round, with an option to download them.

III. Examinations

4. All courses will have an examination.
5. Examination procedures will be standardized, objective and transparent.
6. Examinations will be offered either online or in person. When participants attend an in-person training seminar, the examination may take place during that seminar. Other arrangements for examinations may also be made, provided that the examinations take place under the supervision of the secretariat.

IV. Instructed courses

7. Once a year, online training courses facilitated by instructor(s) may be available. In-person training seminars may also be available. Additional regional training seminars targeted at technical experts from developing country Parties, particularly the least developed countries and small island developing States, may be organized.

V. Courses of the training programme

8. The following courses relating to the review of information submitted pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), will be included in the training programme:
 - (a) Requirements of initial reports (para. 18);
 - (b) Requirements of regular information (para. 22);
 - (c) Requirements for annual information (paras. 20 and 23).]

[Annex V

Outline for the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report)

{Placeholder for the text from the cover decision, paragraph 22 clarifying the purpose of illustrative elements of information once it's agreed/edited.}

Note: References to paragraphs in the outline below are to paragraphs in the annex to decision 2/CMA.3. “Article” refers to an Article of the Paris Agreement.

I. Participation responsibilities

A. Information in relation to the Party’s responsibility to ensure that it is a Party to the Paris Agreement (para. 18(a), para. 4(a), *to be updated by para. 21(a)*)

[Illustrative elements of information Party may wish to provide:

- *Information on the deposition of its instrument of ratification of the Paris Agreement on #date# and a confirmation that it has not withdrawn from the Paris Agreement. The Party provides a weblink to further information #weblink#.]*

[Illustrative elements of information Party may wish to provide:

- *Link to the depositary of the instrument of ratification, acceptance, approval or accession.]*

B. Information in relation to the Party’s fulfilment of its responsibility to ensure that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b), *to be updated by para. 21(a)*)

[Illustrative elements of information Party may wish to provide:

- *An extract of and a link to its most recent NDC in the NDC Registry or attaches the NDC to its report. The Party also declares that it is continuing to implement its NDC.]*

[Illustrative elements of information Party may wish to provide:

- *Link to the latest NDC in the NDC Registry.]*

C. Information in relation to the Party’s arrangements for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), *to be updated by para. 21(a)*)

[Illustrative elements of information Party may wish to provide:

- *Arrangements in place for the authorization of ITMOs, including which authorized authority has been charged with providing authorization and the process for providing such authorization.]*

[Illustrative elements of information Party may wish to provide:

- *Reference to any relevant procedural, legislative, infrastructural or other arrangements, as applicable.]*

D. Information in relation to the Party's arrangements that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d), to be updated by para. 21(a))

[Illustrative elements of information Party may wish to provide:

- *The arrangements in place, including which registry it has access to (which could be its own national registry, an account in the international registry, as referred to in decision 2/CMA.3, annex, para. 30, or an account in another registry).*
- *The Party also explains that its registry or the registry it has access to can record, through unique identifiers (as applicable): authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes and voluntary cancellation (including for overall mitigation in global emissions, if applicable).]*

[Illustrative elements of information Party may wish to provide:

- *Reference to an arrangement for tracking as referred to in chapters V.A and V.B of the annex to decision 2/CMA.3]*

E. Information in relation to the Party's provision of the most recent national inventory report required in accordance with decision 18/CMA.1 (para. 18(a), para. 4(e), to be updated by para. 21(a))

[Illustrative elements of information Party may wish to provide:

- *An extract of and a link to its most recent national inventory report on the UNFCCC website or attaches the national inventory report to its report.]*

[Illustrative elements of information Party may wish to provide:

- *Link to a national inventory]*

F. Information in relation to how the Party's participation contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para.18(a), para. 4(f), to be updated by para. 21(a))

[Illustrative elements of information Party may wish to provide:

- *A link to its LT-LEDS (if it has submitted one).*
- *Regarding NDC implementation, the Party describes the expected mitigation outcome to be generated by each cooperative approach and by the sum of all cooperative approaches in which it participates, and an explanation of how the mitigation outcomes from each cooperative approach are shared among the Parties involved.*
- *Regarding its LT-LEDS, the Party describes how participation in each cooperative approach and the sum of all cooperative approaches in which it participates ensures a reduction in covered emissions over time consistent with its LT-LEDS and with the LT-LEDS of participating Parties, where they have submitted one.*
- *Regarding the long-term goals of the Paris Agreement, the Party describes how the participation in each cooperative approach and the sum of all cooperative approaches in which it participates ensures a reduction in covered emissions over time and contributes to limiting global warming to 1.5 °C (including by reducing global CO₂ emissions by 45 per cent by 2030 relative to the 2010 level and to net zero around mid-century), to increasing the ability to adapt to the adverse impacts of climate change and foster climate resilience and low GHG emission development, and to making finance flows consistent with a pathway towards low GHG emission and climate-resilient development.]*

[Illustrative elements of information Party may wish to provide:

- *Information on the contribution of a cooperative approach(es) to the Party's NDC and long-term goals of the Paris Agreement. If applicable, information on the contribution of a cooperative approach(es) to the Party's LT-LEDS]*

II. Description of the Party's NDC, as referred to in decision 18/CMA.1, annex, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (para. 18(b))

Option 1 *{Illustrative table as per decision 5/CMA.3, annex II, appendix):*

[Illustrative elements of information Party wish to provide in a tabular format:

Note: The last two rows, on the intention to use cooperative approaches and any updates, are irrelevant given that a Party would submit an initial report or updated initial report when it intends to use cooperative approaches and other elements of the outline cover this information.

Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates^a

<i>Description</i>
Target(s) and description, including target type(s), as applicable ^{b,c}
Target year(s) or period(s), and whether they are single-year or multi-year target(s), as applicable
Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s), as applicable
Time frame(s) and/or periods for implementation, as applicable
Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases, as applicable
Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 of the Paris Agreement, as applicable
Any updates or clarifications of previously reported information, as applicable ^d

Note: This table is to be used by Parties on a voluntary basis.

