



SUBMISSION BY THE REPUBLIC OF MALTA AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

This submission is supported by Albania, Bosnia and Herzegovina, the Former Yugoslav Republic of Macedonia and Serbia.

Valletta, 30/03/2017

Subject: Submission on APA Agenda item 3 – Further guidance in relation to the mitigation section of decision 1/CP.21 on:

- **Features of nationally determined contributions, as specified in paragraph 26;**
- **Information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28;**
- **Accounting for Parties' nationally determined contributions, as specified in paragraph 31.**

Summary of key points

Work under agenda item 3 needs to move to focused and specific discussions in the APA1-3 session. This work should speed up in order for the guidance to be adopted by the CMA in 2018, as Parties prepare to communicate or update their contributions by 2020.

In accounting, the work should be structured around the elements of Decision 1/CP.21 para 31 a) to d). It should also consider additional accounting guidance that takes into account the diversity of NDC types and the need to track progress made by Parties in the implementation and achievement of their NDCs, as specified in Article 13.7b.

In accompanying information, paragraph 27 of decision 1/CP.21 is a good starting point for our work and the broad categories outlined in this paragraph should be further discussed and elaborated. Many Parties proposed very useful information elements in their first submissions related to both common and type-specific NDC elements. The EU supports many of the proposals made and suggests these be structured in similar categories as a basis for more in-depth discussions in Bonn.

In features, which are the common (or defining) characteristics of all NDCs, a constructive next step would be to identify which features require further guidance, since it may be the case that not all features require it. This can be done by building on Parties' experiences in elaborating the NDCs.



Introduction

Following the constructive discussions that took place at COP22, the EU welcomes the opportunity to submit its views on the development of further guidance in relation to the mitigation section of decision 1/CP.21, prior to the resuming discussions in a roundtable format and at the forthcoming Ad Hoc Working Group on the Paris Agreement (APA) session in Bonn.

The EU would like to recall its submission made on 6th October 2016¹, which considered that further guidance is needed to assist Parties in the elaboration of their second and subsequent NDCs, as mandated in Decision 1/CP.21. This work is time critical as Parties will communicate or update their contributions by 2020 in line with paragraph 23 and 24 of the decision 1/CP.21. For this reason, it is important to conclude this work in time for adoption by the CMA in 2018.

Discussions in Marrakech were a useful starting point for developing this guidance and demonstrated some convergence of views. The informal notes produced by the co-facilitators on 14 November and by the co-chairs on the 8th of February have also been useful inputs in framing the issues under discussion in this agenda item. However, given the limited time left and the amount of work ahead, the EU is of the view that the work under this APA agenda item needs to speed up and move to focused and specific discussions in Bonn.

Regarding the structure and progression of future work, the elements that need to be developed are elaborated in the individual sections of this submission.

Regarding the question of relationships between the APA.3 sub-items, these have specific mandates under decision 1/CP.21. The EU considers that the three sub-items tackle distinct issues and that the type of guidance they require will therefore be different.

With this in mind, we suggest continuing separate informal discussions on each sub-item in order to advance mutual understanding, including during the roundtable discussions taking place prior to the May 2016 APA 1-3 session. We respond to the guiding questions raised by the co-facilitators in the following sections.

¹ http://www4.unfccc.int/Submissions/Lists/OSPSubmissionUpload/75_279_131202970582440926-SK-10-06-APA%203-Mitigation%20NDCs.pdf



Accounting

What is the understanding of accounting for Parties NDCs under this agenda item?

What should be the purpose of the guidance on accounting for NDCs under this agenda item?

Accounting guidance defines the rules and modalities for accounting for mitigation contributions that clarify how and which greenhouse gas (GHG) emissions and removals and other relevant parameters should be taken into account when demonstrating progress towards NDCs. Such guidance enables all Parties to understand clearly how they should demonstrate that they achieved their contribution, but also facilitates the understanding of how other Parties account for their contributions. In the submissions and during the discussions in Marrakech many Parties shared the view that accounting underpins the tracking of progress towards demonstrating achievement of the objectives of Parties' NDCs.

The key purpose of accounting guidance is to ensure that the objectives outlined in Article 4(13) of the Paris Agreement:

- to promote transparency, accuracy, completeness, comparability and consistency
- to ensure the avoidance of double-counting and
- to promote environmental integrity

are implemented in the process of tracking progress with their NDCs under Article 13. In this regard accounting guidance goes beyond ensuring transparency.

