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Agenda item 3(a–c)

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

Parties' views regarding further guidance in relation to the mitigation section of decision 1/CP.21

Information document by the secretariat

1. The Ad Hoc Working Group on the Paris Agreement (APA), at its first session, invited Parties to submit, by 30 September 2016, their views on agenda item 3(a–c), in order to focus the work of the APA.¹
2. The APA requested the secretariat to compile, by 7 October 2016, the submissions of Parties' views referred to in paragraph 1 above into information documents, with views on each item of the APA agenda to be compiled in a separate information document.
3. The secretariat has received 13 such submissions as at 5 October 2016. In accordance with established practice, these submissions are attached and reproduced* in the languages in which they were received and without formal editing.²

¹ FCCC/APA/2016/2, paragraph 22.

* These submissions have been electronically imported in order to make them available on electronic systems, including the World Wide Web. The secretariat has made every effort to ensure the correct reproduction of the texts as submitted.

² Also available at <<http://unfccc.int/5900>>.

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Paper no. 1: Brazil

VIEWS OF BRAZIL ON APA AGENDA ITEM 3

Further guidance in relation to article 4 of the Paris Agreement on:

- (a) features of nationally determined contributions
- (b) information to facilitate clarity, transparency and understanding of nationally determined contributions

The Government of Brazil welcomes the opportunity to submit its views on further guidance in relation to article 4 of the Paris Agreement, on (a) features of nationally determined contributions and (b) information to facilitate clarity, transparency and understanding of nationally determined contributions, in response to APA invitation at the first part of its first session.

2. It should be noted that "further guidance" under this agenda item should not undermine the nationally determined character of the contributions. "Further guidance" relates to operational aspects of *how* Parties to the Paris Agreement will *communicate* their NDCs, not on the NDCs themselves. In order to facilitate clarity, transparency and understanding, it is the view of Brazil that guidance under this agenda item should be developed in a flexible manner to accommodate the diversity of NDCs, along with agreed parameters that:

- i. Inform Parties in their national preparation processes;
- ii. Promote clear and transparent information about each Party's efforts and progress;
- iii. Facilitate the compilation, synthesis and analysis of the information provided by Parties, with a view to serve as an input to other elements of the Paris Agreement, particularly the Transparency Framework and the Global Stock Take.

3. It is the view of Brazil that the Paris Agreement has already defined the features of the NDCs in Article 4, particularly paragraphs 3, 4, 5, 6, 7, 9 and 10. The mandate under this agenda item is not to develop new features or to "bring back" elements that were not agreed upon in Paris, as this would be equivalent to reopening article 4. The guidance on features relates to the information Parties shall provide on these features when communicating their successive NDCs¹, with a view to facilitating clarity, transparency and understanding. In other words, it related to information on how the different paragraphs in Article 4 were reflected in the preparation of their mitigation efforts.

4. Decision 1/CP.21, paragraph 27, provides several elements that have been used to guide Parties in the preparation of their intended NDCs prior to the adoption of the Paris Agreement with a view to facilitating clarity, transparency and understanding. While some of these elements overlap with or have been superseded by features agreed in Article 4, it is the view of Brazil that they provide a starting point to the guidance to be developed under this agenda item.

5. Further to the information on features and on these elements, Brazil is of the view that it is necessary to identify specific information in accordance with the different types of NDCs. Brazil favors, therefore, a general approach covering both features and elements of decision 1/CP.21, paragraph 27, complemented by tailored information in accordance with different types of NDCs, in order to facilitate clarity, transparency and understanding. This would address both the diversity of NDCs and differentiation among Parties, as reflected in Article 4.

6. The attached table attempts to illustrate this approach. It is not meant as a common format for communication of NDCs, but only as a reference for discussions. It should be noted that the general features and/or elements have already been agreed to a great extent, either as part of Article 4 and/or in paragraph 27 of decision 1/CP.21. The guidance relates only to the information to be provided pursuant to these features and/or elements. The specific information related to the type of NDC, however, may need further development.

¹ By analogy with paragraph 32 of decision 1/CP.21, the guidance developed under this agenda item should apply to the second and subsequent nationally determined contributions, while Parties may elect to apply such guidance to their first nationally determined contribution

Related article(s)	Feature and/or element from 1/CP.21 §27	Guidance on information to facilitate clarity, transparency and understanding
4.2 and 4.8	Type of NDC	Type of NDC
4.2 and 4.8	Objective(s)	Quantifiable information on the objective(s) or target(s) of the NDC
4.2 and 4.8	Reference point(s)	Quantifiable information on the reference point(s) of the NDC (including, as appropriate, a base year)
4.8 and 4.10	Time frames and/or periods for implementation	<i>(common timeframes to be decided by the CMA, as per article 4.10)</i>
4.8	Scope and coverage	Sectors and gases included in the NDC
4.1 and 4.8	Contribution to the objective of the Convention	How the Party considers that its efforts contribute towards achieving the long-term temperature goal as set out in Article 2?
4.3	Progression	How the Party considers that its nationally determined contribution represents a progression beyond current efforts
4.3	Highest possible ambition, reflecting CBDR-RC and national circumstances	How the Party considers that its nationally determined contribution reflects its highest possible ambition, reflecting its common but differentiated responsibilities and respective capabilities, in the light of different national circumstances
4.3 and 4.8	Fairness and Ambition	<i>("how the Party considers that its nationally determined contribution is fair and ambitious" has been superceded by Article 4.3 and is covered in the previous two items – progression and highest possible ambition)</i>
4.9	Informed by the GST	How the Party has considered the outcomes of the global stocktake in the preparation of its NDC
4.4	Type of NDC (for developed countries)	How the Party considers its economy-wide absolute emission reduction target reflects that the Party continues to take the lead
4.4	Type of NDC (for developing countries)	How the Party envisions to move over time towards economy-wide emission reduction or limitation targets
4.6	Type of NDC (for LDCs and SIDs)	How the special circumstances are reflected in the Party's NDC or strategies, plans and actions for low greenhouse gas emissions development
4.5	Support (for developed countries)	<i>(information to be provided separately pursuant to articles 9, 10 and 11)</i>

4.5	Support (for developing countries)	Clarification on the relationship between enhanced support and level of ambition in their actions
4.2 and 4.8	Planning processes	Brief description of domestic mitigation measures pursued with the aim of achieving the objectives of the NDC
4.7	Co-benefits	Whether (and how) adaptation actions and/or economic diversification plans contribute to mitigation outcomes of the NDC
4.8 and 4.13	Assumptions and methodological approaches	<i>(information on "assumptions and methodological approaches" is covered in the guidance pursuant to Article 4.13, agenda item 3.c)</i>

Specific information related to the type of NDC	
<i>Type of NDC</i>	<i>Guidance on information to facilitate CTU</i>
Economy- absolute emission limitation or reduction target	Quantifiable information on reference point, target and, as appropriate, a wide trajectory (whether a multi-year or single year target) (...)
Projections and "Business as Usual" scenarios	Assumptions and premises of the projections and/or scenarios Quantified estimate of the projection and/or scenarios (...)
Intensity targets	Metrics utilized to define "intensity" Current and projected levels for each metric, including assumptions for the projections (...)
Sectorial actions	Type of action and progress indicators Participation of the sector in total emissions (...)
(...)	(...)

VIEWS OF BRAZIL ON APA AGENDA ITEM 3

Further guidance in relation to article 4 of the Paris Agreement on:

(c) accounting for Parties' nationally determined contributions

The Government of Brazil welcomes the opportunity to present its views on further guidance in relation to article 4 of the Paris Agreement, on (c) accounting for Parties' nationally determined contributions.

2. It is the view of Brazil that “accounting for” for the purposes of the Paris Agreement, Article 4.13, has a broader meaning than accounting QELROS in the context of the Kyoto Protocol. Since the Kyoto Protocol has obligations of result and only one type of mitigation effort, accounting in that context is equivalent to compliance and counting units. The Paris Agreement, on the other hand, has obligations of conduct and a broad variety of mitigation efforts. “Accounting for” under the Paris Agreement relates to tracking progress towards demonstrating achievement of the objectives of Parties' nationally determined contributions, to be reported biennially under the enhanced transparency framework.

3. On a general level, the guidance to account for Parties' NDCs should allow to track progress towards achieving the objectives as they were communicated by Parties in their respective NDCs. The information provided in accordance with Article 4.8 and through the national inventory reports is the basis for accounting for Parties' NDCs. In order to track progress and demonstrate achievement of such objectives through their biennial transparency reports, Parties would be expected to compare their most recent emissions levels, estimated through their national inventories, against the objectives set out in their respective NDCs, taking into account any assumptions or projections, as appropriate. This may require Parties to provide updates of some of the information to be provided with the NDCs in order to facilitate clarity, transparency and understanding.

4. In order to take into account the variety of NDCs and differentiation among Parties as reflected in Article 4 of the Paris Agreement, it is the view of Brazil that the guidance to be developed to account for NDCs requires different “layers” of accountability specific to each type of NDC. Accordingly, a Party with an economy wide limitation or reduction target would be expected to demonstrate in their biennial transparency reports that their emissions levels are within their budgets or consistent with a trajectory towards the objective set out in its NDC. Parties with projected scenarios or “business as usual” NDCs would be expected to show that their emission levels are consistent with their objectives, as well as demonstrate that the assumptions used to develop their projected scenarios remain valid. In a similar manner, Parties that have put forward intensity targets would be required to provide updated information on their intensity metrics.

5. Parties that wish to utilize Article 6 to demonstrate achievement of their respective NDCs would, nevertheless, be subject to an additional “layer” for accounting. It is the view of Brazil that Parties that wish to utilize Article 6 for the purpose of demonstrating achievement of their respective NDCs should be required to establish and quantify a budget of emission allowances or an annual trajectory of emissions towards their NDCs objectives, so that they are able to acquire international transfers of mitigation outcomes and/or emission reductions resulting from the mechanism referred to in Article 6.4. This would allow Parties with different types of NDCs to account for their efforts utilizing Article 6 in a manner that is coherent, comparable and transparent, while promoting the highest possible ambition and environmental integrity.