^a Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include required information, as applicable, including any updates to information previously provided (para. 64 of the MPGs).

^b For example: economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other (para. 64(a) of the MPGs).

^c Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.

^d For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches (para. 64(g) of the MPGs).]

Option 2 *{Illustrative textual description}*

[Illustrative elements of information Party may wish to provide:

- *Target(s) and description, including target type(s) (e.g. economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other);*
- *Target year(s) or period(s), and whether they are single-year or multi-year target(s);*
- *Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);*
- *Time frame(s) and/or periods for implementation;*
- *Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases.]*

[Illustrative elements of information Parties may wish to provide:

- *Link to the BTR or description of NDC as referred to in paragraph 64 of annex to decision 18/CMA.1]*

III. ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC

A. ITMO metrics (para. 18(c))

[Illustrative elements of information Party may wish to provide:

- *Information on ITMO metrics for each cooperative approach (GHG or non-GHG, and if non-GHG, which non-GHG metric).*
- *Information on how consistency of the ITMO metric with its NDC is ensured for each cooperative approach, such as consistency in the global warming potential values used to account for the NDC, through the application of corresponding adjustments, and in the global warming potential values used to quantify ITMOs.]*

[Illustrative elements of information Party may wish to provide:

- *List of ITMO metrics used in accordance with paragraph 1 of annex to decision 2/CMA.3]*

B. Method for applying corresponding adjustments as per decision 2/CMA.3, annex, chapter III.B (Application of corresponding adjustments) for multi- or single-year NDCs that will be applied consistently throughout the period of NDC implementation and where the method is a multi-year emissions trajectory, trajectories or budget, description of the method (para. 18(c))

[Illustrative elements of information Party may wish to provide:

- *A description of the method for applying corresponding adjustments that will be used consistently throughout the NDC period in a manner that ensures the avoidance of double counting. This description should include:*
- *Whether the Party has a multi-year or single-year NDC;*
- *If the Party has a single-year NDC, whether the method to account for the single-year NDC is a multi-year emissions trajectory, multi-year trajectories, a multi-year budget or averaging;*
- *Specification as to which relevant indicators corresponding adjustments will be applied;*
- *The methods used to determine the relevant indicators;*
- *Where applicable, the methods used to establish the indicative trajectory, trajectories or budgets, and the resulting trajectory, trajectories or budget for each relevant indicator;*
- *Where applicable, the methods used for averaging;*
- *How the method for applying corresponding adjustments ensures that the cooperative approaches do not lead to a net increase in emissions across participating Parties within and between NDC implementation periods and that corresponding adjustments are representative of and consistent with the participating Party's NDC implementation and achievement.]*

[Illustrative elements of information Party may wish to provide:

- *NDC type, for example multi-year or single-year NDC;*
- *Description of the method for applying corresponding adjustments as referred to in chapter II of annex to decision 2/CMA.3]*

C. Party's mitigation information in its NDC quantified in t CO₂ eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for quantifying the NDC in t CO₂ eq (para. 18(d))

[Illustrative elements of information Party may wish to provide in a tabular format:

<i>Reporting requirement</i>	<i>Information</i>
------------------------------	--------------------

<i>Sectors and sources covered by the NDC</i>	<i>Energy sector, including all source categories covered by the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
<i>GHGs covered by the NDC</i>	<i>CO₂, CH₄ and N₂O</i>
<i>Time period covered by the NDC</i>	<i>2021–2030</i>
<i>Reference level of emissions and removals for the relevant year or period</i>	<i>GHG emission from the energy sector in 2005: 10 Mt CO₂ eq</i>
<i>Target level for the NDC</i>	<i>8 Mt CO₂ eq in 2030 (80 per cent of the reference level)</i>

- *The Party either provides the information in the table above or, where this is not possible at the time of the initial report (e.g. in the case of emission target per unit of gross domestic product where the absolute emission level is determined ex post), the methodology through which it will quantify its mitigation in t CO₂ eq.*
 - *The Party describes how the mitigation information in its NDC has been used to quantify the NDC, such as the methods used to quantify the impacts of targets and actions described in the NDC at an equivalent emission level. [Placeholder to improve the clarity of the last part of the sentence]*
- [Illustrative elements of information Party may wish to provide:*
- *Description of the quantification method for NDC]*

D. Quantified NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))

[Illustrative elements of information Party may wish to provide in a tabular format (may be completed for each non-GHG indicator in the NDC, as applicable):

<i>Reporting requirement</i>	<i>Information</i>
<i>Non-GHG indicator and metric</i>	<i>Net electricity production from renewable energy sources (GWh)</i>
<i>Target level for the indicator</i>	<i>Net electricity production from renewable energy sources in 2030: 500 GWh</i>

]

E. For a first or first updated NDC consisting of policies and measures that is not quantified, quantified emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))

[Illustrative elements of information Party may wish to provide in a tabular format:

<i>Reporting requirement</i>	<i>Information</i>
<i>Emission or sink categories affected by the implementation of the cooperative approach and its mitigation activities and by those policies and measures that include the implementation of the cooperative approach and its mitigation activities</i>	<i>Nitric acid production (IPCC category 2.B.2)</i>
<i>The level of anthropogenic emissions by sources and removals by sinks for those emission or sink categories identified above, resulting from the implementation of the relevant policies and measures</i>	<i>2 Mt CO₂ eq in 2030</i>

- *The Party describes how it has identified the relevant emission or sink categories and how it has determined the levels of anthropogenic emissions by sources and removals by sinks resulting from the implementation of the relevant policies and measures.]*

IV. Information on each cooperative approach (para. 18(g–i), para. 19)

Note: For each further cooperative approach, each Participating Party shall submit information referred to in paragraph 18(g–i) of annex to decision 2/CMA.3 in an updated initial report (paragraph 19 of annex to decision 2/CMA.3).