In addition, in the context of the global stocktake, accounting guidance should enable the aggregation of the mitigation effects of the NDCs and of information reported on the tracking of progress, as well as to provide a picture on the progress across all Parties.

Accounting guidance should also establish common parameters (e.g. common metrics) that are essential to enable this aggregation.

How can Parties draw from existing approaches under the Convention and its related legal instruments?

This issue is one of the elements that should be clarified in the accounting guidance under Article 4(13).

In Annex I to this submission the EU lists elements that we consider to be part of existing accounting approaches under the Convention and its legal instruments. We want to discuss with other Parties which approaches are appropriate to draw from in the context of NDCs, and whether and how these approaches need to be further developed or adapted to work in the context of NDCs. The list may not be complete, but is meant to provide an overview to



initiate this discussion. As we assume that accounting guidance related to Article 6 will be discussed under the respective items under SBSTA, the Annex focuses on general accounting elements as well as on the land-use sector.

In some areas, we may be able to draw from existing approaches with simple references to existing decisions which would transfer the existing accounting approaches under the Convention and its legal instruments to the Paris Agreement. This may for example be a useful approach when Parties agree to continue to use certain definitions adopted for the purposes of accounting.

In other areas, drawing from existing approaches may require further modification and adaptation, while still drawing on existing approaches and lessons learned as the basis for discussion, in order to design accounting rules which are fit for purpose in the context of the Paris Agreement and applicable to all countries.

For example, the main element of accounting for absolute reduction targets is the comparison of total emissions reported in GHG inventories in target years with the emissions in a reference year. Parties will elaborate reporting guidelines for GHG inventories in accordance with Article 13(7) as part of modalities, procedures and guidelines (MPGs) under the Paris Agreement. Thus, for Parties using this approach GHG inventories for the target and reference year of these NDCs need to be updated and reported based on MPGs adopted under the Paris Agreement for the tracking of progress.

There are many areas where the existing concepts would continue to be useful under the Paris Agreement, but these concepts need to be framed and updated within the Paris framework, which will require new decisions. Another example is the use of an accounting balance to track progress with targets. This is done by aggregating the information from GHG inventories, any accounted emissions and removals not captured in the GHG inventories, and information from trading activities with impacts on Parties' NDCs _ into an overall balance for the Party. For those NDCs where accounting requires elements that go beyond the information in GHG inventories, using the concept of an accounting balance seems to be a useful approach which is not yet specified under the Paris Agreement and could be part of the accounting guidance. On the other hand there are existing accounting approaches which clearly do not apply under the legal framework of the Paris Agreement, e.g. the establishment of assigned amounts for each Party for the purposes of accounting as under the Kyoto Protocol.

There is one particular area where the EU believes that existing approaches under the Convention and its legal instruments should be unified under the Paris Agreement. The 2006 IPCC guidelines include three different approaches for reporting and accounting of emissions/removals from Harvested Wood Products (HWP). Since 2015, all developed countries use the same approach (production approach) to account for HWPs under the KP.



Some countries have indicated an intention to use the production approach for the accounting of their NDCs. The EU believes that a single approach for HWP reporting could be adopted under the UNFCCC and the Paris Agreement. The EU also believes that unifying the reporting approach would increase consistency and comparability, as well as ensure avoidance of omissions and double counting in HWP reporting.

How does accounting guidance apply to Parties using it, and how can guidance take account of differences in Parties' capacities and level of experience? (added in response to the APA co-chairs' reflection note)

Some provisions of accounting guidance will be relevant to all (or almost all) NDCs, whereas others will be relevant only in certain circumstances. For example, guidance related to common inventory methodologies and common metrics as requested to be prepared under paragraph 31 of decision 1/CP.21 would apply to all Parties. On the other hand, accounting guidance related to cooperative approaches under Article 6, would only apply to Parties that voluntarily use such approaches.

The information expressed as part of the NDCs will be the main criteria that guide the question of whether certain parts of accounting guidance are applicable. It is also possible that accounting guidance includes choices or options which Parties can select related to their accounting parameters (e.g. whether the accounting of emission and removals from the land-use sector is based on the categories defined in the GHG inventories, based on LULUCF activities or based on REDD+ activities).

