



Ad Hoc Working Group on Long-term Cooperative Action under the Convention

**Fifteenth session, part two
Doha, 27 November 2012–***

Agenda item 3(b)(i)

Measurable, reportable and verifiable nationally appropriate mitigation commitments or actions, including quantified emission limitation and reduction objectives, by all developed country Parties, while ensuring the comparability of efforts among them, taking into account differences in their national circumstances

Report on the fourth workshop on quantified economy-wide emission reduction targets by developed country Parties

Note by the chair of the workshop

Summary

This report provides a summary of the fourth workshop on quantified economy-wide emission reduction targets by developed country Parties. The workshop was held in Bangkok, Thailand, on 2 September 2012, during the informal additional session of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention. As part of the process of clarification of the targets, the workshop addressed the approaches to measure the progress towards achievement of the targets by developed country Parties, the ambition of pledges and related assumptions and conditions, and possible ways forward.

* The second part of the session will be held in conjunction with the eighteenth session of the Conference of the Parties. The opening date of the fifteenth session, part two, of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention will be Tuesday, 27 November 2012. The closing date will be determined in due course.

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I. Introduction and mandate

1. The Conference of the Parties (COP), by decision 2/CP.17, paragraphs 5 and 11, decided to continue, in 2012, the process of clarifying the developed country Parties' quantified economy-wide emission reduction targets¹ (hereinafter referred to as the targets), in particular in relation to the base year, global warming potential (GWP) values, coverage of gases, coverage of sectors, expected emission reductions and the role of land use, land-use change and forestry (LULUCF) and carbon credits from market-based mechanisms, and associated assumptions and conditions related to the ambition of the pledges, and to share experiences with the development of low-emission development strategies.

2. At the first part of the fifteenth session of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention (AWG-LCA), Parties agreed that the continuation of the process to clarify developed country Parties' targets is essential to enabling the following: an understanding of assumptions and conditions associated with the targets; an understanding of the approaches used by Parties to measure the progress towards their targets; an understanding of comparability of mitigation efforts by developed country Parties; and changes in the level of ambition of the pledges.² Parties further agreed to continue the work on clarification of targets through the workshops, which are to be organized in a more rigorous and interactive way through the following: structuring the workshops around thematic issues as outlined in decision 2/CP.17, paragraph 5; having a more interactive approach, for example with panellists and a facilitator; and organizing the discussion around specific questions provided in advance.

II. Organization of the workshop

3. In response to the mandate outlined in paragraph 2 above, the workshop was held on 2 September 2012 in Bangkok, Thailand, in conjunction with the informal additional session of the AWG-LCA. The workshop was chaired and facilitated by Mr. Andrej Kranjc (Slovenia). The discussion at the workshop built on the progress achieved at the previous three workshops on assumptions and conditions related to the attainment of the targets by developed country Parties, as requested by decision 1/CP.16, paragraph 38, and decision 2/CP.17, paragraph 5.³

4. The approach to the workshop was based on the views expressed by Parties (see para. 2 above). The workshop included two panel sessions. Each panel session started with an introduction on a specific thematic issue delivered by moderators. It was followed by remarks by panellists and an interactive question and answer session facilitated by the moderators. The remarks by panellists were guided by questions prepared in advance of the workshop by the Chair of the AWG-LCA and posted on the UNFCCC website.⁴ The questions were used to guide the discussion and to outline the scope of issues under consideration by each panel. The workshop concluded with a short preliminary summary of the key messages raised during the discussion presented by the facilitator of the workshop. The workshop agenda and the questions formulated in advance are provided in the annexes.

¹ The targets are reflected in document FCCC/SB/2011/INF.1/Rev.1.

² Oral report on nationally appropriate mitigation commitments or actions by developed country Parties (agenda item 3(b)(i)) presented to the contact group of the AWG-LCA at the first part of its fifteenth session, available at <unfccc.int/6646>.

³ Three previous workshops were organized under the AWG-LCA, on 3 April 2011 in Bangkok and on 9 June 2011 and 17 May 2012 in Bonn, Germany.