A. Name [and identification number]

B. Copy of the authorization by the participating Party (para. 18(g))

[Illustrative elements of information Party may wish to provide:

- *A copy of the authorization of the cooperative approach as an attachment to the initial report or provides a link to where this information can be found, specifying the authorization purpose and any other relevant information such as terms and conditions.]*

[Illustrative elements of information Party may wish to provide:

- *Link, attached copy or any other reference to the authorization.]*

C. Description (para. 18(g))

[Illustrative elements of information Party may wish to provide:

- *A description of each cooperative approach, including which type of instrument it will use (baseline and crediting, cap and trade, other), the legislation and procedures in place, the methodologies, and measurement, reporting and verification procedures used in the cooperative approach.*
- *The Party describes how this mitigation contributes to its NDC implementation, its LT-LEDS implementation (if it has submitted one) and the long-term goals of the Paris Agreement.*
Note: Information on the participating Parties, the duration of the approach and the expected mitigation for each year of the duration of the approach is provided in another part of the outline [Placeholder to indicate where such information is available].]

[Illustrative elements of information Party may wish to provide:

- *Description of a cooperative approach, including for example, relevant document and procedures.]*

D. Duration (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

The Party indicates start date and end date of each cooperative approach, which may be in tabular format.

<i>From</i>	<i>To</i>
<i>DD-MM-YYYY</i>	<i>DD-MM-YYYY</i>

]

E. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

The Party provides the expected mitigation for each year of duration of the cooperative approach, which may be in tabular format.

<i>Unit^a</i>	<i>Year 1</i>	<i>Year 2</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>End year</i>
<i>Expected mitigation</i>						

^a t CO₂ eq or non-GHG metric, as applicable.

]

F. Participating Parties involved (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

The Party provides a list of Parties participating in each cooperative approach, which may be in tabular format.

<i>Participating Parties</i>
<i>Party 1</i>
<i>Party 2</i>
<i>Party 3</i>
<i>...</i>

]

G. Authorized entities (para. 18(g))

[Illustrative elements of information Party may wish to provide in a tabular format:

<i>Entity name</i>	<i>Entity ID in the country of registration</i>	<i>Country of registration</i>
<i>Entity 1</i>		
<i>Entity 2</i>		
<i>Entity 3</i>		
<i>...</i>		

]

[Illustrative elements of information Party may wish to provide:

- *The authorization of an entity by the authorising Party may specify at least the following information: the date of the authorization; the reference of authorization decision; the first transferring Party or other participating Party; the issuing authority, with contact information and elements for authentication of the issuing authority; the authorized entity, name, country of incorporation and identification number in the country of incorporation; any additional information on the scope of authorization, including cooperative approach(es) for which the authorization is valid; and a link to the public repository of the authorization of the Party issuing the authorization, if available;]*

H. Description of how the cooperative approach ensures environmental integrity (para. 18(h), to be updated by para. 22(b))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i))

[Illustrative elements of information Party may wish to provide:

- *A description how each cooperative approach will not lead to a net increase in global emissions within and between its NDC implementation periods, including measures taken to ensure a reduction in actual emissions or, in any event, to avoid an increase in emissions over time.]*

2. Description of how the cooperative approach ensures robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))

[Illustrative elements of information Party may wish to provide:

- *A description of the governance arrangements for each cooperative approach and indicates how they are robust and transparent.*
- *The Party describes how environmental integrity is ensured in generating ITMOs, including:*
 - *What methodological approaches have been used for quantifying and allocating the ITMOs derived from a cooperative approach;*
 - *How uncertainties in the quantification mitigation outcomes have been estimated and taken into account in a conservative manner;*
 - *How any reference levels or baselines used for the allocation of ITMOs have been established, including how their conservativeness is ensured and what assumptions are made, taking into account uncertainty;*
 - *To what degree the baselines used in the cooperative approach are below ‘business as usual’ emission projections;*
 - *How existing targets, policies, laws and regulations have been incorporated in allocations, reference levels or baselines used in the cooperative approach;*
 - *How allocations, reference levels or baselines used in the cooperative approach are consistent with the Party’s NDC and LT-LEDS as well as with the long-term goals of the Paris Agreement, and how they will enable progression over time regarding scope and ambition;*
 - *Potential direct, indirect and ecological leakage, how leakage has been minimized, how any remaining leakage has been calculated and deducted in the quantification of emission reductions or removals, and what procedures are in place to monitor the risk of leakage and compensate for its occurrence;*
 - *How the mitigation activities implemented under the cooperative approach facilitate the achievement of the long-term goals of the Paris Agreement and avoid a lock-in of emission levels, technologies or practices that are inconsistent with achieving these goals.]*

3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))

[Illustrative elements of information Party may wish to provide:

- *Up-to-date information on:*
 - *The risk of non-permanence for the mitigation activities implemented under the cooperative approach;*
 - *What measures the Party has taken to minimize the risk of non-permanence over several NDC periods;*
 - *The approach taken to monitor, mitigate and compensate for any reversals, including the duration of monitoring for reversals, and the approaches and responsibilities for monitoring and compensating for reversals, including in cases where emission or removal categories are not covered by the NDC or where reversals occur in years other than the target years of the NDC;*
 - *How the approach guarantees that reversals are addressed in full.]*

4. Description of any other information on how each cooperative approach ensures environmental integrity (para. 18(h), to be updated by para. 22(b))

[Illustrative elements of information Party may wish to provide:

- *On a voluntary basis, any other relevant information on how the cooperative approach ensures environmental integrity.]*

I. Additional description of the cooperative approach (para 18(i)):

1. Description of how the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))

[Illustrative elements of information Party may wish to provide:

- *Which potential negative environmental, economic and social impacts are associated with the cooperative approach (e.g. impacts on the integrity of ecosystems and resilience) and how these impacts have been identified and assessed in consultation with relevant stakeholders;*
- *How potential negative environmental, economic and social impacts of mitigation activities implemented under the cooperative approach will be avoided or minimized, as well as monitored and reported, with reference to recognized standards and national regulations or legislation (e.g. safeguards, due diligence, grievance mechanisms). Assessment, monitoring and reporting methodologies could be informed by approaches already in use by various institutions.]*