Common Metrics

6. As per decision 1/CP.21, paragraph 31a, Parties shall account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC. In its 5th Assessment Report, the IPCC assesses mainly two metrics to quantify emissions from different gases, the Global Warming Potential (GWP) and the Global Temperature Potential (GTP)¹. Other metrics have also been proposed, including comprehensive metrics that

account for both physical and economic dimensions, but their assessment need to be improved in the subsequent IPCC Assessment Reports".

7. The choice of metric depends to a great extent on the intended application. The IPCC states that "the most appropriate metric and time horizon will depend on which aspects of climate change are considered most important to a particular application. No single metric can accurately compare all consequences of different emissions, and all have limitations and uncertainties"².

8. The IPCC further states that "the GWP is not directly related to a temperature limit such as the 2°C target" whereas "end-point metrics like the GTP may be more suitable for this purpose" (IPCC WG1 AR5; Chapter 8.7.1.6, page 716). The guidance to be developed under this agenda item must recognize this, adopting the GTP as one of the common metrics for accounting for Parties' NDCs.

9. The obligations of any legally binding agreement must be seen in the context of the goals of such agreement. As such, and given that the ultimate purpose of accounting for emissions and removals is to assess the global effort towards the temperature goal as stated in Article 2.1.a, it is the firm understanding of Brazil that the GTP metric is the most consistent with contributions to hold the increase in global average temperature as set out in Article 2 of Paris Agreement.

10. "Common metrics" certainly does not mean necessarily one single metric. Taking into account the variety of NDCs, the guidance to account for Parties' NDCs should allow Parties to utilize the most appropriate metric to their circumstances, as long as it meets the condition of being both assessed by the IPCC and adopted by the CMA. It follows that the guidance should require Parties to inform which metric is being used in its NDC, from which IPCC Assessment Report the values refer to, as well as require Parties to use values from the same Assessment Report.

11. In order to ensure transparency, accuracy, completeness, comparability and consistency, all Parties should provide in its national inventory estimates of emissions and removals on a gas-by-gas basis and in units of mass, regardless of the metric adopted. This would facilitate the aggregation of data necessary to assess the collective progress towards achieving the long-term temperature goal as set out in Article 2 of Paris Agreement.

¹ See Myhre, G., D. Shindell, F.-M. Bréon, W. Collins, J. Fuglestad, J. Huang, D. Koch, J.-F. Lamarque, D. Lee, B. Mendoza, T. Nakajima, A. Robock, G. Stephens, T. Takemura and H. Zhang, 2013: **Anthropogenic and Natural Radiative Forcing**. In: Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change [Stocker, T.F., D. Qin, G.-K. Plattner, M. Tignor, S.K. Allen, J. Boschung, A. Nauels, Y. Xia, V. Bex and P.M. Midgley (eds.)]. Cambridge University Press, Cambridge, United Kingdom and New York, NY, USA. **pp. 710-720**.

See also Stocker, T.F., D. Qin, G.-K. Plattner, L.V. Alexander, S.K. Allen, N.L. Bindoff, F.-M. Bréon, J.A. Church, U. Cubasch, S. Emori, P. Forster, P. Friedlingstein, N. Gillett, J.M. Gregory, D.L. Hartmann, E. Jansen, B. Kirtman, R. Knutti, K. Krishna Kumar, P. Lemke, J. Marotzke, V. Masson-Delmotte, G.A. Meehl, I.I. Mokhov, S. Piao, V. Ramaswamy, D. Randall, M. Rhein, M. Rojas, C. Sabine, D. Shindell, L.D. Talley, D.G. Vaughan and S.-P. Xie, 2013: **Technical Summary**. In: Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change. Op.cit. **pp. 58-59**.

² IPCC, 2013: **Summary for Policymakers, D.2 p.15**. In: Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change. Op.cit.

Paper no. 2: Canada

[English and French]

Canada's Submission on APA Item 3

Features, up-front information & accounting for Nationally Determined Contributions

Canada is pleased to present its views on further guidance in relation to the mitigation section of decision 1/CP.21 with respect to features, up-front information and accounting for nationally determined contributions (NDCs).

The purpose of an NDC is to communicate each Party's contribution to achieving the long-term temperature goal set out in Article 2 of the Paris Agreement.¹ The communication of successive NDCs with progressively enhanced mitigation efforts is a central component of the Agreement's ambition cycle, which drives collective global action in reducing greenhouse gas (GHG) emissions to mitigate climate change.² For the ambition cycle to be effective, NDC submissions must provide sufficient clarity, transparency and understanding to support the following activities:

- **Mobilizing efforts:** Communicate a clear and credible policy direction to key actors (domestic and international) that will help implement and finance mitigation-related policies and programs.
- **Tracking progress:** Provide nationally determined benchmarks for each Party to use in accounting and reporting for their actions under the Agreement.
- **Aggregation:** Provide input into synthesis reports that measure the aggregate global ambition, which will inform the Global Stocktake and, in turn, subsequent NDCs.
- **Sharing best practices:** Facilitate the sharing of nationally determined approaches to mitigation, allowing Parties with similar national circumstances to learn from one another.

Guidance for NDCs must take into account the diversity of Parties' NDCs, circumstances and capacities, in particular the special circumstances of the least developed countries and small-island developing states. While recognizing this diversity, Canada proposes the following guidance:

A) Features of NDCs

To inform the activities above, the mitigation section of each Party's NDC should include, at a minimum: (1) the contribution that it intends to achieve, (2) the relevant timeframe, and (3) if appropriate, any associated conditions. These three elements should be clearly identified and delineated from any additional information that the Party communicates in its NDC submission.

Under Article 4 of the Paris Agreement, all NDCs must reflect a Party's highest possible ambition and become progressively more ambitious with each subsequent NDC. Parties should make contributions that are fair, comprehensive, quantifiable and aggregable, while also striving to improve in these qualities with each subsequent NDC.

Every contribution is determined nationally. The guidance should not impede Parties in communicating NDCs that properly reflect their national circumstances. At the same time, all Parties should strive to express at least a component of their NDCs in comparable emission units to facilitate aggregation, such as tonnes of carbon dioxide equivalent (tCO₂eq) as reported in national GHG inventories.

¹ Paris Agreement, Article 4, para. 1–3.

² Article 4, paras 3–4, 9.

Canada is pleased that Parties agreed on paragraphs 23–24 of decision 1/CP.21 to establish common timeframes beginning in 2025, consistent with Article 4.10 of the Paris Agreement. These common timeframes will further facilitate the aggregation of NDCs in synthesis reports.

While all Parties should strive to make unconditional contributions, some may choose to communicate both unconditional and conditional NDCs depending on their respective capabilities and special circumstances. In doing so, Parties should itemize their conditional and unconditional contributions and clearly specify the conditions required, where applicable, to realize each conditional item. Requests for support associated with conditional actions should be measurable and verifiable.

B) Upfront information for clarity, transparency and understanding

The Paris Agreement requires Parties to communicate the up-front information (UFI) necessary for clarity, transparency and understanding of their NDCs. This information helps a Party demonstrate that its NDC is fair, comprehensive and reflecting its highest possible ambition. In addition, UFI enables Parties to send a clear signal that mobilizes actors and stakeholders involved in converting NDCs into implementing policies and measures. Finally, quantifiable UFI is required to accurately measure the aggregate global ambition and to help each Party account for, report on, and track progress made over the course of its NDC timeframe.

In determining what UFI is required in an NDC submission, Parties should consider existing guidance adopted by the UNFCCC³⁴ while also seeking to fill the information gaps identified in the 2016 *Synthesis Report on the Aggregate Effect of INDCs*.⁵⁶ Although the extent of required UFI may depend in part on the type of contribution and its applicable reference points or baselines, all Parties should provide as much relevant and quantifiable information as possible in their NDC submissions. To that end, Canada supports the following key improvements to the UFI guidance:

1. Additional quantifiable UFI on reference points, baselines and emissions intensity goals UFI is particularly important when Parties use reference points, baselines or intensity goals in their NDCs (e.g. “below”, “relative to”, “per unit of,” etcetera).⁶ However, most INDC submissions communicated to date contain insufficient information to facilitate clarity, transparency and understanding of the applicable reference points, baselines and/or intensities. Additional information needed would include, *inter alia*, quantifiable data on base-year emissions, projected ‘business-as-usual’ (BAU) emissions, and Gross Domestic Product or population projections whenever these are referenced in a Party’s NDC. To facilitate aggregation, Parties should also include estimates of their intended target-year emissions goals in aggregable units such as tonnes of carbon dioxide equivalent (tCO₂eq).

2. Additional UFI on assumptions, approaches and methodologies

Parties should provide transparent information when communicating the assumptions, approaches and methodologies used to derive and account for their NDCs. Required UFI to this effect would include:

- Assumptions and approaches used to generate reference points, baselines and intensities, e.g. GDP/population growth rates, energy price forecasts, emissions factors, etc.;
- Global warming potentials (GWP) used to convert emissions of each gas into tCO₂eq and/or gas-by-gas emissions;
- Approach that will be used to account for internationally transferred mitigation outcomes (ITMOs);
- Description of how emissions and removals from the land sector will be accounted, including any treatment of the impacts of natural disturbances and the treatment of harvested wood products.

³ Article 4, para. 8

⁴ 1/CP.20, para. 13 and 1/CP.21, para. 27.