⁴ The information note on the workshop is available at <http://unfccc.int/meetings/bangkok_aug_2012/workshop/7026.php>.

5. Representatives of 15 Parties, including eight developed country Parties and seven developing country Parties, took part in the workshop as panellists. The workshop was well attended and was organized in a highly participatory manner, and a great number of participants asked questions and made comments during the question and answer sessions of both panels.

6. This written workshop report was prepared by the facilitator of the workshop, under his responsibility and assisted by the secretariat. The information note, the informal workshop summary and the written workshop report are available on the UNFCCC website.⁵

III. Summary of the proceedings

7. This summary of the workshop's proceedings is structured around the themes of the panels, in the same way as was done for the previous workshop reports.⁶ In accordance with its mandate, the workshop addressed the following issues:

- (a) Approaches to measure the progress towards achievement of the targets by developed country Parties;
- (b) Ambition of pledges and related assumptions and conditions;
- (c) Possible ways forward.

8. The workshop provided an opportunity and space for Parties to share views and have an open and transparent discussion on the targets and related issues. Information exchange at the workshop contributed to the discussions during the meetings on mitigation by developed country Parties under the AWG-LCA. The discussion showed that there is a deeper common understanding among Parties on targets and associated assumptions and conditions by developed country Parties. Many participants noted that the workshop was helpful in identifying the ways forward in the process of clarifying the targets.

A. Panel 1: approaches to measure the progress towards achievement of the targets by developed country Parties

1. Clarification of the targets of developed country Parties and commonality of certain assumptions and conditions associated with the targets

9. At the beginning of panel 1, a moderator, Ms. Thelma Krug, Intergovernmental Panel on Climate Change (IPCC), provided a short introduction on approaches used by developed country Parties to measure the progress towards achievement of their targets as reported in their submissions.⁷ The moderator highlighted a degree of commonality of approaches relating to the use of the base year, GWP values and the coverage of sectors and gases. The moderator noted that for measuring progress most of the developed country Parties expect to use the same base year (1990), the revised GWP values,⁸ the same

⁵ <http://unfccc.int/meetings/bangkok_aug_2012/workshop/7026.php>.

⁶ FCCC/AWGLCA/2011/7, FCCC/AWGLCA/2011/11 and FCCC/AWGLCA/2012/INF.1.

⁷ FCCC/AWGLCA/2012/MISC.1 and Add.1 and 2.

⁸ The GWP values adopted in decision 15/CP.17 are those listed in the column entitled "Global warming potential for given time horizon" in table 2.14 of the errata to the contribution of Working Group I to the IPCC Fourth Assessment Report and are based on the effects of greenhouse gases (GHGs) over a 100-year time horizon.

greenhouse gases (GHGs)⁹ and the same sectors as included in the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”. The moderator explained that the adoption of decision 15/CP.17 contributed to further clarification of targets regarding approaches used to measure progress towards the targets. That represents a significant change in the process of clarification since the announcement of the targets by developed country Parties. The moderator also mentioned that not all developed country Parties¹⁰ use the same approaches to measure progress and not all developed country Parties¹¹ have communicated sufficiently detailed information on their targets so far. In addition, she noted that one group of developed country Parties explained that it does not plan to include LULUCF in measuring progress.

10. In the remarks by panellists and during the question and answer session of panel 1, developed country Parties provided further clarity on a diverse set of assumptions and conditions associated with their targets. There was a general understanding reached during the discussion that there is a certain degree of commonality in Parties’ approaches to measuring the progress to targets, in particular in relation to the base year, the GWP values, the coverage of gases and sectors and the use of the IPCC methodologies¹² for reporting on GHG inventories. However, there were views expressed by developing country Parties that there is scope for further enhancement of the commonalities of approaches and a Party suggested that the use of a common base year would be very helpful in measuring progress and ensuring the use of common accounting rules. A few developing country Parties spoke about the importance of using common accounting rules for enhanced transparency and reducing uncertainties related to targets.