[Illustrative elements of information Party may wish to provide:

- *Information on potential environmental, economic and social impacts associated with the cooperative approach;*
- *Information on how they are minimized and avoided.]*

2. Description of how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))

[Illustrative elements of information Party may wish to provide:

- *Explain how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement and any policies in place (e.g. safeguards, due diligence, grievance mechanisms), including by providing extracts of and links to national legislation.]*

[Illustrative elements of information Party may wish to provide:

- *Explain how the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement taking into account relevant obligations of a Party.]*

3. Description of how the cooperative approach will be consistent with sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))

[Illustrative elements of information Party may wish to provide:

- *Describe (including by providing extracts of and links to national legislation):*
 - *What its sustainable development objectives and priorities are with reference to the United Nations 2030 Agenda for Sustainable Development;*
 - *How the cooperative approach contributes to sustainable development objectives, referring to appropriate indicators;*
 - *How contributions to sustainable development of the cooperative approach will be validated, monitored, reported and verified, with reference to the methodology or recognized standard used, including the selection of appropriate indicators;*
 - *How the Party will ensure that the cooperative approach has no detrimental effect on sustainable development by also implementing safeguards and limits.]*

[Illustrative elements of information Party may wish to provide:

- *Description of national sustainable development objectives and priorities;*
- *Explanation of relevance of a cooperative approach to the abovementioned objectives and priorities.]*

4. Description of how the cooperative approach will apply any safeguards and limits set out in further guidance from the CMA (para. 18(i)(iv), to be updated by para. 22(i))

[Illustrative elements of information Party may wish to provide:

- *Explanations of any safeguards and limits implemented, and how these safeguards and limits follow guidance from the CMA, which can include providing extracts of national legislation, and/or information on additional safeguards and limits, if any, in order to:*
 - *Ensure that the use of each cooperative approach does not lead to a net increase in emissions of participating Parties within and between NDC implementation periods;*
 - *Ensure transparency, accuracy, consistency, completeness and comparability in tracking progress in implementation and achievement of its NDC.]*

- 5. Description of how the cooperative approach will contribute resources for adaptation pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))**

[Illustrative elements of information Party may wish to provide:

 - *Information on any contributions to adaptation resources through each cooperative approach or any agreements in place between participating Parties, including whether contributions will be made to the Adaptation Fund and whether the delivery of resources under Article 6, paragraph 4, will be taken into account.]*

- 6. Description of how the cooperative approach will deliver overall mitigation in global emissions pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))**

[Illustrative elements of information Party may wish to provide:

 - *Information on whether through each cooperative approach, ITMOs will be cancelled to deliver OMGE and whether the delivery of OMGE through the Article 6, paragraph 4, mechanism will be taken into account.]*

Annex(es)

Option 1.1: {Additional information is prescribed}

Annex I on additional information

- 1. Method for tracking ITMOs for each cooperative approach**
- 2. First transfer specification for ITMOs authorized for OIMP for each cooperative approach (para. 2(b))**
- 3. Information on conversion methods for each cooperative approach (optional)**
- 4. Any other information**

Option 1.2: {No additional information is prescribed}

[Annex VI

Outline for annex 4 (Information in relation to the Party’s participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraphs 21–22

{Placeholder for the text from the cover decision, paragraph 22 clarifying the purpose of illustrative elements of information once it’s agreed/edited.}

Note: References to paragraphs in the outline below are to paragraphs in the annex to decision 2/CMA.3. “Article” refers to an Article of the Paris Agreement.

- I. Information in relation to participation in cooperative approaches**
 - A. Information on how the Party is fulfilling the participation responsibilities referred to in decision 2/CMA.3, annex, chapter II (Participation), (para. 21(a), *update to para. 18(a)*)**
 1. The Party is a Party to the Paris Agreement (para. 21(a), para. 4(a), *update to para. 18(a)*)
 2. The Party has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 21(a), para. 4(b), *update to para. 18(a)*)
 3. The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 21(a), para. 4(c), *update to para. 18(a)*)
 4. The Party has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 21(a), para. 4(d), *update to para. 18(a)*)
 5. The Party has provided the most recent national inventory report required in accordance with decision 18/CMA.1 (para. 21(a), para. 4(e), *update to para. 18(a)*)
 6. The Party’s participation contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para. 21(a), para. 4(f), *update to para. 18(a)*)
 - B. Updates to the information provided by the Party in its initial report as per decision 2/CMA.3, annex, chapter IV.A (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to decision 18/CMA.1, annex, paragraph 64 (para. 21(b))**
 - C. Authorizations and information on authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for OIMP, including any changes to earlier authorizations, pursuant to Article 6, paragraph 3 (para. 21(c))**

[Illustrative elements of information Party may wish to provide:

- *An authorization of ITMOs towards use(s) may specify at least the following information: the date of the authorization; the reference of authorization decision; the first transferring Party; the issuing authority, with contact information and elements for authentication of the issuing authority; whether the ITMOs are authorized for use towards an NDC; the amount and details of ITMOs authorized towards NDC, in a manner that enables linking the ITMOs to tracking information, as relevant; whether the ITMOs are authorized for use towards other international mitigation purposes, including details of the other international mitigation purposes authorized and authorized entities, as applicable; the amount and details of ITMOs authorized towards other international mitigation purposes, in a manner that enables linking the ITMOs to tracking information, as relevant; any applicable terms and provisions[, including permissible changes, if envisaged]; [specification of first transfer;] and a link to the first transferring Party's public repository of the authorization of ITMOs towards use(s), if available.]*

D. Description of how corresponding adjustments undertaken in the latest reporting period, pursuant to decision 2/CMA.3, annex, chapter III (Corresponding adjustments) ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of the Party's NDC, and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods (para. 21(d))

E. Description of how the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for OIMP will not be further transferred, further cancelled or otherwise used (para. 21(e))