⁵ The report identifies, *inter alia*, missing information on metrics, GWP values, gas-by-gas emissions, BAU scenarios, land sector accounting, target-year conditions and the use of ITMOs. See FCCC/CP/2016/2, paras. 106115. 6

⁶ 1/CP.21, para. 27

3. Consistency in use of terminology, definitions and methods

In communicating UFI, Parties should strive to use terminology, definitions and methods that are consistent with most recent methods and guidance established by the IPCC and adopted by the UNFCCC. In addition, for example:

- Parties that are unable to include all emissions sources, activities and greenhouse gases in their NDCs should identify which source categories and gases are included and provide an explanation for any excluded categories and gases.
- Parties using BAU baselines should specify whether these include “no measures” or “existing measures” – consistent with the current UNFCCC reporting guidelines for projections – and strive include all existing measures in their BAU baselines.

4. UFI on planning processes and, where available, implementing strategies

NDC submissions should contain UFI about strategies for planning and/or implementing NDCs (e.g. converting NDCs into policies and measures), recognising that mitigation plans will continue to evolve as Parties make progress toward their targets. This information serves to mobilize key actors and sources of finance as well as to share best practices in NDC planning and implementation between Parties with similar national circumstances. UFI on strategies should include, for example: consultation and engagement processes, policies, incentives, laws and regulations, and responsible governance bodies.

C. Accounting for NDCs

The Paris Agreement requires Parties to account for their NDCs, i.e. to count emissions and removals corresponding to their nationally determined contributions.⁷ In this respect, “accounting for NDCs” should be understood as the activities that each Party undertakes continuously to (1) track its own progress toward its mitigation goals, and (2) to ensure that information is available when needed to report under the transparency framework and facilitate subsequent technical expert reviews.⁸

To count progress towards achieving the mitigation goals of their NDCs, Parties should use the following information, relative to their NDCs:

- **National GHG inventories:** Quantity and net change in emissions/removals of each GHG;
- **ITMOs:** Exchange of mitigation outcomes transferred to, or obtained from, another party, and to be used towards achieving NDCs; and,
- **Land sector:** Quantified information on anthropogenic emissions and removals accounted from the land sector.

In accounting for their NDCs, Parties should uphold the principles below. In addition, Parties should periodically review and revise the accounting guidance as needed to ensure that accounting practices for NDCs continue to uphold the objectives set out in Article 4.13.

1. Methodological consistency

Each Party should use the same assumptions in accounting for its NDC as it does to derive its contribution and any associated reference point(s), baselines or intensities. If a Party wishes to make improvements to its accounting approach during the NDC’s timeframe, it must apply any recalculations to the entire timeframe as well as to the reference point(s), baselines or intensities if applicable. Changes to accounting approaches should not be used to make substantive *ex post facto* modifications to the level of ambition in a Party’s NDC.

⁷ Paris Agreement, Article 4, Section 13.

⁸ Paris Agreement, Article 13, Section 11.

2. Data quality and record keeping

Parties should ensure that necessary national arrangements are in place to track mitigation progress and strive to progressively improve reporting and accounting over time. Parties should also maintain records of source data and methodologies used in order to allow improvements or recalculations to be applied as needed.

3. Land sector accounting practices

Parties should account for anthropogenic emissions and removals in the land sector consistent with paragraph 31 of decision 1/CP.21, and while taking into account existing methods and guidance as agreed under the Convention.⁹

4. Internationally transferred mitigation outcomes (ITMOs)

Parties should consider this matter in conjunction with guidance being developed under the 45th session of the Subsidiary Body for Scientific and Technological Advice, agenda items 12 (a) – (b).

Canada looks forward to engaging with other Parties on these and other ideas in order to develop and maintain robust guidance on features, UFI and accounting for NDCs.

⁹ Paris Agreement, Article 4, Section 13.

Soumission du Canada à propos du point 3 de l'APA

Caractéristiques, informations préalables & comptabilisation des contributions déterminées au niveau national

Le Canada est heureux de présenter son point de vue sur des directives supplémentaires concernant la section Atténuation de la décision 1/CP.21 relative aux caractéristiques, aux informations préalables et à la comptabilisation des Contributions déterminées au niveau national (CDN).

Une CDN a pour but de communiquer la contribution de chacune des Parties en vue d'atteindre l'objectif de température à long terme énoncé à l'Article 2 de l'Accord de Paris¹. La communication de CDN successives avec des efforts d'atténuation progressivement plus élevés est une composante centrale du cycle d'ambition de l'Accord qui stimule l'action collective mondiale pour la réduction des émissions de gaz à effet de serre (GES) afin d'atténuer les changements climatiques². Pour que le cycle d'ambition soit efficace, les soumissions de CDN doivent apporter suffisamment de clarté, de transparence et de compréhension pour soutenir les activités suivantes :

- **Mobilisation des efforts** : communiquer une orientation politique claire et crédible aux acteurs clés (nationaux et internationaux) qui aideront à mettre en œuvre et à financer des politiques et des programmes en rapport avec l'atténuation.
- **Suivi des progrès** : fournir des repères déterminés au niveau national que chacune des Parties utilisera pour la comptabilisation et la notification relative à leurs actions dans le cadre de l'Accord.
- **Agrégation** : fournir des données pour les rapports de synthèse qui mesurent l'ambition mondiale de manière agrégée et qui éclaireront le Bilan mondial et, en retour, les CDN suivantes.
- **Partage des pratiques exemplaires** : faciliter le partage des approches déterminées au niveau national en matière d'atténuation, permettant aux Parties rencontrant des conditions nationales similaires d'apprendre l'une de l'autre.

Les directives concernant les CDN doivent prendre en compte la diversité des CDN des Parties, leurs situations et leurs capacités, en particulier les situations rencontrées dans les pays les moins avancés et les petits États insulaires en développement. Tout en reconnaissant cette diversité, le Canada propose les directives suivantes :

A) Caractéristiques des CDN

Pour informer des activités susmentionnées, la section Atténuation de la CDN de chacune des Parties devrait inclure au minimum les points suivants : (1) la contribution qu'elle a l'intention de réaliser, (2) le calendrier pertinent, et (3) le cas échéant, les conditions associées. Ces trois éléments doivent être clairement définis et délimités par rapport à toute information supplémentaire communiquée par la Partie dans sa soumission de CDN.

Conformément à l'Article 4 de l'Accord de Paris, toutes les CDN doivent correspondre au niveau d'ambition le plus élevé possible d'une Partie et représenter une progression par rapport à la CDN antérieure. Les Parties doivent présenter des contributions qui sont équitables, complètes, quantifiables et pouvant être agrégées, tout en s'efforçant également d'améliorer ces qualités dans chaque CDN successive.

Chaque contribution est définie au niveau national. Les directives ne devraient pas empêcher les Parties de communiquer des CDN qui tiennent compte adéquatement de leurs situations nationales. En même temps, toutes les Parties devraient s'efforcer d'exprimer au moins une composante de leurs CDN dans des unités d'émission comparables

¹ Accord de Paris, Article 4, para. 1–3.

² Article 4, para. 3–4, 9.

afin de faciliter l'agrégation, par exemple des tonnes équivalent dioxyde de carbone (tCO₂eq) comme indiqué dans les inventaires nationaux de GES.

Le Canada se réjouit que les Parties se soient entendues sur les paragraphes 23 et 24 de la décision 1/CP.21 pour établir des calendriers communs à partir de 2025, conformément à l'Article 4.10 de l'Accord de Paris. Ces calendriers communs faciliteront encore l'agrégation des CDN dans les rapports de synthèse.

Alors que toutes les Parties devraient s'efforcer de réaliser des contributions inconditionnelles, certaines choisiront de communiquer des CDN inconditionnelles et conditionnelles selon leurs capacités et situations particulières respectives. Dans ce cas, les Parties devraient détailler leurs contributions conditionnelles et inconditionnelles et indiquer clairement les conditions requises, le cas échéant, pour réaliser chaque point conditionnel. Les demandes d'appui associées aux actions conditionnelles doivent être mesurables et vérifiables.

B) Informations préalables pour la clarté, la transparence et la compréhension

L'Accord de Paris requiert que les Parties communiquent les informations préalables nécessaires à la clarté, la transparence et la compréhension de leurs CDN³. Ces informations permettent à une Partie de démontrer qu'une CDN est équitable et complète et qu'elle est le reflet de son ambition la plus élevée possible. En outre, ces informations préalables permettent aux Parties d'envoyer un signal clair qui mobilise les acteurs et les intervenants impliqués dans la mise en œuvre des CDN par des politiques et des mesures. Enfin, des informations préalables quantifiables sont requises pour mesurer avec précision l'ambition mondiale agrégée et pour aider chaque Partie à comptabiliser, notifier et suivre les progrès réalisés pendant toute la durée du calendrier de sa CDN.

Pour déterminer les informations préalables nécessaires dans une soumission de CDN, les Parties devraient tenir compte des directives existantes adoptées par la CCNUCC⁴ tout en cherchant à pallier les lacunes en matière d'information identifiées dans le *Rapport de synthèse sur l'effet global des contributions prévues déterminées au niveau national* de 2016⁵. Bien que l'étendue des informations préalables requises dépende en partie du type de contribution et de ses points de repère ou niveaux de référence applicables, toutes les Parties devraient fournir autant d'informations pertinentes et quantifiables que possible dans leurs soumissions de CDN. Pour ce faire, le Canada soutient les améliorations clés suivantes dans les directives portant sur ces informations préalables :

1. Informations supplémentaires préalables et quantifiées sur les points de repère, les niveaux de référence et les objectifs relatifs à l'intensité des émissions

Les informations préalables sont particulièrement importantes lorsque les Parties utilisent des points de repère, des niveaux de référence ou des objectifs d'intensité dans leurs CDN (par ex., « par rapport à » ou « par unité de », etc.)⁶. Cependant, la plupart des soumissions de CPDN communiquées à ce jour contiennent des informations insuffisantes pour favoriser la clarté, la transparence et la compréhension des points de repère, des niveaux de référence et/ou des intensités applicables. Les informations supplémentaires requises comprendraient notamment des données quantifiables sur les émissions pendant l'année de référence, des émissions projetées selon un scénario de statu quo et des projections du produit intérieur brut (PIB) ou de la population chaque fois qu'elles sont référencées dans la contribution d'une Partie. Afin de faciliter l'agrégation, les Parties devraient également inclure des estimations de leurs objectifs d'émissions prévus pour l'année cible en unités pouvant être agrégées, comme des tonnes équivalent dioxyde de carbone (tCO₂eq).