The EU assumes that the NDCs reflect Parties' capacities for accounting, e.g. several Parties currently excluded certain sectors or categories from their NDCs due to lack of reliable data and methods. We also believe that those Parties who may face capacity issues at the moment are willing to engage and enhance their capacities until tracking of progress will start under the Paris Agreement using support provided through initiatives such as CBIT or ICAT.

How could the work under this sub-item be usefully structured and progressed?

The work under this item should be structured around the elements of Decision 1/CP.21 para 31 a) to d), but it should also consider additional accounting guidance that addresses the diversity of NDC types in view of the need to track progress in implementation and achievement of NDCs under Article 13, or that addresses the question of which existing accounting approaches will continue to be relevant under the Paris Agreement and how to draw on those approaches.



The roundtable could be organised around guiding questions, with the questions of this submission as the starting point. The work could be organised in the following steps:

1. discussion of the common understanding of accounting and the purpose and scope of the accounting guidance;
2. the identification of existing approaches under the Convention and its related legal instruments that could serve as basis for future guidance;
3. the identification and development of guidance for the different accounting parameters used in different NDC types, taking into account paragraph 31 in 1/CP.21 and the steps above;
4. discussion of links with the transparency framework (how/when/where the information on different accounting parameters should be presented).

What is the relationship, if any, between guidance for accounting for NDCs under this sub-item, and further guidance on sub-items 3(a) and 3(b)?

Guidance under sub-item 3(a) is about common characteristics of NDCs while accounting guidance should reflect all different types of NDCs determined and communicated by Parties, and how progress and implementation is tracked and reported under Article 13. Sub-item 3(b) is on information accompanying NDCs which should also address all different types of NDC and include information relevant for accounting purposes during the implementation of the NDCs.

Information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28

What is the understanding of information to facilitate the clarity transparency and understanding of NDCs under this agenda item?

Paragraph 27 of decision 1/CP.21 outlines the broad categories of information necessary to facilitate clarity, transparency and understanding in communicating an NDC, which should be further elaborated to provide clearer guidance to Parties.

During the last session many Parties including the EU highlighted paragraph 27 of decision 1/CP.21 as the logical starting point for the elaboration of further guidance. The information communicated related to the NDCs should also address the characteristics of NDCs specified under Article 4 and reflect important provisions addressed in Parties' NDCs which are not yet



part of paragraph 27 of decision 1/CP.21 (e.g. the use of cooperative approaches under Article 6).

Many Parties also referred to gaps in the information for the first NDCs, as identified for example in the synthesis report of the Secretariat on “Aggregate effort of the intended nationally determined contributions”. This also indicates that the requirements in paragraph 27 of decision 1/CP.21 are not sufficiently specific to ensure clear and transparent NDCs.

The EU shares the views of other Parties that the information under Article 4(8) should include common and general information elements for all Parties and elements that are specific to types and aspects of NDCs. In this respect type-specific guidance should be informed by the types of NDCs submitted. General guidance is also necessary because Parties are not limited to the NDC types submitted in the first round of NDCs, and to allow the assessment of collective progress based on the contributions submitted.

What should be the purpose of further guidance on information to facilitate the clarity transparency and understanding of NDCs under this agenda item?

The purpose of further guidance is to guide Parties in the communication of their NDCs, not to impose any additional mitigation effort on Parties. Clear accompanying information in areas such as reference points, time frames, coverage and methodologies will be essential to understand what Parties offer to do as part of their NDCs. It will also be necessary to demonstrate how the new elements from the Paris Agreement were considered in the NDC.

Next to providing clarity, transparency and understanding of individual NDC, the purpose of accompanying information is also to provide sufficient comparable information in the NDC submissions that allows the assessment of collective progress in relation to the global stocktake. In the end this will maintain trust and confidence among Parties.

This mandate is critical due to the challenges posed by the diversity of NDCs in understanding, aggregating and tracking individual as well as collective effort.

How could this work be usefully structured and progressed?

Paragraph 27 of decision 1/CP.21 is a good starting point for our work and the broad categories outlined in this paragraph should be further discussed and elaborated.

These categories could be subdivided into general information elements for NDCs and those specific to NDC types or NDC aspects. Such structured overview of information requirements proposed in Party’s submissions regarding paragraph 27 could be a starting point for a more specific discussion of information requirements, beginning a specific session in the round-table discussion(s) in May.