II. Information on each cooperative approach

(To be repeated for each cooperative approach)

B. Name [and identification number]

A. Description of how each cooperative approach ensures environmental integrity (para. 22(b), *update to para. 18(h)*)

1. **Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), *update to para. 18(h)(i)*)**
2. **Description of how the cooperative approach ensures robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 22(b)(ii), *update to para. 18(h)(ii)*)**

3. **Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), *update to para. 18(h)(iii)*)**
 4. **Description of any other information on how each cooperative approach ensures environmental integrity (para. 22(b), *update to para. 18(h)*)**
- B. Where a mitigation outcome is measured and transferred in t CO₂ eq, description of how the cooperative approach provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA (para. 22(c))**
- C. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, description of how the cooperative approach ensures that the method for converting the non-GHG metric into t CO₂ eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including: (para. 22(d))**
1. **Description of how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated (para. 22(d)(i))**
 2. **Description of how the conversion method is appropriate for the specific non-CO₂ eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs (para. 22(d)(ii))**
 3. **Description of how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity (para. 22(d)(iii))**
 4. **Description of any other information on how the method for converting the non-GHG metric into t CO₂ eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied (para. 22(d) chapeau)**
- D. Description of how the cooperative approach provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans (para. 22(e))**
- E. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 22(f), *update to para. 18(i)(i)*)**

[Illustrative elements of information Party may wish to provide:

- *Which potential negative environmental, economic and social impacts are associated with the cooperative approach and how these impacts have been identified and assessed in consultation with relevant stakeholders;*
- *How potential negative environmental, economic and social impacts of mitigation activities implemented under the cooperative approach are avoided or minimized, as well as monitored and reported, with reference to recognized standards and national regulations or legislation (e.g. safeguards, due diligence, grievance mechanisms). Assessment, monitoring and reporting*

methodologies could be informed by approaches already in use, such as those of the Green Climate Fund.]

- F. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 22(g), *update to para. 18(i)(ii)*)**

[Illustrative elements of information Party may wish to provide:

- *Explains how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement and any policies in place (e.g. safeguards, due diligence, grievance mechanisms), including by providing extracts of and links to national legislation.]*

- G. Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 22(h), *update to para. 18(i)(iii)*)**

[Illustrative elements of information Party may wish to provide:

- *Describe (including by providing extracts of and links to national legislation):*
 - *What its sustainable development objectives and priorities are with reference to the United Nations 2030 Agenda for Sustainable Development;*
 - *How the cooperative approach contributes to sustainable development objectives, referring to appropriate indicators;*
 - *How contributions to sustainable development of the cooperative approach are validated, monitored, reported and verified, with reference to the methodology or recognized standard used, including through appropriate indicators.]*

- H. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA (para. 22(i), *update to para. 18(i)(iv)*)**

[Illustrative elements of information Party may wish to provide:

- *The Party provides explanations of any safeguards and limits implemented, and how these safeguards and limits follow guidance from the CMA, which can include providing extracts of national legislation, and/or additional safeguards and limits, if any.]*

- I. Description of how the cooperative approach contributes resources for adaptation pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(j), *update to para. 18(i)(v)*)**

- J. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to decision 2/CMA.3, annex, chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(k), *update to para. 18(i)(vi)*)**

Annex(es)

Annex I on additional information

Annex II for confidential information]

[Annex VII

Tables for submitting the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

Table 1

Agreed electronic format: heading

Party	Party
Reported year^a	Year

^a The annual period from 1 January to 31 December during which actions occurred.

{Options for agreed electronic format on actions.

Options 1 and 2 are mutually exclusive and either option may be combined with option 3.

Option 1: Table 2 (agreed electronic format: actions) without information on authorizations by a participating Party that is not the first transferring Party as shown below:

Option 2: Option 1 for table 2 (agreed electronic format: actions) with additional columns for authorizations of ITMOs towards use(s) by participating Parties that are not the first transferring Party, namely “Purposes for authorization”, “Date of authorization” and “Evidence of authorization”.

Option 3: Table 2 has an aggregated information version as table 2(a) for publishing. Format to be developed if the approach is confirmed.

End of options for agreed electronic format on actions}

Table 2

Agreed electronic format: actions

Line no.	Cooperative approach ^a	ITMO											
		ITMO ID				Metric and quantity				ITMO details			
		ID/ ^{first} ID ^b	Last ID ^c	First serial number ^d	Last serial number ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Emission factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k	
	Cooperative approach												Energy
	Article 6.4 mechanism												IPPU
													AFOLU
													Waste

(Table continues)

<i>Authorization</i>					<i>Actions</i>							
<i>Date of authorization^m</i>	<i>Evidence of authorizationⁿ</i>	<i>Purposes for authorization</i>	<i>OIMP authorized by the Party^o</i>	<i>First transfer definition^p</i>	<i>Action details</i>							
					<i>Action date^q</i>	<i>Action type^r</i>	<i>Transferring participating Party^s</i>	<i>Acquiring participating Party^t</i>	<i>Purposes for cancellation^u</i>	<i>Using participating Party or authorized entity or entities^v</i>	<i>First transfer^w</i>	
		NDC		Authorization		Authorization						Yes
		OIMP		Issuance		Acquisition						No
		NDC and OIMP		Use or cancellation		Acquisition from Adaptation Fund						
						Transfer						
						Transfer to Adaptation Fund						
						Cancellation						
						Voluntary cancellation						
						Voluntary cancellation towards OMGE						
						Cancellation for OMGE (6.4 mandatory)						
						Use towards NDC						
						External use or cancellation						
						Retirement						

^a Name/ID of the cooperative approach as per common nomenclatures.

^b Full ITMO unique identifier, including the first unique identifier for a block of serialized ITMOs. An action entry is required for each block of ITMOs.

^c For one block of serialized ITMOs, the last unique identifier of the block is required.

^d For blocks of serialized ITMOs, the first serial number (as part of the ITMO unique identifier) is required to be reported separately.