³ Article 4, para. 8

⁴ /CP.20, para. 13 et 1/CP.21, para. 27.

⁵ Le rapport fait état, notamment, des lacunes en matière d'informations relatives aux unités de mesure, aux valeurs du potentiel de réchauffement planétaire, aux émissions gaz par gaz, aux scénarios de statu quo des émissions, à la comptabilisation dans le secteur des terres, aux conditions de l'année cible et à l'utilisation des résultats d'atténuation transférés au niveau international. Voir FCCC/CP/2016/2, para. 106 à 115.

⁶ 1/CP.20, para. 27

2. Informations préalables supplémentaires relatives aux suppositions, approches et méthodologies

Les Parties devraient fournir des informations transparentes concernant les suppositions, les approches et les méthodologies employées dans la formulation et le rendement de compte de leurs CDN. Les informations préalables requises dans ce cas incluraient :

- Les suppositions et les approches employées pour formuler des points de repère, des niveaux de référence et des intensités, par ex., taux de croissance de la population et du PIB, prévisions des prix de l'énergie, facteurs d'émission, etc.;
- Les potentiels de réchauffement planétaire utilisés pour convertir les émissions de chaque gaz en tCO₂eq et/ou en émissions gaz par gaz;
- L'approche qui sera utilisée pour rendre compte des résultats d'atténuation transférés au niveau international;
- La description du mode de comptabilisation des émissions et des absorptions dans le secteur des terres, notamment le traitement des répercussions liées aux perturbations naturelles et le traitement des produits ligneux récoltés.

3. Cohérence dans l'utilisation de la terminologie, des définitions et des méthodes

Pour la communication des informations préalables, les Parties devraient s'efforcer d'utiliser la terminologie, les définitions et les méthodes cohérentes avec les méthodes et les directives les plus récentes établies par le GIEC et adoptées par la CCNUCC. En plus, par exemple :

- Les Parties dans l'impossibilité d'inclure toutes les sources d'émissions, les activités et les GES dans leurs contributions devraient préciser quelles catégories de source et quels gaz sont inclus et fournir une explication pour toutes les catégories et gaz exclus.
- Les Parties utilisant des scénarios de statu quo des émissions devraient spécifier s'ils ne supposent « aucune mesure » ou des « mesures existantes », conformément aux directives actuelles concernant les rapports de la CCNUCC pour les projections, et s'efforcer d'inclure toutes les mesures existantes dans leurs scénarios de statu quo.

4. Informations préalables sur les processus de planification, et si disponibles, les stratégies de mise en œuvre

Les soumissions de CDN devraient contenir les informations préalables sur les stratégies de planification et/ou de mise en œuvre des contributions (par ex. opérationnalisation des contributions en politiques et mesures), reconnaissant que les plans d'atténuation continueront à évoluer à mesure que les Parties progressent vers leurs objectifs. Ces informations servent à mobiliser les acteurs clés et les sources de financement, ainsi qu'à partager les pratiques exemplaires dans la planification et la mise en œuvre des contributions entre les Parties rencontrant des conditions nationales similaires. Les informations préalables sur les stratégies devraient inclure, par exemple : des processus de consultation et de sensibilisation, des politiques, des incitatifs, des lois et des règlements et les instances de gouvernance responsables.

C. Comptabilisations pour les CDN

L'Accord de Paris exige aux Parties de rendre compte de leurs contributions, c.-à-d. de compter les émissions et les absorptions correspondant à leurs CDN⁷. Dans ce contexte, la « comptabilisation pour les CDN » devrait être comprise comme les activités que chaque Partie entreprend en continu pour (1) suivre ses propres progrès vers ses objectifs d'atténuation, et (2) s'assurer que les informations sont disponibles lorsque nécessaires pour la notification dans le cadre de transparence et pour faciliter les examens techniques par les experts⁸.

Pour suivre leur progrès vers l'atteinte des objectifs d'atténuation de leurs CDN, les Parties devraient utiliser les informations suivantes, en unités de tCO₂eq si possible, relatives à leurs CDN :

⁷ Accord de Paris, Article 4, section 13.

⁸ Accord de Paris, Article 13, section 11.

- **Inventaires nationaux de GES** : quantité et changement net en émissions/absorptions de chaque GES;
- **Résultats d'atténuation transférés au niveau international** : échanges de résultats d'atténuation transférés à une autre Partie, ou obtenus d'une autre Partie, et pour la mise en œuvre des CDN;
- **Secteur des terres** : informations quantifiées relatives aux émissions et absorptions anthropiques comptabilisées dans le secteur des terres.

Dans la comptabilisation de leurs CDN, les Parties devraient respecter les principes ci-dessous. En outre, les Parties devraient examiner et réviser régulièrement les directives de comptabilisation pour garantir que leurs pratiques de comptabilisation continuent de confirmer les objectifs énoncés à l'Article 4.13.

1. Cohérence méthodologique

Chaque Partie devrait employer les mêmes suppositions dans la comptabilisation de ses CDN, comme elle le fait pour formuler sa contribution et tous les points de repère, niveaux de référence ou intensités associés. Si une Partie souhaite apporter des améliorations à son approche de comptabilisation au cours du calendrier de sa CDN, elle doit appliquer les nouveaux calculs à la totalité du calendrier, ainsi qu'aux points de repère, niveaux de référence ou intensités, le cas échéant. Les changements apportés aux approches de comptabilisation ne devraient pas être utilisés pour effectuer *ex post facto* des modifications de fond au niveau d'ambition de la CDN d'une Partie.

2. Qualité des données et tenue des dossiers

Les Parties devraient s'assurer de mettre en place les arrangements nationaux nécessaires pour suivre leur progrès en matière d'atténuation, tout en s'efforçant d'améliorer progressivement la notification et la comptabilisation. Les Parties devraient également conserver leurs données sources et tenir un dossier de leurs méthodologies afin de permettre que des améliorations ou de nouveaux calculs soient appliqués si nécessaires.

3. Pratiques de comptabilisation du secteur des terres

Les Parties devraient rendre compte des émissions anthropiques et les absorptions dans le secteur des terres conformément au paragraphe 31 de la décision 1/CP.21, tout en tenant compte des méthodes et de l'orientation existantes telles que convenues dans le cadre de la Convention⁹.

4. Résultats d'atténuation transférés au niveau international

Les Parties devraient examiner cette question parallèlement au processus d'élaboration de directives à l'ordre du jour de la 45e séance de l'Organe subsidiaire de conseil scientifique et technologique, aux points 12 (a) et (b).

Le Canada se réjouit d'échanger sur ces idées et d'autres avec toutes les Parties de la Convention afin d'élaborer et de maintenir une orientation solide sur les caractéristiques, les informations préalables et la comptabilisation pour les Contributions déterminées au niveau national.

⁹ Accord de Paris, Article 4, section 13.

Paper no. 3: Chile

Submission on the relevance of the ocean in the global response to climate change

Chile has the honour to submit its considerations in response to the call for submissions included in document FCCC/APA/2016/L.3, with a particular view of the role of the ocean in the climate action that Parties can undertake as part of their Nationally Determined Contributions.

Preliminary considerations

The ocean is a carbon sink that captures 25% of the anthropogenic CO₂ emitted to the atmosphere and absorbs more than 90% of the extra heat generated by global warming.

Nevertheless, these processes come at a considerable cost. The IPCC in its Fifth Assessment Report has indicated that the ocean, due to its natural role as sink and climate regulator, is already suffering serious changes such as warming, acidification, de-oxygenation, and sea-level rise. Not only these changes affect marine ecosystems, but also they have severe consequences for the services they provide, ultimately threatening livelihoods, economic sectors and food security, undermining the very objectives of the Convention and the Paris Agreement.

The ocean system should be integrated in the narrative for long-term mitigation action. A better understanding of the effects of climate change in the ocean would therefore be a significant tool to encourage Parties in enhancing their climate ambition.

The Ocean is explicitly recognized by the Convention in its paragraph 4.1d, which indicates that all Parties, taking into account their common but differentiated responsibilities and their specific national and regional development priorities, objectives and circumstances, shall:

Art. 4.1 d) "Promote sustainable management, and promote and cooperate in the conservation and enhancement, as appropriate, of sinks and reservoirs of all greenhouse gases not controlled by the Montreal Protocol, including biomass, forests and oceans as well as other terrestrial, coastal and marine ecosystems"

The importance of this provision has been also highlighted in the Paris Agreement, that has been referenced in article 5.1, related to the conservation and enhancement of carbon sinks and reservoirs. Furthermore, the Paris Agreement makes an explicit indication in its Preamble of the "importance of ensuring the integrity of all ecosystems, including oceans", creating a very solid conceptual framework to strengthen the presence of the ocean in its implementation.

While this obligation of "conserving and enhancing" the ocean is established in the Convention itself, there is a clear deficit in the proper implementation of this provision.

The ocean under the NDCs

Chile is convinced that, in order to successfully implement the Paris Agreement in a manner that ensures long-term climate action, Parties should consider including the ocean in their Nationally Determined Contributions, both under adaptation and/or mitigation angles.

a) *Mitigation*. The inclusion of the ocean in NDCs suggested in this submission has the objective of contributing to its conservation through Parties' national climate policies and international cooperation.

Bearing this in mind, it is important to underline that the central strategy to conserve the ocean from acidification and warming needs to be based in far-reaching, ambitious mitigation action, considering that the main cause of acidification and other damaging processes is the CO₂ absorption that occurs naturally.