11. Parties highlighted the importance of ex ante information and transparency for the clarification of targets and measuring progress towards the targets. Some Parties stated that ex ante information is already provided through a common template, submissions of views by Parties, participation in the workshops on clarification of targets and other means. The transparency is also ensured through the ex post analysis implemented through the monitoring, reporting and verification system for developed country Parties adopted by decision 2/CP.17, paragraph 12, in particular biennial reporting and the process of international assessment and review.

12. Some developed country Parties explained the relationship between their targets and national circumstances and highlighted the importance of flexibility in accommodating specific national circumstances. Some developing country Parties argued for harmonization of approaches used by developed country Parties to measure progress, while some developed country Parties suggested that reaching full harmonization of approaches quickly could be difficult but that such harmonization could emerge gradually over time. A few Parties highlighted the differences related to measuring progress between developed country Parties implementing their targets with pathways to transform them into carbon budgets and those Parties with targets for a single year.

⁹ By decision 15/CP.17, annex I, Parties included in Annex I to the Convention (Annex I Parties) are required to include, as a minimum, information on carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride and nitrogen trifluoride emissions in their GHG emission inventories reported under the Convention starting from 2015.

¹⁰ Some Parties expect to use 2000 or 2005 as their base year; some other Parties have not yet made a decision on the use of the GWP values or the coverage of GHGs.

¹¹ Six developed country Parties have not yet submitted detailed information on their targets in a common template in accordance with decision 2/CP.17 (status as at 2 September 2012).

¹² Annex I Parties expect to use the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* for reporting their emission inventory as of 2015 consistent with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”, adopted by decision 15/CP.17.

13. The clarification of targets was noted by some Parties to be a process leading to a better understanding of the options and ways to increase the level of ambition.

2. Some differences of assumptions and conditions associated with the targets

14. With regard to certain differences in assumptions and conditions, the moderator highlighted that expected emission reductions in relation to the targets remain uncertain owing to assumptions and conditions related to the use of LULUCF and carbon credits from market-based mechanisms. In the remarks by panellists and the discussion during the question and answer session of panel 1, Parties expressed different views on the assumptions and conditions associated with the use LULUCF and carbon credits, and many participants acknowledged that there is a need for further clarification in relation to those assumptions and conditions. Most developed country Parties taking part in the panel elaborated on the role of LULUCF for their targets under the Convention. A representative of Switzerland indicated that the Party will apply the Kyoto Protocol rules for LULUCF under the Convention, whereas a representative of Australia noted that it is still considering the implications of decision 2/CMP.7 on LULUCF for its targets.

15. Parties suggested further clarifying the role of the LULUCF sector and the rules and modalities to be applied for the use of LULUCF credits. The uncertainties associated with the approaches used to estimate anthropogenic emissions and removals from LULUCF were highlighted by many Parties; some Parties noted the use of the activity-based approach applied to the first and second commitment periods of the Kyoto Protocol,¹³ while others mentioned the use of a land-based approach under the Convention. Some Parties mentioned a need to consider whether some of the new LULUCF rules under the Kyoto Protocol, in particular the rules relating to the treatment of natural disturbances, could be applied to measure progress towards the targets under the Convention. A Party mentioned that the natural disturbances rule agreed for the second commitment period of the Kyoto Protocol should not be used when reporting on progress in achieving targets under the Convention.

16. Parties highlighted a need for further information on the expected role of market-based mechanisms in measuring progress towards the targets. Some developing country Parties stated that there is a need to develop common accounting rules to measure progress towards the targets in relation to market-based mechanisms in order to enhance transparency and accountability of emission reductions. Parties discussed the importance of a rules-based approach to measure progress towards targets and to avoid potential double counting of emission reductions achieved by developed and developing country Parties through the use of market-based mechanisms. The importance of consistency with the Kyoto Protocol framework when accounting for carbon credits was stressed by some Parties.

17. The uncertainty associated with the role of market-based mechanisms stems from the following: (a) a lack of clarity on the rules and modalities for a new market mechanism established under the Convention;¹⁴ (b) the links between this new mechanism and the market-based mechanisms under the Kyoto Protocol; and (c) the role of all those mechanisms in achieving the targets under the Convention, in particular the scale of their use. A few Parties raised the issue of eligibility of the use of the new market mechanism under the Convention.