SBSTA 57 – Agenda item 15

- ^e For blocks of serialized ITMOs, the last serial number (as part of the ITMO unique identifier) is required to be reported separately.
- ^f GHG or non-GHG.
- ^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.
- ^h The emission factor of the non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).
- ⁱ Country of the participating Party in which the mitigation outcome was generated as per common nomenclatures.
- ^j Year in which the mitigation outcome occurred.
- ^k Sector(s) where the mitigation outcome occurred as per common nomenclatures.
- ^l Description of the mitigation activity type(s) as per common nomenclatures.
- ^m Date of authorization by first transferring Party.
- ⁿ Hyperlink to the authorization document.
- ^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".
- ^p If OIMP is authorized, the first transferring participating Party definition of "first transfer" as per decision 2/CMA.3, annex, para. 2(b).
- ^q Date on which the action was executed in the registry of the reporting Party.
- ^r Action type as per common nomenclatures.
- ^s Initiating participating Party, including for cancellations and uses.
- ^t Participating Party receiving the ITMOs.
- ^u For the action types "Authorization", "Cancellation" and "Voluntary cancellation", the specific purposes for cancellation towards which ITMOs can be or were used.
- ^v Required for "Cancellation", "Voluntary cancellation", "Voluntary cancellation towards OMGE", "Use towards NDC", "External use or cancellation" or "Retirement".
- ^w "Yes" is required if the action constitutes a "first transfer" as per decision 2/CMA.3, annex, para. 2. For ITMOs authorized for NDC and OIMP, the "first transfer" is the earliest occurring "first transfer", as applicable to each use.

{Options for agreed electronic format on holdings. Options 1 and 2 are mutually exclusive and either option may be combined with option 3}

Option 1: Table 3 (agreed electronic format: holdings) as shown below;

Option 2: Table 3 (agreed electronic format: holdings) should have an aggregated information version as table 3(a) for publishing. Format to be developed if the approach is confirmed.

Option 3: Table 3 has an aggregated information version as table 3(a) for publishing. Format to be developed if the approach is confirmed.

End of options for agreed electronic format on actions}

Table 3

Agreed electronic format: holdings

Line no.	Cooperative approach ^a	ITMO										
		ITMO ID				Metric and quantity				ITMO details		
		ID/first ID ^b	Last ID ^c	First serial number ^d	Last serial number ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Emission factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k
	Cooperative approach Article 6.4 mechanism											Energy IPPU AFOLU Waste

(Table continues)

Authorization				
Date of authorization ^m	Evidence of authorization ⁿ	Purposes for authorization	OIMP authorized by the Party ^o	First transfer definition ^p
		NDC		Authorization
		OIMP		Authorization
		NDC and OIMP		Issuance
				Use or cancellation

^a Name/unique identifier of the cooperative approach as per common nomenclatures.

^b Full ITMO unique identifier, including the first unique identifier for a block of serialized ITMOs. An action entry is required for each block of ITMOs.

^c For one block of serialized ITMOs, the last unique identifier of the block is required.

^d For blocks of serialized ITMOs, the first serial number (as part of the ITMO unique identifier) is required to be reported separately.

^e For blocks of serialized ITMOs, the last serial number (as part of the ITMO unique identifier) is required to be reported separately.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The emission factor of the non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Country of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Hyperlink to the authorization document.

^o Fill when “Purposes for authorization” is “OIMP” or “NDC and OIMP”.

^p If OIMP is authorized, the first transferring participating Party definition of “first transfer” as per decision 2/CMA.3, annex, para. 2(b).

Guidance on filling the agreed electronic format

51. The agreed electronic format is divided into two tables: actions and holdings. Actions contain all activities (actions/transactions) related to ITMOs during the reporting period. Holdings include the balance at the end of the reporting period.

52. How to fill in the “Actions” table:

- (a) The table is filled from the perspective of the reporting participating Party;
- (b) Each line corresponds to a unique action: authorization, transfer, acquisition, use or cancellation;
- (c) Authorization is an action reported separately from the other actions;
- (d) To report an authorization, fill in the table except for the “Actions” columns;
- (e) If an ITMO is involved in more than one action in the reporting period, a separate line (entry) per action needs to be included. For example, for an acquired and used ITMO, one line for the acquisition, one line for the use;
- (f) Only the actions that happened in the reported year are included;
- (g) Actions that happen in the registry(ies) of the reporting Party are included, except for uses or cancellation in third-party registries that are considered as a first transfer for the reporting Party. When reporting use or cancellation in a third-party registry, and this is considered as a first transfer for the reporting Party, include it as an “External use and cancellation”. The reporting Party shall include in its agreed electronic format the actions that are first transfers in relation to another Party under the same heading “External use and cancellation”;
- (h) The fields “Transferring participating Party” and “Acquiring participating Party” are filled in for action types “Acquisition” or “Transfer”;
- (i) The field “Purposes for cancellation” is filled in when the action type is “Authorization”, “Cancellation” or “Voluntary cancellation” and the “Purposes for authorization” includes “OIMP”;
- (j) The field “Using participating Party or authorized entity or entities” is filled in when the action type is “Voluntary cancellation”, “Voluntary cancellation towards OMGE”, “Cancellation for OMGE (6.4 mandatory)” or “Use towards NDC”;
- (k) Enter “NA” when no value has to be reported.

53. How to fill in the “Holdings” table: each line corresponds to a holding.]

[Annex VIII**Tables for submitting regular information as per decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraph 23**

{Options for tables for annual information as per decision 2/CMA.3, annex, paragraph 23.

Option 1: Tables 4 and 5 as shown below;

Option 1.a: Tables 4 and 5 may be used on a voluntary basis.

