

Article 6 Reporting

Initial report (from 2022) **Start of A6 reporting**

- Submitted no later than authorization of ITMOs or in conjunction with the next biennial transparency report

Participation requirements

- Fulfilment of participation responsibilities
- ITMOs metrics and method for CA
- Info. on NDC and quantification of policies and measures (including non-GHG metrics)
- Copy of ITMOs authorization by participating Party and description of cooperative approach

Ensuring environmental integrity

- Ensuring no net increase within NDC implementation period
- Governance and quality of mitigation outcomes
- Minimizing risk of non-permanence

Other methods

- Consideration of human rights, rights of indigenous peoples, etc.
- Consistent with SD objectives
- Applying safeguards and limits
- Contribution to adaptation
- OMGE etc.

Annual info. (from 2023) **Recording information on credits in UN A6 database**

- Submitted no later than 15 April every year (assuming to be submitted together with national inventory)

Quantitative info. on ITMOs

- Authorization of ITMOs (for NDC and other intl. mitigation purposes)
- First transfer, transfer, acquisition, holding, cancellation, and voluntary cancellation
- Use for OMGE and NDC

Background info.

- Cooperative approach
- Other intl. mitigation purposes authorized
- First transferring Party, using Party/entity
- Year of reduction
- Sector(s), activity type(s)
- Unique identifiers

Regular info. (from 2024) **Reporting A6 implementation & progress of NDC achievement**

- Submitted no later than 31 December of the relevant year as annex to biennial transparency reports

Summary of cooperative approach

- Fulfilment of participation responsibilities
- Authorization of ITMOs (for NDC and other intl. mitigation purposes)
- Method for CA
- Method to avoid further transfer of used ITMOs etc.

Methods in cooperative approach

- Contribution to mitigation of GHGs and implementation of NDC
- Ensuring environmental integrity
- Measurement of mitigation outcomes (tCO₂e metric)
- Ensuring appropriateness in converting non-GHG metric into tCO₂e
- Measurement of mitigation co-benefits

Annual information

- Emissions covered by NDC
- Quantity of ITMOs first transferred
- Quantity of mitigation outcomes authorized for use for other intl. mitigation purposes and authorized entities
- Quantity of use towards achievement of NDC
- Total quantitative CA
- Level of non-GHG indicator
- Annual emissions balance or annual adjusted indicator
- Achievement of NDC on the end year, etc.

Review of and recording system for A6 reporting

Review of A6 reporting (from 2025)

Reviews regular info. submitted in 2024

Desk or centralized review

- A6 expert review team reviews consistency of info. in initial report and regular info



Preparing report on review

- A6 expert review team prepares a report on its review results (if necessary, incl. recommendation of improvement for each Party)