It is therefore important that wrong incentives are avoided. In more concrete terms, integrating the ocean in NDCs cannot result in crediting Parties for the chemical absorption of CO₂ that takes place in their jurisdictional waters.

For the same reason, the ocean should not be subject to international transfers of mitigation outcomes under article 6 of the Paris Agreement, unless invoking article 6.8, which refers to international collaboration and non-market mechanisms.

One exception to this non-crediting rule could be coastal ecosystems that capture CO₂ as the result of biological processes, as opposed to the chemical process that occurs in open waters that contributes to acidification. This is relevant for mangroves, kelp forests and other ecosystems that have relevant potential for capturing greenhouse gases.

b) *Adaptation*. On the other hand, many Parties have included an adaptation component in their INDCs, and a number of them have given special consideration to ocean-related socio-economic impacts. This could also be particularly useful for Parties' adaptation communications as expressed in Article 7.10 of the Paris Agreement, that can also be part of NDCs.

In many cases further research is needed in order to define efficient adaptation policies to preserve some marine ecosystems and the services they provide. At the same time, in some activities, like fisheries, there is already a considerable amount of evidence to back immediate and focused action. In this regard, as a starting point, Parties could consider climate change impacts on their fisheries sector and its corresponding adaptation measures, including as a component of their NDCs.

Additional considerations:

As expressed before, there is a significant gap in research to understand the role of marine ecosystems in carbon sequestration, and the potential mitigation and adaptation co-benefits that may arise from conservation measures such as Marine Protected Areas (MPAs).

In this regard, we look forward to the upcoming IPCC Special Report on Climate Change, Oceans and Cryosphere, which will provide valuable insights on this topic, and should serve the purpose of informing Parties on how to better protect their coastal marine ecosystems.

It is important to indicate that the current shortages of scientific knowledge must not be a deterrent for action, especially considering the precautionary principle that has been enshrined in Article 3.3 of the Convention.

In their nature, NDCs are applicable within the waters of national jurisdiction of sovereign states Parties to the Convention. However, given the dynamic processes occurring in open waters, through sea currents and other interactions, it is very relevant that the ocean beyond national jurisdiction is also monitored and preserved, which is a matter that all Parties could undertake under cooperative actions in the light of the global response to climate change.

Conclusions

Chile is of the view that the most effective way to address the gap of implementation of Art. 4.1d of the Convention and related provisions in the Paris Agreement is that Parties include the ocean in their NDCs, as an integral part of their climate policies.

In this regard, it would be very beneficial that Parties have the possibility to discuss both its mitigation and adaptation aspects, and share their views and experiences in a formal and collaborative manner.

The inclusion of ocean-related topics in Parties' NDCs should lead, in Chile's view, to an open debate under the Subsidiary Bodies of the Convention that would eventually provide Parties with specific guidance in this topic, in the context of their efforts to implement the Paris Agreement.

Paper no. 4: China

**China's Submission on Further Guidance for the Nationally Determined Contributions
under the Paris Agreement**

1. In accordance with paragraph 22(a) of the conclusion of the Ad Hoc Working Group on the Paris Agreement on the first part of its first session (FCCC/APA/2016/2), China would like to submit the following views on further guidance for the nationally determined contributions (NDCs) under the Paris Agreement:

I. Further Guidance on Features of the NDCs

2. The NDCs should be in full accordance with the principles and provisions of the Convention and the relevant provisions of the Paris Agreement, in particular Article 3, 4.4, 4.5, 9, 10 and 11, reflecting common but differentiated responsibilities between developed and developing country Parties.

3. Nationally determined is the most crucial feature of the NDCs. The purpose of the further guidance on features is not to alter the nationally determined nature of Parties' contributions or dictate Parties' preparation, communication and implementation of NDCs.

4. The scope of the NDCs has been defined in Article 3 of the Paris Agreement, which should include mitigation, adaptation and means of implementation. The NDCs should not be mitigation only or mitigation centric.

II. Further Guidance for the Information of the NDCs

A. Further Guidance for the Information of the NDCs for all Parties

5. The Information of the NDCs should be in accordance with Article 12 of the Convention and

Article 3, 4.4, 4.5, 4.8 and 9.5 of the Paris Agreement as well as relevant paragraphs of the decisions adopted by the previous COPs, including paragraph 14 of decision 1/CP.20 and paragraph 27, 28 and 55 of decision 1/CP.21.

6. The purpose of the information is to enhance the clarity, transparency and understanding of Parties' NDCs. The further guidance for the information should be consistent with the nationally determined nature of Parties' contributions, without introducing common format or undue burden on Parties.

7. The scope of information should be consistent with the scope of NDCs, covering mitigation, adaptation and means of implementation. The specific content of the information to be provided should be based on the different scope, type and content of the NDCs by developed and developing country Parties.

B. Further Guidance for the Information of the NDCs for Developed Country Parties

8. Developed country Parties shall provide all information related to their contributions on emission reduction listed in paragraph 14 of decision 1/CP.20 and paragraph 27 of decision 1/CP.21.

9. In accordance with Article 9.5 of the Paris Agreement and paragraph 55 of decision 1/CP.21, developed country Parties shall also provide quantitative and qualitative information of their NDCs on providing and mobilizing finance, technology development and transfer and capacity-building support to developing country Parties, including in particular relevant targets, roadmaps and policies.

10. Information on provision of support should be identified through the process to be initiated at COP-22, as referred to in paragraph 55 of decision 1/CP.21. Such process should be further placed under the APA through a mandate by the COP.

C. Further Guidance for the Information of the NDCs for Developing Country Parties

11. Paragraph 14 of decision 1/CP.20 is a list for developing country Parties' reference when communicating their NDCs and providing the information. Specific information of developing country Parties' NDCs should take into account their diversified climate actions, different national circumstances and capacities and support received.
12. Developing country Parties are encouraged to provide information on the costs of their mitigation actions, needs for adaptation actions, barriers on implementing their NDCs and needs on finance, technology and capacity-building support.
13. They are also encouraged to, at any time, on a voluntary basis, provide additional information necessary for further clarity, transparency and understanding of their NDCs.

III. Guidance for Accounting for the NDCs

14. Accounting is important to enhance the transparency of the NDCs and their implementation. The guidance for accounting should be in accordance with the principles and provisions of the Convention and on the basis of the existing arrangements under the Convention and the Kyoto Protocol, covering both actions and support.
15. Article 4.13 and 4.14 of the Paris Agreement and paragraph 31 and 32 of decision 1/CP.21 define the basic guidance for accounting, including promoting environment integrity, transparency, accuracy, completeness, comparability and consistency and ensuring the avoidance of double counting.
16. The guidance for accounting should be consistent with the nationally determined nature of Parties' contributions. The purpose of elaborating guidance for accounting is to develop general and technical guidance for Parties' reference when they are preparing, communicating and implementing their NDCs, with a view to facilitating the transparency and understanding, rather than to impose detailed common accounting rules or transmit Parties' NDCs into a unified form of absolute emission amount.

17. The guidance for accounting should take into consideration the different content of NDCs by developed and developing country Parties and accommodate various types of the NDCs.
 18. Developed country Parties should take the lead in applying the guidance for accounting, in particular avoiding double counting in reducing emissions and providing finance. In accounting for their mitigation component of NDCs, the key issue is to figure out the relation between the emission reduction target and their domestic emissions, carbon sinks and international transferred mitigation outcomes.
 19. Flexibility should be provided to developing country Parties when they are applying the guidance. Developing country Parties should be allowed to choose, in a nationally determined manner, the sectors and gases covered in their NDCs and specific methodologies on accounting, in line with the content of their NDCs and in light of their national circumstances and capacities.
 20. Coordination and synergy should be ensured and strengthened between the work on accounting and other work on transparency issues and international transferred mitigation outcomes, as well as the work on methodologies for the GHG inventories and common metrics under the IPCC.
- China will further provide its views on the NDCs and any related issues in due course and is willing to work constructively with all other Parties to move the APA process forward.

Paper no. 5: Congo on behalf of the Central African Forests Commission*

SOUMISSION APA – BASSIN DU CONGO

L'APA a invité les Parties à soumettre, au plus tard le 30 Septembre 2016, leurs vues sur les points précis de son ordre du jour.

Les pays membres de la COMIFAC (République du Burundi, République du Gabon, République du Cameroun, République du Congo, République de Guinée Equatoriale, République Centrafricaine, République Démocratique du Congo, République Démocratique de Sao Tomé et Principe, République du Tchad et République du Rwanda) qui abritent le deuxième massif forestier tropical du monde, remercient les coprésidents de l'APA pour la démarche d'ouverture et de transparence qui augure du climat de confiance qui devra animer les travaux sous ce nouvel organe de la Convention.

Ces pays témoignent, par la présente, leur volonté de collaborer avec les co-présidents pour accompagner l'entrée en vigueur et la mise en œuvre de l'Accord de Paris.

Ils rappellent par ailleurs le principe de responsabilité commune mais différenciée dans le cadre de l'effort global de réduction/stabilisation de la concentration des gaz à effet de serre dans l'atmosphère, sans préjudice à l'article 3, paragraphe 2 de la Convention.

Les vues ci-après sont exprimées:

Point 3, "Des indications supplémentaires par rapport à la section d'atténuation de la décision 1 / CP.21 sur:

(A) caractéristiques des contributions déterminées au niveau national, comme indiqué au paragraphe 26;

1. Il convient de:
 - a. Identifier les secteurs d'atténuation à considérer par les CDN;
 - b. rapporter les objectifs sectoriels d'atténuation à considérer par les CDN selon un modèle standard ;
 - c. inviter les pays développés et ceux des économies en transition, à mettre en œuvre leurs CDN en fonction de leurs tendances d'émissions progressives ;
 - d. encourager les pays en développement, y compris les plus vulnérables et ceux qui ont le plus bas ou pas de profil d'émissions (comme ceux du bassin du Congo) à fournir des informations dépendant du soutien technique et financier qu'ils reçoivent;
 - e. s'appuyer sur les cadre juridique et institutionnel existants au niveau des pays;
- d. Intégrer l'aspect Genre, indispensable dans la lutte contre les changements climatiques.