End of options for tables for annual information as per decision 2/CMA.3, annex, paragraph 23}

Table 4

Information as per decision 2/CMA.3, annex, paragraph 23: heading

Party	Party
Reported year^a	Year

^a *The annual period from 1 January to 31 December during which actions occurred.*

Table 5

Information as per decision 2/CMA.3, annex, paragraph 23 (except for paragraph 23(j))

	<i>Year 1</i>		<i>Year 2</i>		<i>...</i>	<i>Reported year</i>		
	<i>Unit^{aa}</i>	<i>non-GHG</i>	<i>t CO₂ eq</i>	<i>non-GHG</i>	<i>t CO₂ eq</i>	<i>...</i>	<i>non-GHG</i>	<i>t CO₂ eq</i>
Annual anthropogenic emissions by sources and removals by sinks covered by the Party's NDC or, where applicable, for the emission or sink categories as identified by the first transferring Party pursuant to decision 2/CMA.3, annex, paragraph 10 (as part of the information referred to in decision 18/CMA.1, annex, para. 77(d)(i)) (decision 2/CMA.3, annex, para. 23(a))								
Annual anthropogenic emissions by sources and removals by sinks covered by the Party's NDC or, where applicable, from the portion of its NDC in accordance with decision 2/CMA.3, annex, paragraph 10 (decision 2/CMA.3, annex, para. 23(b))								

SBSTA 57 – Agenda item 15

<p>The annual level of the relevant non-GHG indicator that is being used by the Party to track progress towards the implementation and achievement of its NDC and was selected pursuant to decision 18/CMA.1, annex, paragraph 65 (decision 2/CMA.3, annex, para. 23(i))</p>	
<p>Annual quantity of ITMOs first transferred (decision 2/CMA.3, annex, para. 23(c))</p>	
<p>Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate (decision 2/CMA.3, annex, para. 23(d))^b</p>	
<p>Annual quantity of ITMOs used towards achievement of the Party’s NDC (decision 2/CMA.3, annex, para. 23(e))</p>	
<p>Net annual quantity of ITMOs resulting from decision 2/CMA.3, annex, paragraph 23(c–e)) (decision 2/CMA.3, annex, para. 23(f))^c</p>	
<p>Total quantitative corresponding adjustments used to calculate the emissions balance and/or annual adjusted indicator referred to in decision 2/CMA.3, annex, paragraph 23(k), in accordance with the Party’s method for applying corresponding adjustments consistent with decision 2/CMA.3, annex, chapter III.B (Application of corresponding adjustments) (decision 2/CMA.3, annex, para. 23(g))</p>	
<p>The cumulative information in respect of the annual information referred to in decision 2/CMA.3, annex, paragraph 23(f), as applicable (decision 2/CMA.3, annex, para. 23(h))</p>	
<p>For t of CO₂ eq or non-GHGs metric, an annual emissions balance consistent with decision 2/CMA.3, annex, chapter III.B (Application of corresponding adjustments) (as part of the information referred to in decision 18/CMA.1, annex, para. 77(d)(ii)) (decision 2/CMA.3, annex, para. 23(k)(i))</p>	

For metrics in non-GHG, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistent with decision 2/CMA.3, annex, chapter III.B (Application of corresponding adjustments), paragraph 9, and future decisions of the CMA (as part of the information referred to in decision 18/CMA.1, annex, para. 77(d)(iii)) (decision 2/CMA.3, annex, para. 23(k)(ii))

In biennial transparency reports that contain information on the end year of the NDC implementation period, in the Party's assessment of whether it has achieved the target(s) for its NDC pursuant to paragraphs 70 and 77 of decision 18/CMA.1, the application of the necessary corresponding adjustments consistently with decision 2/CMA.3, annex, chapter III (Corresponding adjustments) and future decisions of the CMA (decision 2/CMA.3, annex, para. 23(l))

^a Unit corresponds to the metric included in the agreed electronic format.

^b See table 6 for information on authorized entities as per decision 2/CMA.3, annex, para. 23(j).

^c When the target is increasing, for example renewable energy, the operation needs to be reverted as per decision 2/CMA.3, annex, para. 23(c–e).

{Options for tables for annual information as per decision 2/CMA.3, annex, paragraph 23(j)}

{Options 1 and 2 are mutually exclusive. Other options may be combined with option 1 or 2.}

Option 1: Table 6 as shown below:

Option 2: Table 6 is split into three separate tables corresponding to paragraphs 23(c), 23(d) and 23(e). Each table will include columns for ‘Common information’ and one of the following columns: “Annual quantity of ITMOs first transferred”, “Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes” or “Annual quantity of ITMOs used towards achievement of NDC (t CO₂ eq)”.

Option 3: Table 6 also includes information on metrics and quantity per metric by adding under section “Common information” the following columns: “Metric” and “Quantity (expressed in the metric)”.

Option 4: Table 6 may be used on a voluntary basis.

End of options for tables for annual information as per decision 2/CMA.3, annex, paragraph 23(j)}

Table 6

Information as per decision 2/CMA.3, annex, paragraph 23(j)

Common information				Annual quantity of ITMOs first transferred ^f				
Line no.	Reported year ^a	Cooperative approach ^b	Sector ^c	First transferring participating Party ^d	Vintage ^e	First transfer destination		Annual quantity of ITMOs first transferred (t CO ₂ eq)
						Acquiring participating Party of international transfer that is a “first transfer” as per paragraph 2(a) ^g	Participating Party in whose registry the “first transfer” is effected through use or cancellation as per paragraph 2(b) ^h	
		Cooperative approach	Energy				Issuance	
		Article 6.4 mechanism	IPPU				Authorization	
			AFLOU				Use or cancellation	
			Waste					

(Table continues)

<i>Annual quantity of mitigation outcomes authorized for use for OIMPsⁱ</i>			
<i>Purposes for cancellation^j</i>	<i>Authorized participating Parties or authorized entities^k</i>	<i>Annual quantity of mitigation outcomes authorized for use for OIMP (t CO₂ eq)</i>	<i>Annual quantity of ITMOs used towards achievement of NDC (t CO₂ eq)^l</i>

^a The annual period in the two-year biennial transparency report period to which the entry relates.

^b Name/ID of the cooperative approach as per common nomenclatures.