18. On offsetting of emissions through the use of market-based mechanisms, a Party stated that offsetting should not be seen as a means to maintain a 'business as usual' path for emission reductions in relation to targets by developed country Parties. Another Party

¹³ Based on decision 2/CMP.7.

¹⁴ Decision 2/CP.17, paragraph 83.

mentioned the need to avoid fragmentation of carbon markets and highlighted the benefits of the use of national and regional emission trading schemes in meeting the targets. A Party also linked offsetting with the level of ambition and mentioned that no limits should be established.

19. A Party mentioned that carbon credits generated through subnational emission trading schemes will not be used to meet its national target and that progress towards the target will be measured based on inventory reporting. That Party also mentioned that such options as potential banking and borrowing of units, such as carbon credits, to meet its commitment under the Convention cannot be reflected in inventory reporting. Another developed country Party explained that it does not plan to use international carbon credits to meet its target under the Kyoto Protocol for the first commitment period.

20. In response to questions, a representative of the European Union explained its effort-sharing arrangements for the allocation of national commitments for the current unconditional target by 2020 and its plans to include emissions from international aviation in the target.

B. Panel 2: ambition of the pledges by developed country Parties and related assumptions and conditions

1. Ambition of pledges

21. Panel 2 was moderated by Mr. John Christensen (United Nations Environment Programme) and Mr. Dennis Tirpak (World Resources Institute). Mr. Christensen provided a short introduction on the ambition of pledges by developed country Parties and related assumptions and conditions. In his introduction, he referred to the findings of the Fourth Assessment Report of the IPCC, which estimated that the carbon dioxide equivalent (CO₂ eq) concentration should stabilize at a level of around 450 ppm CO₂ eq in order to secure an atmospheric stabilization level consistent with an increase of the mean global temperature below 2 °C above pre-industrial levels.¹⁵ He also noted that emission reductions by developed country Parties should be in the range of 25 per cent to 40 per cent below the 1990 emission level by 2020 in order to reach the above-mentioned atmospheric stabilization levels of CO₂ eq concentration.¹⁶ However, the expected emission reductions by developed country Parties by 2020 range from 12 per cent to 18 per cent, excluding LULUCF, below the 1990 level for the low and high targets, respectively.¹⁷ That difference is referred to as an “ambition gap”. Mr. Christensen provided a short overview of the assumptions and conditions communicated by developed country Parties, highlighting the political and technical nature of the conditions.

22. In the remarks by panellists and during the question and answer session of panel 2, Parties provided their views on the importance and relevance of the equity principle for enhancing the ambition of pledges. Parties recognized that further mitigation efforts are needed to close the emission gap (ranging from 6 to 11 Gt CO₂ eq in 2020¹⁸) in the lead up

¹⁵ Gupta S, Tirpak DA, Burger N, Gupta J, Höhne N, Boncheva AI, Kanoan GM, Kolstad C, Kruger JA, Michaelowa A, Murase S, Pershing J, Saijo T and Sari A. 2007. Issues related to mitigation in the long-term context. In B Metz, OR Davidson, PR Bosch, R Dave and LA Meyer (eds.). *Climate Change 2007: Mitigation. Contribution of Working Group III to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change*. Cambridge and New York: Cambridge University Press.

¹⁶ As footnote 15 above.

¹⁷ FCCC/TP/2012/5.

¹⁸ Den Elzen M, Hare W, Levin K, Lowe J, Riahi K, Rogelj J, Sawin E, Taylor C, van Vuuren D and Murray W. 2010. *The Emissions Gap Report*. Nairobi: United Nations Environment Programme.

to and beyond 2020 in the context of staying within the goal of keeping the mean global temperature rise below 2 °C above pre-industrial levels. Developing country Parties called for enhanced mitigation efforts in order to follow an indicative emissions pathway that is generally compatible with the long-term emission projections provided in the IPCC assessment¹⁹ and the United Nations Environment Programme's *Emissions Gap Report*.²⁰ A few developing country Parties stressed that there should be a higher level of ambition as early as possible in the pre-2020 period and called for developed country Parties to demonstrate political leadership by moving to the higher ranges of their targets or by making more stringent pledges.