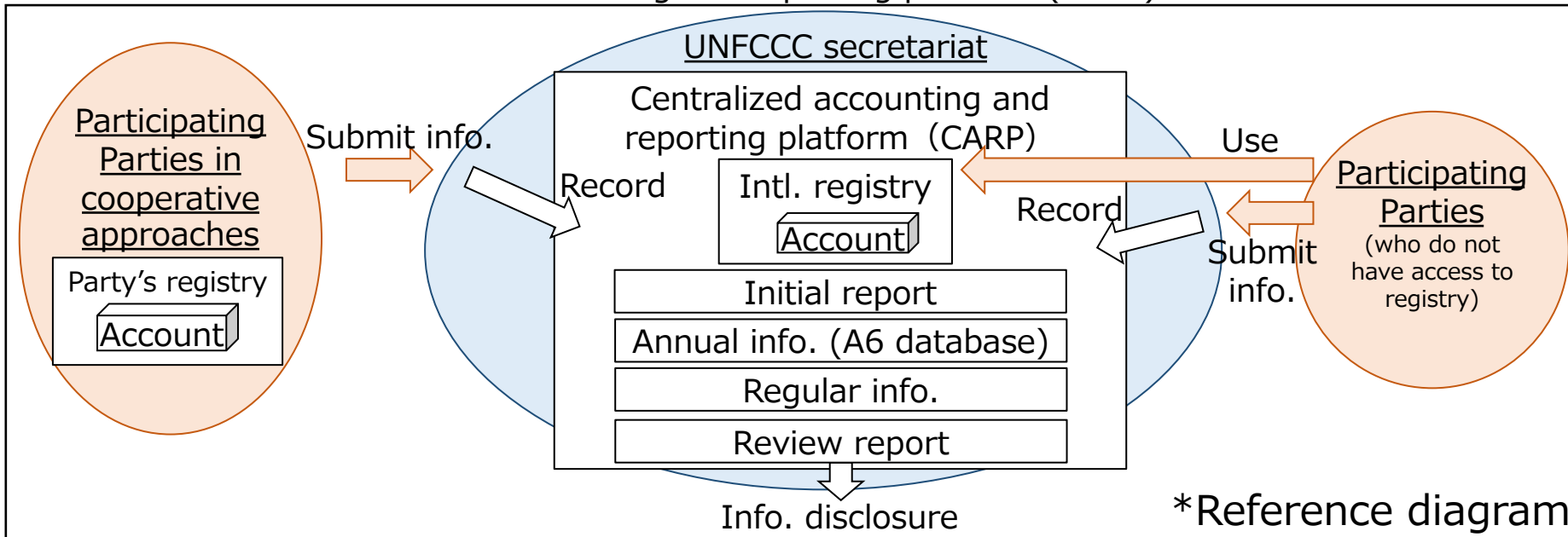
Forwarding and publishing review report

- A6 expert review team forwards the reports for consideration by the technical expert review for transparency framework
- The reports are made publicly available on centralized accounting and reporting platform

* Guidelines for review will be developed for adoption in November 2022 (COP27)

Recording system for A6 (from 2023)

- Each party establishes A6.2 registry
- Party who do not have access to registry can use “international registry”
- Establishment of A6 database. Consistency of info. is checked and notified to Party, if applicable.
- Establishment of a centralized accounting and reporting platform (CARP)



*Reference diagram

Recommendations on detailed system design will be made for adoption in November 2022 (COP27) 2

A6.2 Guidance: Work Plan

March 2022

Submission (by 31 March 2022)

1. On options for **Tables** and outlines for **A6 reporting**
2. On options for infrastructure **related to recording and tracking under A6**

Work by UNFCCC secretariat

1. **Organizes a technical workshop** to develop tables and outlines for A6 reporting
2. Organizes a technical workshop to develop options for infrastructure of A6 recording and tracking system
3. Designs and implements a **capacity-building programme through regional collaboration centers (RCC)**
 - Institutional arrangements including A6 reporting, assistance for LDC and SIDS to participate in A6
4. Prepares and publishes a compilation of results on A6 expert review

Work by Subsidiary Body for Scientific and Technological Advice (SBSTA) (June 2022)

1. Considers and develops recommendations on the following items
 - Special circumstances of LDC and SIDS
 - **Further guidance in relation to methods for CA** (indicators related to a trajectory, trajectories or budgets and methods for averaging and methods for calculating cumulative emissions, and demonstration of the representativeness of averaging and difference from yearly transaction volume)
 - Consideration of whether ITMOs could include emission avoidance
 2. Develops tables and outlines for A6 **reporting** (annual and biennial reporting)
 3. Develops guidelines for A6 **review**
 - Consistency of info., desk or centralized reviews, modalities for confidential info., responses to inconsistent info., methods of reviews, composition of A6 technical review team, coordination with review on transparency etc.
 4. Makes recommendations relating to **infrastructure of recording and tracking** for A6
 - Guidance for registries, intl. registry, A6 database and centralized accounting and reporting platform
- SBSTA commences review of the guidance in 2028 and completes it in 2030 (Regarding participation responsibilities, CA, reporting, review, and safeguards and limits)

June 2022

Nov. 2022