

Mitigation	
<ul style="list-style-type: none"> • Differentiated approach across all mitigation elements (form of commitment, counting, accounting, adequacy and fairness, compliance) as per relevant Convention principles, provisions • Sequencing in the consideration of INDC after their presentation, especially for an adequacy and fairness process • Facilitative compliance with the option of redressing mitigation and means of implementation “numbers” 	
Relevant Convention Articles	
<u>Annex I (Art 3.1, 4.1 and 4.2)</u>	<u>Non-Annex I Art 4.1 and 4.7</u>
On Form of commitment	
<ul style="list-style-type: none"> • Absolute and Economy wide emission reduction commitment (covering all sectors and gases) • Zero carbon emission pathways 	<ul style="list-style-type: none"> • Relative emission reduction, including through Nationally Appropriate Mitigation Actions
On Counting methodologies	
<ul style="list-style-type: none"> • Use of the latest IPCC GHG Inventory Guidelines 	<ul style="list-style-type: none"> • IPCC GHG Inventory Guidelines as appropriate for developing countries
On Accounting approach	
<ul style="list-style-type: none"> • Market, how is double counting treated, avoiding both of tons being counted twice; and tons and finance for NAMAs being counted twice • Non-market options for delivery on contributions • Applicable LULUCF rules under the Convention, improving on KP rules • Framework for accounting and assessment of ICIs, consistent with targets and rules under Convention • Rules pertaining to offset and joint implementation mechanism 	<ul style="list-style-type: none"> • Market, how is double counting of tons avoided • Non-market options for delivery on contributions • Applicable LULUCF rules, drawing on REDD • Framework for accounting and assessment of ICIs • Rules pertaining to offset and joint implementation mechanism
On Adequacy and Fairness	
<ul style="list-style-type: none"> • Quantification of global carbon budget at the start of any commitment period to meet the agreed global goal • Individual consideration of contributions (individual assessment of each AI Party contribution in meeting the goal) • Party submission of its proposals for fairness indicators as part of a principle-based reference framework • Ex ante assessment for adequacy and fairness consideration, including minimum threshold for mitigation towards its Required Fair Effort • Assumptions made of level of contribution 	<ul style="list-style-type: none"> • Aggregate consideration of contributions (aggregate assessment of Total NAI Parties contribution) • Consideration of available support from All Parties to NAI Parties • Consideration of NAI Parties additional ambition after ex-ante consideration of All Parties level of available support
Compliance arrangements	
<ul style="list-style-type: none"> • Facilitative compliance as in KP, IAR with the possibility to redress both finance and mitigation numbers in case of non compliance 	<ul style="list-style-type: none"> • ICA, and a summary document