23. Some developed country Parties highlighted both the importance of achieving emission reductions by developed country Parties, collectively and individually, and the importance of emission reductions by some developing country Parties based on their respective capabilities. A Party argued that efforts to close the ambition gap must be made by all major emitting countries and that further clarity is required in relation to commitments by those countries.

24. The need to base on good science consideration of ways to close the ambition gap was acknowledged. A Party noted that scientific projections of GHG emissions can differ from actual emission trends, owing to major changes in the global and regional economic context, as occurred during the early 1990s in Eastern Europe and more recently during the global recession of 2008–2009.

25. Parties discussed the need to broaden the scope of mitigation actions, increase the number of Parties making pledges, enhance current pledges by developed country Parties and make new commitments to close the ambition gap. The contribution of ex ante understanding of targets by developed country Parties, accounting rules and expected use of offsets were highlighted by Parties in relation to the increase in the level of ambition.

26. Developing country Parties noted that the use of carry-over units and surplus assigned amount units from the first commitment period of the Kyoto Protocol could undermine the ambition of current pledges. A Party noted the high uncertainty of emission reduction pledges to be achieved outside of the scope of the Kyoto Protocol and its compliance system.

27. Some Parties mentioned the importance of UNFCCC negotiations and other processes in building confidence among Parties in enhancing the ambition of pledges, for example Group of 20 actions on removing fossil fuel subsidies. Parties also noted the importance of the timely closure of the AWG-LCA and the launch of the Ad Hoc Working Group on the Durban Platform for Enhanced Action as a step towards an inclusive agreement that would meet some of the conditions for enhanced action set by a number of Parties in relation to their targets.

28. Some developed country Parties, for example Australia, Russian Federation and United States of America, shared information on the latest developments in domestic climate change policies. Some Parties spoke about the benefits of sharing the lessons learned and wider dissemination of information on the outcomes of domestic policies implemented in attaining the objective of the Convention by developed country Parties. However, a Party highlighted a lack of strong economic incentives for Parties to further reduce emissions, owing to low carbon prices, among other reasons.

¹⁹ Assumed decrease of developed country Parties' emissions by 85 per cent by 2050 relative to 1990. Source: as footnote 15 above.

²⁰ As footnote 17 above.

29. During the discussion, Parties addressed the trade-offs and balance needed between being overly ambitious and increasing the level of participation, noting that achieving both would be the best outcome of the work.

2. Assumptions and conditions related to the ambition of pledges

30. Some developing country Parties expressed concerns that the targets are not transparent because the associated conditions are not clear. Those Parties argued that further clarity is needed on the conditions associated with the targets. They highlighted a need to continue to explore conditions, what they mean, and when and how they could be met.

31. Some developed country Parties noted that some uncertainties relate to the conditions associated with the mitigation actions in relation to the developed country Parties' targets and the developing country Parties' nationally appropriate mitigation actions (NAMAs). A Party noted the risk of conditions associated with pledges by developed country Parties becoming obstacles to enhancing the ambition.

3. Comparability of emission reduction efforts by developed country Parties

32. In the introduction to a discussion on comparability of emission reduction efforts by developed country Parties, Mr. Tirpak summarized the issues related to the feasibility of comparing mitigation efforts and presented the metrics used for the comparison of efforts, such as the following: (a) absolute and relative changes in emissions over different periods of time and reference years; (b) absolute and relative changes in per capita emissions over a different period; and (c) emission intensity in relation to economic output in terms of gross domestic product.²¹ Mr. Tirpak identified the lessons learned from the comparison of emission reduction efforts as given in document FCCC/TP/2012/5 and noted that a choice of a reference year and changes in population can change the perception of emission reduction efforts and that improvements in emission intensity may mask significant differences in emission reduction efforts among developed country Parties. He highlighted that uncertainties related to different assumptions and methods, and the diversity of national circumstances, make it difficult to compare efforts by Parties.