(B) l'information pour faciliter la clarté, la transparence et la compréhension des contributions définies au niveau national

1. Les CDN doivent contenir des actions à entreprendre dans le cadre de l'atteinte de l'objectif ultime de la Convention, notamment l'atténuation et l'adaptation.
2. Ils doivent être basés sur le profil d'émission d'un pays, en tenant compte de la flexibilité pour les pays en développement et particulièrement les pays du bassin du Congo.

* Sections of this submission relating to item 4 of the agenda of the APA are contained in document FCCC/APA/2016/INF.2, sections relating to item 5 in document FCCC/APA/2016/INF.3, and sections relating to item 6 in document FCCC/APA/2016/INF.4.

3. Les Communications Nationales et les BURs méritent d'être utilisées comme le moyen par excellence de rendre compte des progrès dans différents secteurs concernés par une CDN.
4. Les moyens financiers conséquents devraient être mis à la disposition des pays en voie de développement, particulièrement les pays membres de la COMIFAC, afin de leur permettre d'élaborer les communications nationales et les BURs, et de renforcer les capacités.
5. Les secteurs d'émission concernés devront prendre en compte l'année de référence, le niveau de référence et la cible de réduction.
6. Enfin, il convient de développer un guide simplifié, facilitant la compréhension des CDN.

(C) la comptabilisation des Contributions Définies au niveau National, des Parties comme indiqué au paragraphe 31 ";

1. Aux fins de cohérence, il y a lieu de maintenir les règles comptables en vigueur en vertu de la Convention, en s'appuyant sur les lignes directrices et les méthodologies existantes du GIEC.
2. un recours pourra être fait au SBSTA en cas de besoin.

[Translation as submitted]

APA SUBMISSION-CONGO BASIN

The Ad Hoc Working Group on the Paris Agreement (APA) invited Parties to submit their views on specific items on the agenda.

Republic of Congo on representing the views of the member countries of the Central African Forestry Commission COMIFAC (Republic of Burundi, Republic of Gabon, Republic of Equatorial Guinea, Central African Republic, Democratic Republic of Congo, Republic of Congo, Republic of Cameroon, Republic of Sao Tome and Principe, Republic of Chad, and Republic of Rwanda) which constitutes the second largest tropical forest in the world welcome the opportunity. We are happy to present our views on the rules, modalities and procedures of the mechanism of Article 6, paragraph 4 of the Paris Agreement as stated below:

We thank the APA co-chairs for their openness and transparent approach in building a climate of confidence which will lead the work under this new body of the Convention. We therefore express our willingness to work with the co-chairs to accompany the entry into force and implementation of the Paris Agreement.

However, it is important to remind everyone of the principles of common but differentiated responsibility in the context of the overall efforts to reduce and stabilize the concentration of greenhouse gas in the atmosphere without prejudice on Article 3, paragraph 2 of the Convention.

The following views are expressed:

Item 3: Additional guidance in relation to the mitigation section of decision 1 / CP.21 on:

(A) The characteristics of Nationally Determined Contributions as stated in paragraph 26;

1. It suffices to:
 - a. Identify mitigation sectors to be considered by the NDC;
 - b. Submit sectorial objectives to be considered for mitigation by NDC based on recommended standards;
 - c. Invite developed countries and emerging economies to implement their NDC based on their progressive emission trends;
 - d. Encourage developing countries, including the most vulnerable states and those with lower or no emissions (such as countries of the Congo Basin) to provide information depending on the technical and financial support they receive;
 - e. Build on the existing legal and institutional framework at the country level;
 - f. Integrate gender which is indispensable in the fight against climate change.

(B) Information to facilitate clarity, transparency and understanding of the Nationally Determined Contribution

1. NDC must contain actions to be taken in the context of achieving the ultimate objective of the Convention, including mitigation and adaptation.
2. NDC must be based on a country's emission profile, taking into account the flexibility for developing countries, especially the countries of the Congo Basin.
3. National communications and the BURs deserves to be used as the preferred way to report on the progress in the different sectors of the NDC.
4. Substantial financial resources should be made available to developing nations, especially those of the central African forestry commission – COMIFAC, to enable them to prepare national communications and BURs as well as capacity building.
5. The emission sectors concerned should take into account reference year, the reference level and emissions reduction target.

6. Lastly it is important to develop a simplified guide to facilitate the understanding of NDC.

(C) (C)Accounting for National Determined Contribution of Parties as indicated in paragraph 31

1. For the purpose of coherence, it is necessary to maintain the accounting rule under the Convention, building on existing guidelines and methodology of the IPCC
2. An appeal may be filed to SBSTA if need arises.

Paper no. 6: Costa Rica on behalf of the Independent Association for
Latin America and the Caribbean

**SUBMISSION BY COSTA RICA ON BEHALF OF THE AILAC GROUP OF COUNTRIES COMPOSED BY CHILE,
COLOMBIA, COSTA RICA, HONDURAS, GUATEMALA, PANAMA, PARAGUAY AND PERU**

Subject: Item 3 Further guidance in relation to the mitigation section of decision 1/CP.21

Reference: FCCC/APA/2016/L.3

Introductory Remarks

1. AILAC welcomes the opportunity to submit its views on item 3 of the APA agenda in order to focus the work on:
 - (a) Features of nationally determined contributions, as specified in paragraph 26;
 - (b) Information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; and
 - (c) Accounting for Parties' nationally determined contributions, as specified in paragraph 31.
2. For AILAC, the Paris Agreement provides a long-term pathway towards a low emissions and resilient global economy and thus represents a unique milestone in multilateral diplomacy. For this transformation to happen, Nationally Determined Contributions (NDCs) need to be implemented and scaled up in order to ensure holding the increase in the global average temperature to well below 2 °C above pre-industrial levels.
3. AILAC is of the strong view that further work on information to facilitate clarity, transparency and understanding of NDCs and accounting for NDCs, will enhance our capacity to review progress in their implementation, and ultimately, to assess collective progress towards achieving the long-term goals set out by the Paris Agreement. This is of special importance in light of the aggregated effect of currently communicated NDCs that is still far from 2°C scenarios and yet farther from 1.5° C scenarios.
4. In this sense, it is relevant to recall that there is a wide variety of intended Nationally Determined Contributions (iNDCs) that have been presented to this point in time and that include, inter alia¹:
 - i. Economy-wide mitigation targets, with absolute emission reduction targets expressed as an emission reduction below the level in a specified base year,
 - ii. Relative targets for reducing emissions below 'business as usual' (BAU) level, either for the whole economy or for specific sectors,
 - iii. Intensity targets, with reductions in GHG emissions per unit of gross domestic product (GDP) or per capita,
 - iv. Peaking with respect to a specified year or timeframe or level fixed goal,
 - v. Strategies, plans and actions for low GHG emission development,
 - vi. Adaptation actions that could take the form of mitigation benefits,
 - vii. Others.
5. However, there are some areas in which AILAC finds useful to provide further inputs and, in some cases, further guidance, as reflected below.

Features of nationally determined contributions, as specified in paragraph 26

6. AILAC considers that features of NDCs are already reflected in the Paris Agreement and decision 1/CP.21, as described below:
 - i. The nationally determined nature of contributions;
 - ii. That the implementation of domestic mitigation measures is needed to achieve the objectives of such contributions;
 - iii. That Parties shall account for their NDCs;

¹ On the basis of the Synthesis Report on the Aggregate Effect of the Intended Nationally Determined Contributions: an update, FCCC/CP/2016/2 presented by the Secretariat on May 2, 2016.

- iv. That NDCs shall be communicated every 5 years; and
 - v. That support shall be provided to developing country Parties for the implementation of their NDCs.
8. These features cover the necessary characterization of Parties' mitigation contributions and provide a good framework to ensure that NDCs are defined by each Party, in accordance to their national circumstances and in line with the need for increased ambition. Provided that Article 4.10 of the Agreement refers to the consideration of common time frames for NDCs by the Conference of the Parties serving as the Meeting of the Parties of the Agreement (CMA) and taking into account that paragraphs 23 and 24 of Decision 1/CP.21 still would represent a timeframe discrepancy, AILAC considers desirable to harmonise both timeframes from 2030 and to communicate so every five years onwards, as per article 4.9 of the Paris Agreement.

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

9. AILAC is of the opinion that information provided as part of each Party' NDC is critical to understand the ensemble of NDCs and should be comprehensive, in order to facilitate clarity, transparency and understanding. In this sense, up-front information of NDCs is central in order to reduce uncertainties in the assessment of progress towards the achievement of the long-term objectives defined in Article 2 of the Paris Agreement.
10. From the Synthesis report on the *Aggregate effect of the intended nationally determined contributions: an update* elaborated by the secretariat (FCCC/CP/2016/2 Paragraphs 116–191) it is possible to observe that many Parties already included several elements of the information listed in Decision 1/CP.21 Paragraph 272 in their INDCs, namely:
- i. The reference point;
 - ii. Periods of implementation;
 - iii. Scope and coverage; and
 - iv. Methodological approaches.
11. AILAC believes that these elements should become integral components of future NDCs to ensure the proper implementation of article 4 of the Paris Agreement and thus Parties need to continue providing information necessary to further ensure clarity, transparency and understanding.
12. Furthermore, subsequent NDCs should also include:
- i. GWP values applied,
 - ii. Gas by gas emission data and, if possible, emissions projections for each year, including the target year,
 - iii. Expected future values and assumptions of main drivers of national emissions such as GDP and population on the target year,
 - iv. Baseline or/and mitigation scenarios or uncertainty range as a result of a sensitivity analysis, and
 - v. Clarity on approaches to the accounting of all sectors (including clarity on some elements of sectoral baselines calculation, as appropriate).
13. Furthermore, specific types of NDCs should provide the following additional information:
- a. Economy-wide mitigation targets, with absolute emission reduction targets expressed as an emission reduction below the level in a specified base year
 - i. Expected emissions level in target year and expected trajectory towards it.
 - b. Relative targets for reducing emissions below BAU level, either for the whole economy or for specific sectors

² 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; and how the Party considers that its nationally determined contribution is fair and ambitious, in the light of its national circumstances, and how it contributes towards achieving the objective of the Convention as set out in its Article 2.