Many Parties proposed very useful information elements in their first submissions under this agenda item. The EU supports many of the proposals made and the suggestions provided in the submissions could be structured into similar categories proposed by many Parties.

More detailed guidance is therefore needed on:

- Quantified information, methodologies, key assumptions and parameters related to the reference point or baseline used,
- Information on coverage of NDCs, including how different sectors are considered;
- Information on expected use of cooperative approaches under Article 6 (with guidance relevant to this to be negotiated under the separate mandates related to accounting for NDCs, the use of cooperative approaches under Article 6, and provision of information necessary to track progress in implementing and achieving NDCs under Article 13.7.b.).

What issues should be discussed and resolved under this sub-item?

The issues that should be discussed and resolved in order to achieve this guidance include the following:

- Improvement of the guidance on information necessary that facilitates clarity, transparency and understanding in communicating NDCs based on the broad information categories in paragraph 27 of decision 1/CP.21 addressing the gaps in the current information as identified for example in the synthesis report of the Secretariat on “Aggregate effort of the intended nationally determined contributions”.
- Ensuring consistency between the information required for clarity, transparency and understanding of NDCs and the characteristics of NDCs as outlined under Article 4 of the Paris Agreement (e.g. successive NDCs that represent a progression beyond the Party’s then current NDCs and reflect its highest possible ambition) as well as other provisions of the Agreement (e.g. the use of ITMOs under Article 6).
- Determination of the general information and specific information needed for each type or aspect of NDC.
- Determining which types of information should be mandatory or provided on a voluntary basis.

This would allow elaborating guidelines that operationalise paragraph 27 of decision 1/CP21 and take into account the diversity of NDCs.

In Annex II to this submission the EU lists possible ICTU elements that build on paragraph 27 of decision 1/CP21 and could be further developed by Parties. The list may not be



complete, but is meant to provide an overview and facilitate more structured and in-depth discussions in Bonn.

What is the relationship, if any, between further guidance on information to facilitate the clarity, transparency and understanding of NDCs under this sub-item, and further guidance on sub-items 3(a) and 3(c)?

3 (a) Features, such as those specified under Article 4, will potentially give rise to a need for specific information for clarity, transparency and understanding regarding how they are incorporated into the NDCs. This information may therefore need to be covered under sub-item 3(b).

3(c): Although there are some convergences between the categories of information needed to facilitate clarity, transparency and understanding (ICTU) and elements needed to account for Parties' progress toward their objectives, these are different types of information which will be submitted at different points in time and in different types of submissions or reports. Further guidance on ICTU is provided to facilitate the ex-ante comprehension of the NDC. Guidance on accounting will inform Parties on how to demonstrate progress towards and achievement of their contribution (including how the actual transfers of ITMOs that occurred during the timeframe of the NDC have to be accounted for).

The information requirements on tracking of progress with the implementation and achievement of NDCs will be part of the modalities, procedures and guidelines under Article 13.

Features of nationally determined contributions, as specified in paragraph 26

What is the understanding of features of NDCs under this agenda item?

What should be the purpose of further guidance on features under this agenda item?

Features are the common (or defining) characteristics of NDCs. Article 4 of the Agreement refers to several of the characteristics that NDCs must have: such as the inclusion of information to facilitate clarity, transparency & understanding, or that each successive NDC will represent a progression beyond a Party's then current NDC. It also makes clear that Parties' contributions are nationally determined.

The fact that NDCs are nationally determined, while reflecting agreed common characteristics, is built into the design of the Agreement. While there are features that are



common to all NDCs, Parties are able to choose how to reflect these features in their own contributions. For example, while all NDCs have a mitigation component, Parties have reflected this in differing ways in the submitted INDCs, including as co-benefits resulting from Parties' adaptation actions and/or economic diversification plans, and through their indications concerning the use of cooperative approaches under Article 6 of the Paris Agreement.

The purpose of discussing features under this agenda item is therefore to elaborate the further guidance that Parties may require when communicating how their NDCs incorporate these features.

How should features be identified and compiled in a way that is useful for the purpose of NDCs? (added in response to the APA co-chairs' reflection note)

Many Parties have indicated that the features of NDCs are already specified in the Paris Agreement. It may be the case that several of these do not require further guidance. In the previous submissions, some Parties have also suggested that concepts such as quantifiability are important to be reflected as NDC features.