^c Sector(s) where the mitigation outcome occurred as per common nomenclatures.

^d Country of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

^e Year in which the mitigation outcome occurred.

^f Required when reporting “Annual quantity of ITMOs first transferred”.

^g The Party acquiring ITMOs authorized to use towards NDCs that are being transferred internationally for the first time as per common nomenclatures.

^h First transferring Party or other participating Party in whose registry the first transfer occurs as per common nomenclatures.

ⁱ Required when reporting “Annual quantity of mitigation outcomes authorized for use for OIMP”.

^j The specific purposes for cancellation towards which ITMOs can be or were used.

^k Participating Parties and entities authorized to use ITMOs for OIMP[, including entity ID].

^l Required when reporting “Annual quantity of ITMOs used towards achievement of NDC”.

Guidance on filling the tables for the information as per decision 2/CMA.3, annex, paragraph 23

54. Guidance for table 5 (Information as per decision 2/CMA.3, annex, paragraph 23 (except for paragraph 23(j))):
 - (a) Include only data for the reported year;
 - (b) If first transfers affect preceding years owing to vintage-based accounting, submit an updated table 5 for each affected preceding year;
 - (c) When the ITMOs are measured in non-GHG metrics, enter the GHG equivalent as per the agreed electronic format.
55. Guidance for table 6 (Information as per decision 2/CMA.3, annex, paragraph 23(j))):
 - (a) Quantities to be aggregated to the extent possible;
 - (b) “Common information” columns are required;
 - (c) For each subparagraph ((c),(d) and (e)) fill in only the corresponding columns.

{Options for tables for cumulative information in respect of the annual information as per decision 2/CMA.3, annex, paragraph 23(h) as proposed by a Party. Table 7 and table 8 offer transparency in relation to how the information as per paragraph 23(h) is calculated. The tables should be refined.

Option 1: Table 7 and table 8 as shown below:

Option 1.a: Table 7 and table 8 may be used on a voluntary basis.

Option 2: Cumulative information as per paragraph 23(h) is already incorporated in table 5 (Information as per decision 2/CMA.3, annex, paragraph 23 (except for paragraph 23(j)) as shown above.

Note: In comparison with table 6, table 7 and table 8 are similar but appear to present a full history of relevant information since the start of the NDC implementation period (rather than annual information).

End of options for cumulative information in respect of the annual information as per decision 2/CMA.3, annex, paragraph 23(h)}

Table 7. Cumulative information in respect of the annual information as per decision 2/CMA.3, annex, paragraph 23(h): use of ITMOs

Line no.	Cooperative approach ^a	ITMO											
		ITMO ID				Metric and quantity				ITMO details			
		ID/first ID ^b	Last ID ^c	First serial number ^d	Last serial number ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Emission factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^l	Sector(s) ^k	Activity type(s) ^j
	Cooperative approach Article 6.4 mechanism												Energy IPPU AFOLU Waste

(Table continues)

Authorization			
Date of authorization ^m	Evidence of authorization ⁿ	Purposes for authorization	OIMP authorized by the Party ^p
		NDC	
		OIMP	
		NDC and OIMP	

^a Name/unique identifier of the cooperative approach as per common nomenclatures.

^b Full ITMO unique identifier, including the first unique identifier for a block of serialized ITMOs.

^c For one block of serialized ITMOs, the last unique identifier of the block is required.

^d For blocks of serialized ITMOs, the first serial number (as part of the ITMO unique identifier) is required to be reported separately.

^e For blocks of serialized ITMOs, the last serial number (as part of the ITMO unique identifier) is required to be reported separately.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The emission factor of the non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Country of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Hyperlink to the authorization document.

^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".

Table 8. Cumulative information in respect of the annual information as per decision 2/CMA.3, annex, paragraph 23(h): first transfer of ITMOs

Line no.	Cooperative approach ^a	ITMO										
		ITMO ID				Metric and quantity			ITMO details			
		ID/first ID ^b	Last ID ^c	First serial number ^d	Last serial number ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Emission factor (reporting Party) ^h	Acquiring Party ⁱ	Vintage ^j	Sector(s) ^k
	Cooperative approach Article 6.4 mechanism											Energy IPPU AFOLU Waste

(Table continues)

Authorization			
Date of authorization ^m	Evidence of authorization ⁿ	Purposes for authorization	OIMP authorized by the Party ^o
		NDC	
		OIMP	
		NDC and OIMP	

^a Name/unique identifier of the cooperative approach as per common nomenclatures.

^b Full ITMO unique identifier, including the first unique identifier for a block of serialized ITMOs.

^c For one block of serialized ITMOs, the last unique identifier of the block is required.

^d For blocks of serialized ITMOs, the first serial number (as part of the ITMO unique identifier) is required to be reported separately.

^e For blocks of serialized ITMOs, the last serial number (as part of the ITMO unique identifier) is required to be reported separately.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The emission factor of the non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, para. 22(d).

ⁱ Country of the participating Party in which the acquired ITMO has been first transferred as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Hyperlink to the authorization document.

^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".

Guidance on filling the tables for cumulative information in respect of the annual information indecision 2/CMA.3, annex, paragraph 23(h)

56. Guidance for table 7 (Information as per decision 2/CMA.3, annex, paragraph 23(h): use of ITMOs):
- (a) Include only data for the start of the NDC period to the reported year;
 - (b) Include only ITMOs that have been used;
 - (c) When the ITMOs are measured in non-GHG metrics, enter the GHG equivalent as per the agreed electronic format.
57. Guidance for table 8 (Information as per decision 2/CMA.3, annex, paragraph 23(h): first transfer of ITMOs):
- (a) Include only data for the start of the NDC period to the reported year;
 - (b) Include only ITMOs that have been first transferred;
 - (c) For “Acquiring Party”, include the country, as per common nomenclatures, in which the first transfer occurred.
 - (d) When the ITMOs are measured in non-GHG metrics, enter the GHG equivalent as per the agreed electronic format.]]
-