- i. Description of the BAU baseline, including assumptions and methodologies, employed in constructing the baseline.
 - ii. Expected emissions trajectory with mitigation policies and actions.
 - iii. Whether the baseline scenario is static or dynamic. If it is dynamic, information on conditions or criteria taken into account to recalculate it should be provided.
 - c. Intensity targets, with reductions in GHG emissions per unit of GDP or per capita
 - i. As mentioned in paragraph 13 above, assumptions related to GDP, GHG emissions and population.
 - ii. Expected level of emissions intensity in the target year and expected trajectory towards it.
 - d. Peaking with respect to a specified year or timeframe or level fixed goal
 - i. Expected amount of emissions at peak or target year
 - ii. In the case of a target for peaking emissions, the trajectory and timeframes to peaking and after peaking, when not included in the NDC timeframe.
 - iii. In the case of a fixed level target, expected emissions level in target year and expected trajectory towards it.
 - e. Strategies, plans and actions for low GHG emission development
 - i. Estimation in terms of GHG emissions impact, i.e. expressed in tCO₂e in order to be added up as a result of the implementation of NDCs.
 - ii. Underlying assumptions.
 - iii. Methodologies to measure impact of policy, plan or action
 - f. Adaptation actions that could take the form of mitigation benefits
 - i. Estimation in terms of GHG emissions impact, i.e. expressed in tCO₂e in order to be added up as a result of the implementation of NDCs.
 - ii. Underlying assumptions.
14. Also, in the initial aggregation of iNDCs by the Secretariat, it has been shown that there are significant uncertainties for understanding the collective ambition of NDCs arising from a lack of clarity on conditionality. In this sense, developing Parties should consider defining the unilateral and the conditional components of each NDC, as a tool to indicate ambition scenarios and to signal the national needs that could be addressed through international support, as well as progressively enhancing transparency and reducing uncertainty.
15. For AILAC, emissions projections could be relevant to assess the global progress towards the long-term temperature goal set out in Article 2. Therefore, it could be useful to include projections in future NDCs, when applicable.
16. Likewise, AILAC considers that Parties should provide information related to the extent to which they intend to use – or to provide to other Parties- Internationally Transferred Mitigation Outcomes (ITMOs) or the mechanism to contribute to mitigation of greenhouse gases to achieve their NDCs. This information should be included as part of biennial reports and/or updated NDCs to facilitate understanding parties' mitigation commitments and their implementation progress.
17. In order to facilitate understanding of progress towards achieving the objective described in Article 2 of the Agreement, AILAC considers that Parties may also include information on their long-term low greenhouse gas emission development strategies, as per Article 4.19 of the Paris Agreement.

Accounting for Parties' nationally determined contributions, as specified in paragraph 31

18. AILAC deems important that the following inputs are considered when developing the guidance for accounting for Parties' different types of NDCs, provided the great variety of current NDCs and with the aim to promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting:
- i. To adequately account for NDCs, Parties should draw the objectives of their NDCs in a more explicit way and thus further guidance would be useful for information used to prepare NDCs.

- ii. This guidance should incentivize the use of the more appropriate and scientifically accurate methodological approaches and metrics for estimating and accounting for anthropogenic greenhouse gas emissions and removals provided by the Intergovernmental Panel on Climate Change (IPCC), in order to reduce uncertainty.
- iii. For Parties interested in participating in international carbon markets, the guidance should provide information on how to transform intended contributions into units and ITMOs that are comparable and allow assessing the aggregate effect of NDCs, a discussion taking place under article 6 of the Agreement.
- iv. The guidance should consider GHG inventories as a common tool for accounting and for follow up to NDCs, although activity-based accounting should also be allowed in cases when it would not be possible to reflect emissions reductions in the national GHG Inventory (i.e. due to the lack of detailed information).
- v. All Parties that include the AFOLU sector in their NDC should provide information on whether the Party employs land-based accounting or activity-based accounting towards their NDC, and if the latter, which sources and sinks are not accounted for.
- vi. In relation to Article 4.3 related to the progression in the level of ambition of NDCs, it is necessary to provide Parties with further guidance on methodologies to identify opportunities to achieve such higher level of ambition and to assess how progression could be defined for each type of NDC.
- vii. Specific accounting guidance for type of NDC should include:
 - a. Economy-wide mitigation targets, with absolute emission reduction targets expressed as an emission reduction below the level in a specified base year
 - i. All elements mentioned in items i. to vi. of this paragraph.
 - b. Relative targets for reducing emissions below BAU level, either for the whole economy or for specific sectors
 - i. All elements mentioned in items i. to vi. of this paragraph.
 - ii. Methodologies for the calculation of baselines and mitigation scenarios.
 - c. Intensity targets, with reductions in GHG emissions per unit of GDP or per capita
 - i. All elements mentioned in items i. to vi. of this paragraph.
 - ii. Methods for accounting all elements mentioned in items i. to vi. of this paragraph.
 - d. Peaking with respect to a specified year or timeframe or level fixed goal
 - i. Methods for accounting all elements mentioned in items i. to vi. of this paragraph.
 - e. Strategies, plans and actions for low GHG emission development
 - i. Recommended methodologies for calculating GHG emissions reductions or measuring impact on GHG emissions
 - f. Adaptation actions that could take the form of mitigation benefits
 - i. Recommended methodologies for calculating GHG emissions reductions or measuring impact on GHG emissions.
- viii. With regards to Article 4.13 that refers to the avoidance of double counting, it would be recommended to determine a clear linkage for the use of mechanisms defined in the article 6 of the Paris Agreement as part of Parties' NDCs and, to ensure there is clarity on the ownership of emissions reductions as part of the respective guidance to be provided to these mechanisms.
- ix. Likewise, AILAC reiterates the importance of defining the unilateral and the conditional components of each NDC. This is particularly relevant in avoiding double counting, as it would clarify whether emissions reductions are reached through a Party's own means or whether it has received international support for them.
- x. In the same vein, there must be clarity on the use of units derived from the implementation of Article 6, in order for their accounting to be assigned to one Party only.
- xi. Finally, the implementation of this work will require for all Parties to enhance their national systems for emissions accounting and support must be provided for this purpose.

19. Finally, AILAC would like to highlight the effective implementation of the enhanced transparency framework, including that of the technical review and multilateral consideration, as also relevant for this process.

Paper no. 7: India

SUBMISSION BY INDIA

GUIDANCE IN RELATION TO FEATURES OF NATIONALLY DETERMINED CONTRIBUTIONS; INFORMATION TO FACILITATE CLARITY, TRANSPARENCY AND UNDERSTANDING OF NATIONALLY DETERMINED CONTRIBUTION; AND ACCOUNTING FOR PARTIES' NATIONALLY DETERMINED CONTRIBUTION

29 September, 2016

India welcomes the decision in Para 8(a) of the decision taken at the first session of the Ad Hoc Working Group on the Paris Agreement (**APA**) (FCCC/APA/2016/L.3) on Agenda Item 3 regarding further guidance *“in relation to the mitigation section of decision 1/CP.21 on: (a) features of nationally determined contributions, as specified in paragraph 26; (b) information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; and (c) accounting for Parties’ nationally determined contributions, as specified in paragraph 31.”*

A. Preliminary Submissions

1. The 21st Conference of Parties (**COP-21**) in Paris saw the adoption of the Paris Agreement. The Agreement will give effect and enhance the implementation of the Convention and aims to strengthen the global response to the threat of climate change in the context of sustainable development and efforts to eradicate poverty. And doing so, must reflect equity and the principle of common but differentiated responsibilities and respective capabilities (**CBDR & RC**), in the light of different national circumstances.
2. It must be noted that while Paras 26, 28 and 31 of decision 1CP/21, which are the guiding Paras under which the present submissions have been sought, are in relation to the mitigation section, their ultimate objective is to “give effect to the Agreement”.¹ And giving effect to the Agreement, i.e., implementation of the Agreement, must reflect equity and CBDR & RC, in light of different national circumstances.² This understanding is supported by Article 4(3) which states that the NDCs must reflect the principles of CBDR & RC. This approach finds considerable support in Articles 4(4) and 4(5) of the Paris Agreement which require developed countries to “continue taking the lead by undertaking economy-wide absolute emission reduction targets” and provide support to “developing country Parties for the implementation of this Article, in accordance with Articles 9, 10 and 11, recognizing that enhanced support for developing country Parties will allow for higher ambition in their actions.”
3. It is under this overarching theme that India is making its submissions on guidance, information and accounting of Parties NDCs.

¹ Chapter III, Decision 1/CP.21.

² Article 2, Paris Agreement.