33. In the remarks by panellists and during the question and answer session of panel 2, developing country Parties referred to comparability of efforts as a requirement of the Bali Action Plan for developed country Parties and stated that information on comparability is important for the outcome of the 2013–2015 review. Some developed country Parties proposed viewing comparability of efforts in the context of trust- and confidence-building in making pre- and post-2020 pledges and the assessment of emission reductions achieved in relation to the targets. A Party proposed viewing comparability from three angles: (a) the legal nature of commitments; (b) the use of common accounting rules; and (c) the associated compliance arrangements.

34. Some Parties spoke about the need to establish a process to gradually improve data, enhance capabilities and identify metrics in order to facilitate consideration of comparability and further clarify targets. Some other Parties highlighted the importance of using common approaches and rules for enabling comparability of efforts by developed country Parties. On comparability of efforts, some developing country Parties also highlighted the fundamental differences between the targets by developed country Parties and NAMAs by developing country Parties and proposed limiting the discussion to developed country Parties' efforts only.

²¹ FCCC/TP/2012/5.

35. Some Parties proposed the establishment of panels on comparability and on compliance to enable comparison of emission reduction efforts and to assess the ambition gap and identify options to increase the ambition.

C. Possible ways forward

36. The participants suggested a number of possible ways forward to further clarify targets prior to COP 18, such as the following: (a) requesting Parties to provide additional submissions using a common template and requesting the secretariat to compile them into a miscellaneous document; (b) requesting the secretariat to prepare an update of document FCCC/TP/2011/1 as new information becomes available; and (c) requesting the secretariat to compile a menu of options to increase the ambition based on submissions from Parties.

37. Parties suggested that an in-session workshop structured around elements relating to approaches to measure progress and a high-level round table on ambition should be organized during COP 18. Furthermore, Parties suggested organizing a panel on comparability and compliance.

38. Parties suggested that a technical work programme should be launched after COP 18 on the development of common accounting rules under a subsidiary body of the Convention.

Annex I

Workshop agenda

Workshop on quantified economy-wide emission reduction targets by developed country Parties, 2 September 2012

10.00 a.m. to 10.10 a.m.

Opening remarks by the facilitator, Mr. Andrej Kranjc

10.10 a.m. to 11.40 a.m.

Panel 1. Approaches to measure the progress towards achievement of the targets by developed country Parties

- Introduction by the moderator, Ms. Thelma Krug (Intergovernmental Panel on Climate Change);
- Remarks by Parties: New Zealand, Saint Lucia, South Africa, Switzerland and United States of America;
- Questions and answers;
- Summary.

11.40 a.m. to 1.45 p.m.

Panel 2. Ambition of the pledges by developed country Parties and related assumptions and conditions

- Introduction by the moderator, Mr. John Christensen (United Nations Environment Programme);
- Introduction by the moderator, Mr. Dennis Tirpak (World Resources Institute);
- Remarks by Parties: Australia, Belarus, Bolivia (Plurinational State of), Brazil, China, European Union, Mali, Nauru, Norway and Russian Federation;
- Questions and answers;
- Summary.

1.45 p.m. to 2 p.m.

Concluding remarks by the facilitator, Mr. Andrej Kranjc

Annex II

Questions for discussion

Panel 1. Approaches to measure the progress towards achievement of the targets by developed country Parties

- Which approaches could be used and further elaborated to measure the progress towards the achievement of economy-wide emission reduction targets in a systematic manner, building on existing processes, practices and experiences?
- How do Parties see the role of land use, land-use change and forestry and the use of carbon credits from market-based mechanisms in the context of their targets?
- What are the areas of commonalities and differences of the approaches used to measure the progress towards the economy-wide emission reduction targets by developed country Parties?
- What could be the next steps to elaborate the approaches used to measure progress in a systematic manner?

Panel 2. Ambition of the pledges by developed country Parties and related assumptions and conditions

- How to assess whether the assumptions and conditions associated with the pledges are met?
 - How to encourage Parties to move to the upper range of their targets?
 - How could the ambition of the pledges be enhanced?
 - How to enable the understanding and enhance the comparability of mitigation efforts by developed country Parties?
 - Can consideration of comparability of mitigation efforts facilitate consideration of options to raise the level of ambition?
 - What are the options for accounting and reporting tools that can help to compare mitigation efforts?
-