Therefore, a constructive starting point could be for Parties to identify the common NDC characteristics where they believe further guidance is required, rather than compile a list of all NDC characteristics that could be considered features.

How could this work be usefully structured and progressed?

A constructive starting point for this work would be for Parties to identify the common NDC characteristics where they believe further guidance is required. This can be done by building on Parties' experiences in elaborating the INDCs.

What is the relationship, if any, between further guidance on features of NDCs under this sub-item, and further guidance on sub-items 3(b) and 3(c)?

The further guidance that may be developed on features should be applicable to all NDCs.

Guidance under sub-items 3(b) and 3(c) is likely to be more specific and, while it should also be applicable to all NDCs, some of it may be tailored to fit different NDC types. These sub-items also have a different starting point since they are informed by the guiding elements supplied in paragraphs 27 and 31 of Decision 1/CP.21.

Annex I: accounting

Non-exhaustive examples of existing accounting approaches under the Convention and its legal instruments	Source
General	
Guidance related to the role of GHG inventories in tracking of progress with GHG targets	Accounting guidance under Art 4 KP (decision 13/CMP.1),
Establishment of an accounting balance for each country to keep track of progress of Parties with targets that use accounting approaches with elements in addition to GHG inventories (e.g. addition/ subtraction of traded units, accounting of LULUCF activities)	Compilation and accounting database under KP (decision 13/CMP.1), decision 19/CP.18
Guidance how units from flexible mechanism are added to /subtracted in accounting balance, when this happens, which units can be accounted	SEF tables, accounting guidance (decision 13/CMP.1)
Guidance related to baseline/ reference whether fixed or recalculated, under KP fixing of base year emissions	Accounting guidance under Art 4 KP (decision 13/CMP.1)
Guidance related to the accounting for Parties that choose to apply the option to implement a joint target	Accounting guidance under Art 4 KP (decision 13/CMP.1)
Land-use	
Definition of land use activities and related definitions (afforestation, reforestation, deforestation, forest management, cropland management, grazing land management, revegetation, wetland drainage and rewetting) and inclusion of the emissions/ removals from such activities in an accounting balance	Annex to decision 16/CMP.1, para 1, 2/CMP.7, Annex to decision 13/CMP.1
Election of LULUCF activities for the accounting	Decision 16/CMP.1, 2/CMP.7
Definition of REDD+ activities for the accounting of REDD+	Decision 1/CP.16
Use of forest reference levels in the accounting of forest management under KP and REDD+	Decision 2/CMP.7, IPCC KP supplement, Decision 1/CP.16
Technical corrections of forest reference levels to ensure methodological consistency	Decision 1/CMP.16, 2/CMP.7
Technical assessments of proposed forest reference levels in the context of result-based payments for REDD+ activities and for developed countries under KP	Decision 13/CP.19 and its annex, Decision 2/CMP.6
Accounting approaches for Harvested Wood Products	2006 IPCC Guidelines, IPCC KP supplement,
Guidance to account for natural disturbances	IPCC KP supplement, decision 2/CMP.7



Non-exhaustive examples of existing accounting approaches under the Convention and its legal instruments	Source
Use of concept of spatial assessment units and geographical explicit reporting related to the accounting of LULUCF activities under KP	Decision 1/CMP.16, 2/CMP.7, IPCC KP supplement
Guidance related to how to distinguish harvesting or forest disturbance that is followed by the re-establishment of a forest from deforestation.	Decision 1/CMP.16, 2/CMP.7, IPCC KP supplement
Guidance related to the use of market mechanisms	
Guidance how any units are taken into consideration in the accounting balance of Parties under KP, Guidance how any units are taken into consideration in the accounting balance under Convention	Decision 13/CMP.1, biennial reports
Registry requirements under KP	Decision 13/CMP.1



Annex II: information to facilitate clarity, transparency and understanding

This annex lists possible information elements that could be further developed by Parties for inclusion in, or as part of, further guidance, building on the categories from paragraph 27 of decision 1/CP.21. The list may not be complete, but is meant to provide an overview and facilitate more structured and in-depth discussions in Bonn.

