Defining the NDC Scope
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These global rules are important to ensure that each tonne of emissions released into the atmosphere is accounted for.

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- Decision 1/CP.21 para. 31.(c). Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions and, once a source, sink or activity is included, continue to include it; 
(d) Parties shall provide an explanation of why any categories of anthropogenic emissions or removals are excluded;

- PA Art. 4.4. Developed country Parties should continue taking the lead by undertaking economy-wide absolute emission reduction targets. Developing country Parties should continue enhancing their mitigation efforts, and are encouraged to move over time towards economy-wide emission reduction or limitation targets in the light of different national circumstances.
What we agreed in Katowice

[4/CMA.1] Further guidance in relation to the mitigation section of decision 1/CP.21

- Annex I. Information to facilitate clarity, transparency and understanding of nationally determined contributions, referred to in decision 1/CP.21, paragraph

3. Scope and coverage:
   (a) General description of the target;
   (b) Sectors, gases, categories and pools covered by the nationally determined contribution, including, as applicable, consistent with Intergovernmental Panel on Climate Change (IPCC) guidelines;
   (c) How the Party has taken into consideration paragraph 31(c) and (d) of decision 1/CP.21;
   (d) Mitigation co-benefits resulting from Parties’ adaptation actions and/or economic diversification plans, including description of specific projects, measures and initiatives of Parties’ adaptation actions and/or economic diversification plans.
What we agreed in Katowice

[4/CMA.1] Further guidance in relation to the mitigation section of decision 1/CP.21

- Annex II. Accounting for Parties’ nationally determined contributions, referred to in decision 1/CP.21, paragraph 31

3. **Striving to include all categories of anthropogenic emissions or removals in the nationally determined contribution** and, once a source, sink or activity is included, continuing to include it:
   
   (a) Parties account for all categories of anthropogenic emissions and removals corresponding to their nationally determined contribution;
   
   (b) Parties strive to include all categories of anthropogenic emissions and removals in their nationally determined contribution, and, once a source, sink or activity is included, continue to include it.

4. **Providing an explanation of why any categories of anthropogenic emissions or removals are excluded.**
[4/CMA.1] para.7. Decides that, in communicating their second and subsequent nationally determined contributions, Parties shall provide the information necessary for clarity, transparency and understanding contained in annex I as applicable to their nationally determined contributions, and strongly encourages Parties to provide this information in relation to their first nationally determined contribution, including when communicating or updating it by 2020;

As of 31 Aug. 2021,
- 97 Parties have submitted updated NDCs
- 11 Parties have submitted 2nd NDCs

74 Parties fully or partly applied the ICTU guidance to their new and updated NDCs
<table>
<thead>
<tr>
<th>Definition of NDC scope</th>
<th>A6.2 Draft Text (Ver.3)</th>
<th>A6.4 Draft Text (Ver.3)</th>
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</thead>
<tbody>
<tr>
<td>C. Sectors and greenhouse gases</td>
<td>14. A participating Party that first transfers ITMOS from emission reductions and removals from sectors and GHGs covered by its NDC shall apply corresponding adjustments consistent with this guidance.</td>
<td>70. A host Party shall apply a corresponding adjustment for all A6.4ERs first transferred consistent with decision X/CMA.2 (Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement), subject to a future decision of the CMA that shall provide an opt out period, during which a host Party that first transfers A6.4ERs from sectors and greenhouse gases (among others) not covered by its NDC is not required to apply a corresponding adjustment.</td>
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<tr>
<td>Application of Corresponding adjustment</td>
<td>15. A participating Party that first transfers ITMOS from emission reductions and removals from sectors and GHGs that are not covered by its NDC shall apply corresponding adjustments consistent with this guidance.</td>
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<tr>
<td>Place for upfront information</td>
<td>Initial report</td>
<td>Participation responsibilities? 26.(b) It has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraphs 2 and 6, and decision 4/CMA.1; LoA?</td>
</tr>
</tbody>
</table>

18. (d) Quantify the Party’s mitigation information in its NDC in tCO2 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, provide the methodology for the quantification of the NDC in tCO2 eq: