## Submission of Bangladesh on Agenda Item 3 (mitigation section of decision 1/CP.21) of Ad hoc Working Group on the Paris Agreement (APA)

Bangladesh welcomes the invitation to the Parties by Ad hoc Working Group on the Paris Agreement (APA) to submit their views on the agenda item 3, "Further guidance in relation to the mitigation section of decision 1/CP.21 specifically on: (a) features of Nationally Determined Contributions (NDCs) as specified in paragraph 26; (b) information to facilitate clarity, transparency and understanding of NDCs as specified in paragraph 28; and (c) accounting for Parties' NDCs as specified in paragraph 31".

It is strongly felt that operationalizing the relevant provisions of NDCs particularly important elements as specified in paragraphs 26, 28 and 31 of decision 1/CP.21 are the key to effectively implement the Paris Agreement as well as to maintain trust and confidence among Parties across the UNFCCC process. We understand that there is a direct linkage between mitigation and adaptation, and the level of adaptation is linked with the level of mitigation. The greater levels of mitigation reduce the need for additional adaptation efforts, and that greater adaptation needs involve greater adaptation costs.

The mandate provided under this agenda item is to develop further guidance on features, information and accounting for Parties' NDCs as specified in paragraphs 26, 28 and 31 of decision 1/CP.21. While asking for further guidance on the particular issue(s), it signifies the fact that there is guidance already put in place, and now further guidance is sought to make it more effective and functional taking into account changing situations after Paris Agreement. In fact, the previous decisions of the Conference of the Parties (COP) and the Paris Agreement have provided solid foundation to the elements of NDCs as specified in above mentioned paragraphs. The core principles that will guide the framing of NDCs are i) respectfulness of the nationally determined character of NDCs and their diversity taking in to account different national circumstances and capacities; ii) be flexible and not creating additional burden; iii) facilitate clarity, transparency and understanding iv) build consistency, trust and confidence. At the same time, we have to be mindful of the special situations of LDCs, SIDs and particularly vulnerable countries as recognized by the Convention and the Paris Agreement while communicating subsequent NDCs by those countries.

On features, the Paris Agreement specifies features of NDCs with "national determination" the most important consideration. Other important elements are to

maintain progression, highest possible ambition, flexibility, transparency and support. With regard to linking support to NDCs, it is important to note that many developing countries particularly LDCs and vulnerable countries put forward conditional mitigation targets as their contributions, which are contingent upon necessary support to be provided by developed countries in terms of finance, technology and capacity building. However, the shape of features depends on the extent, nature and consistency of information and associated accounting rules to be attached to NDCs.

On information, there is a general agreement that paragraph 27 of decision 1/CP.21 specifies the information to facilitate the clarity, transparency and understanding of NDCs and should be a starting point to developing further guidance. Here, as specified key elements would be quantifiable information on the reference point (including, as appropriate, a base year), time frames and/or periods for implementation, scope and coverage, planning processes, assumptions and methodological approaches including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals, etc. The information should also contain how the Party considers its nationally determined contribution is fair and ambitious in the light of national circumstances, and how it contributes towards achieving the objective of the Convention as set out in Article 2 on stabilizing the GHG concentrations in the atmosphere as well as the purpose of the Paris Agreement as set out in Article 2 on holding the increase in the global average temperature to well below 2 °C and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels.

This is also important to identify common information elements as well as differentiated elements, as they relate to different aspects and types of NDCs as stipulated in article 4 and 13 of the Paris Agreement. There is a clear linkage between information of NDCs and the process of transparency framework of the Paris Agreement. We need to carefully consider the difference between accompanying information for the clarity, transparency and understanding of NDCs (ex-ante), and information relevant to the transparency framework (ex-post). Article 13, paragraph 7 (a) provides specific elements of information like a national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases using good practice methodologies accepted by the IPCC and agreed upon by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA).

To elaborate guidance on accounting for Parties NDCs, the principles referred to in Article 4, paragraph 13 of the Paris Agreement and the elements specified in paragraph 31 of

decision 1/CP.21 are the key basis or starting point to move forward. Here, Article 4, paragraph 13 of the Paris Agreement gives firm call to the Parties for the promotion of environmental integrity, transparency, accuracy, completeness, comparability and consistency, and the avoidance of double counting while accounting for anthropogenic emissions and removals corresponding to their NDCs in accordance with guidance adopted by the CMA. Again, Article 4, paragraph 14 of the Paris Agreement and paragraph 31 of decision 1/CP.21 also reaffirm the importance of elaborating the guidance building on existing approaches and methods established under the Convention and its related legal instruments.

As per paragraph 31, Parties' NDCs must capture the following critical elements:

- a) Ensuring Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the CMA.
- b) Ensuring methodological consistency, including on baselines, between the communication and implementation of NDCs;
- c) Striving to include all categories of anthropogenic emissions or removals in their NDCs and, once a source, sink or activity is included, continue to include it;
- c) Ensuring to provide an explanation of why any categories of anthropogenic emissions or removals are excluded;

Common understanding needs to be established how relevant important issues such as IPCC methodologies on the land sector including forests, internationally transferred mitigation outcomes, etc. can be rationally applied to the elaboration of the guidance. Parties will also need to clarify the purpose of the guidance, and how guidance can take account of differences in Parties' capacities and level of experience. Here existing approaches like developing and communicating national communications, annual national GHG inventory and biennial report for Annex I Parties, biennial update report for Non-annex I Parties, need to be reviewed and enhanced in terms of level of details of information to be provided with robust IPCC methodologies, common metrics and guidelines. Here Parties should continue to strive for moving towards higher tiers in the light of their national circumstances and respective capabilities as they are committed to do so under the Paris Agreement.