ICTU from 1/CP.21 §27 and Paris Agreement	Possible elements for further guidance could include
Quantifiable information on the reference point	<ul style="list-style-type: none"> - Base year or base period, reference year or reference period - Quantifiable information related to the reference level(s). e.g. (depending on target type) emissions, BAU emissions, denominator information (such as GDP, population) for intensity targets, etc.)
Time frame and/or periods for implementation	<ul style="list-style-type: none"> - Time frame and/or periods for implementation (in accordance with Art 4.10 on common timeframes, to be considered at SBI.47)) - Target year(s) - If a Party chooses to refer to an absolute emission reduction target: approach used (e.g. specify whether single year target or multi-year emissions trajectory or budget)
Scope and coverage	<ul style="list-style-type: none"> - Sectors covered and definitions consistent with GHG inventory - Gases and pools covered



<p>Planning processes</p>	<ul style="list-style-type: none"> - Description of planning processes related to the NDC; e.g. development of implementation measures (intended or proposed) institutional responsibilities, stakeholder consultations and other processes to achieve the objectives of the NDC - If applicable, how the NDC relates to the long term strategy submitted under article 4.19 - If applicable, how the NDC relates to other development plans or strategies
<p>Assumptions and methodological approaches including those for estimating and accounting for anthropogenic GHG emissions and, as appropriate, removals</p>	<ul style="list-style-type: none"> - Target levels (e.g. emission budgets/levels/reductions, emission-intensity levels) - Metrics and methodologies used to estimate emissions (in accordance with methodologies and common metrics assessed by the IPCC and adopted by the CMA) - Intended use of voluntary cooperation under Article 6, in accordance with the guidance decided by the CMA (e.g. intended acquisitions and transfers) - If the Party chooses to include the land sector in its NDC: <ul style="list-style-type: none"> (i) Treatment in NDC (e.g. accounting like any other sector, sectoral target) (ii) Accounting approach (e.g. land-based vs. Activity-based, in accordance with the guidance decided by the CMA, use of base years/base periods/reference levels, HWP approach used) (iii) Coverage of activities / categories or sub-categories / pools (including HWPs) / fluxes /gases (comprehensive/partial) (iv) Intention to exclude emissions from natural disturbances and provisions to be applied, (v) Information on reference level, if this accounting approach is used, and its relation to the overall baseline. - If Party chooses to refer to a BAU baseline or scenario: <ul style="list-style-type: none"> (i) Which policies and measures are included/excluded in the baseline, and on what basis? (e.g. does the baseline



include policies/measures adopted up to a specific point in time?)

(ii) Assumptions used and sources for data series that form part of the NDC target (e.g. GDP, population, energy use, type of model used if NDC is based on projected values, past trends)

(iii) Whether and when it is intended to update the baseline and on what basis (e.g. if GDP or population differ from projections).

- If a Party chooses to refer to emission intensity (e.g. emissions per capita or per GDP):

(i) Data sources used to calculate the index

(ii) Source and type of GDP used, if relevant

(iii) Past trends

(iv) Projections, if available

- If a Party chooses to refer to an emission peaking target:

(i) Intended date of the peak

(ii) Expected peak emission level, if available

(iii) Expected rate of emissions decline after peak, if available

- If a party chooses to refer to the implementation of policies and measures (intended or proposed) :

(i) List of intended or proposed policies and measures to be implemented, with sectors and gases involved

(ii) Implementation milestones



<p>How the Party considers that its NDC is fair and ambitious, in the light of its national circumstances?</p> <p>How its NDC contributes towards achieving the objective of the Convention as set out in its Art. 2?</p>	<p>(iii) Estimated emissions impact (if available) and underlying assumptions</p> <ul style="list-style-type: none"> - Information on how the NDC takes the temperature goal of the Paris Agreement in to account; how it demonstrates that the successive NDC represents a progression beyond the Party’s previous NDC; and reflects its highest possible ambition reflecting its CBDR-RC in the light of different national circumstances (for example through the use of illustrative indicators). - Emissions levels or trajectory under the NDC compared to the appropriate counterfactual (e.g. BAU scenario, historic reference year etc). - Information related to intended or proposed domestic mitigation measures that the Party will pursue to implement its NDC in accordance with Article 4.2 (including for example whether and how mitigation co-benefits resulting from Parties’ adaptation actions and/or economic diversification plans as referred to in Article 4.7 contribute to mitigation outcomes). - Information concerning how the NDC has been informed by the previous outcome of the global stocktake in accordance with Article 4.9.
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