B. Guidance on features of nationally determined contributions, as specified in paragraph 26

4. Before giving guidance on the features of NDCs, it must be recalled that Article 3 of the Paris Agreement already lays out the broad features defining NDCs and lays out the fundamental basis for determining the features of NDCs. It defines NDCs as efforts of the countries as defined in Articles 4, 7, 9, 10, 11 and 13 with a view to achieving the objectives of the Agreement (implementation of which must reflect the principle of CBDR & RC). It also recognizes the need to support developing countries for the effective implementation of the Agreement (again, in accordance with the CBDR & RC). Thus, as a natural sequitur, any decision relating to the guidance of NDCs must:
 - a) Reflect equity and CBDR & RC in light of national circumstances;
 - b) Recall and remember that mitigation (i.e., Article 4) is only one of the components of an NDC which requires developed countries to take the lead in undertaking economy-wide absolute emission reduction targets (Article 4(4)) whilst providing means of implementation to developing countries (Article 4(5)).
 - c) Ensure that all that the elements for implementation of the Paris Agreement, i.e., mitigation, adaptation, the means of implementation, and transparency of action and support, must be treated equally and comprehensively.
5. Thus, the work of the APA in terms of Para 26 is a technical exercise which draws from the features already defined and rooted in Article 3 and must not be construed as an exercise to develop new features which have no basis in the Agreement.
6. With these guiding principles, India has following submissions to make on features of nationally determined contributions, as specified in paragraph 26:
 - (a) NDCs must be country driven. It is up to each Party to determine what should be the content of their NDC, thereby reflecting the specificities and national circumstances of each Party.
 - (b) NDCs must be comprehensive and accurately and adequately reflect equity and CBDR & RC under Articles 4, 7, 9, 10, 11, and 13 of the Paris Agreement.
 - (c) Developing countries' NDCs must be considered in the context of eradication of poverty, an indispensable requirement of sustainable growth and development.
 - (d) To reflect CBDR & RC, NDCs must consider the following:

- (i) In terms of Article 4(1), recognize that the timeframe for peaking will be longer for developing countries, and will be undertaken on the basis of equity, and in the context of sustainable development and efforts to eradicate poverty.
 - (ii) The obligation to communicate and maintain successive nationally determined contributions that it intends to achieve must be read in consonance with the obligations under Articles 4(4) and 4(5),

i.e., Developed country Parties continue taking the lead by undertaking economy-wide absolute emission reduction targets under Article 4.4; and continue to provide under Article 4.5 support to developing country Parties for, inter alia, the implementation of the Paris Agreement's mitigation provisions, in accordance with Articles 9, 10 and 11.
 - (iii) Developing countries to enhance continue enhancing their mitigation efforts subject to provision of support by developed countries for the effective implementation of this Agreement.
- (e) While all NDCs have to adhere to the communication cycle stipulated under Article 4(9), developing countries may choose the timeframe for their NDC keeping in mind their national circumstances. Applying the principles of equity and CBDR & RC to this issue would mean that there should not be any common timeframes or deadlines applicable to all. Developed countries should have common 5-year deadlines or timeframes for submitting their NDCs given their capabilities for doing so but, for developing countries, common timeframes is not appropriate, considering their differing and differentiated national capabilities and circumstances. Developing countries should have the flexibility to communicate their second and subsequent NDCs in a time frame of their choice (5years or 10 years) after the completion of their previous NDC cycle of 5/10 years, as appropriate, rather than be subjected to a common 5-year deadline together with developed countries for the submission of their second and subsequent NDCs.
- (f) Developing countries may adjust their NDC in terms of Article 4(10) depending upon the provision of means of implementation by developed countries.
- (g) NDCs must take into consideration the concerns of Parties most affected by the impacts of response measures, particularly developing country Parties in furtherance of Article 4(15).

C. Guidance on information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28

7. The importance of information to facilitate clarity, transparency and understanding of NDCs can be garnered from Article 4(8) of the Paris Agreement. Article 4(8) requires each Party to

provide information necessary for clarity, transparency and understanding to be included in NDCs. Indicative guidance relating to such information has been provided in Para 27 of Decision 1/CP.21.³

8. Additional information to be provided by Parties communicating their NDCs must be voluntary, discretionary, optional, and non-exclusive in nature. Since the objective is to promote clarity and transparency, it is imperative that information pertaining to support and provision of means of implementation be provided as an obligation for developed countries. Obviously, such information, while being mandatory under Article 4(8), cannot be advocated using a common yardstick for both developed and developing countries due to their differentiated obligations. This differentiation should be reflected by requiring developed country Parties to provide more types of information with greater levels of detail in relation to their economy-wide emission reduction obligation under Article 4.4 while developing country parties would be free to provide less amount of information, or provide information with lower levels of details in relation to their INDCs.
9. It is also submitted that the information provided under Article 4(8) has linkages with the enhanced transparency framework proposed under Article 13 of the Paris Agreement. While Article 13(7) requires all Parties to submit information to track progress made in implementing and achieving NDCs under Article 4, which information is to be made available as per Article 4(8).
10. In view of the above, it is submitted that guidance provided in Para 27 is not mandatory. Parties therefore must be free to exercise their discretion in determining what information to provide such that there is clarity, transparency and understanding of their NDCs, including information not listed in Para 27 if they so desire. It goes without saying that these guiding principles will also be applicable to information to be provided under Article 13(7) (b).
11. India further submits that:
 - (a) The guidelines cannot be prescriptive or have common templates and must reflect principles of CBDR & RC in light of national circumstances. In the context of mitigation actions, this submission derives its strength from the mandate given under the provisions of Articles 4(4) and 4(5) of the Paris Agreement.
 - (b) Keeping in mind the country driven and comprehensive nature of NDCs, such information must be nationally determined.

³ Para 27 stipulates that such information may include, as appropriate, “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, and how the Party considers that its nationally determined contribution is fair and ambitious, in the light of its national circumstances, and how it contributes towards achieving the objective of the Convention as set out in its Article 2.”

- (c) In accordance with the obligations under Article 4, developed countries must provide more information and bring clarity and understanding to their proposed economy-wide emission targets as well as the proposed support to developing countries in accordance with Articles 9, 10 and 11. Developing countries must focus on the means of implementation necessary to enhance their ambition.

12. It must be reiterated that such information, including information that may be utilised to track progress made in implementation and achieving the NDCs under Article 13(7) (b), must not lead to ex-post review and prescriptive conclusions. It must be guided by the principles governing Global stocktake, ie. overall progress of contributions towards mitigation taking into account that peaking of green house gas emissions will take longer time for developing countries, and that their efforts to undertake long term reduction of emissions will have to be implemented on the basis of equity, and in the context of sustainable development and efforts to eradicate poverty, without undermining the principles and provisions of the Convention.

D. Guidance on accounting for Parties' nationally determined contributions, as specified in paragraph 31

13. Article 4(13) refers to accounting of NDCs and requires that all Parties promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure avoidance of double counting. Therefore, accounting rules must facilitate the understanding of all Parties' various types of NDCs and must accommodate diversity of approaches. In this backdrop, it must be clarified that the objective of guidance is not to develop common accounting rules but provide guidance for accounting in form of general principles. Guidance in this respect should derive its strength from the existing approaches under the Convention and Protocol as mandated in Article 4(14).⁴ In view of this, it is submitted that:

- (a) Accounting guidance should reflect the principles of CBDR & RC as mandated under Article 4(3).
- (b) The accounting guidance should draw from the differentiated approach between Annex I and non-Annex I Parties in relation to the information contained in their communication of the nationally-appropriate mitigation commitments or actions under the Convention pursuant to the Cancun Agreements (decision 1/CP.16).
- (c) To reflect the principles of CBDR & RC, NDC accounting for developed countries should be in relation to quantified economy-wide emission reduction targets in accordance with Article 4(4). NDC accounting for developing countries would be in relation to their various nationally-appropriate mitigation actions and must assimilate

⁴ Article 4(14) stipulates that "In the context of their nationally determined contributions, when recognizing and implementing mitigation actions with respect to anthropogenic emissions and removals, Parties should take into account, as appropriate, existing methods and guidance under the Convention, in the light of the provisions of paragraph 13 of this Article".

their national circumstances. Accounting for land use sectors and agriculture should only apply to developed countries considering the challenges in terms of improvements required in institutional and technical capacities for data collection in developing countries in LULUCF.

- (d) Mitigation component of the NDCs of developed country Parties should be accounted for using common methodologies and metrics and covering all sources, gases, and sectors, and requiring them to explicitly detail the assumptions and conditions related to the individual targets, in particular in relation to the base year, global warming potential values, coverage of gases, coverage of sectors, expected emission reductions, and the role of land use, land-use change and forestry.
- (e) Accounting for the NDCs of developed country Parties should also include guidelines to enable comparability of the level of their emission reduction targets using common metrics or methodologies. Additionally, developed country Parties must also include in their NDCs for accounting information regarding the provision of financial, technology and capacity building support to developing country Parties. Accounting for land use sector, including forestry and agriculture will mandatorily apply to developed countries.
- (f) Accounting for the NDC of Parties will take place strictly on the basis of communication of information made by the Parties under Article 12 of the Convention. Further the inventory of emissions presented / reported in the National Communication and Biennial Reports/ Biennial Update Reports of Parties will be comprehensive and include all sectors , sources and sinks irrespective of the arrangements / mechanisms or other Agreements/ Conventions where actions / measures may be taken to address such emissions.

- 14. Further, detailed operationalization of the differentiated (between developed and developing countries) NDC accounting guidance must be undertaken in the context of the development of the modalities, procedures, and guidelines for the implementation of the transparency of action and support provisions under Article 13 of the Paris Agreement. it is also important to note that any guidance in relation to accounting for NDCs will apply only to the second and subsequent NDCs and the application of such guidance to the first NDCs is explicitly made voluntary, as stated in paragraph 32 of decision 1/ CP.21.
- 15. **India reserves the right to make additional submissions and present further views on the relevant issues connected with this Agenda item of the APA.**

Paper no. 8: Indonesia

SUBMISSION BY INDONESIA

Pursuant to the conclusion adopted by the Ad Hoc Working Group on the Paris Agreement at its first session in May 2016 particularly agenda item 3, the Government of the Republic of Indonesia herewith submits its view on **Further guidance in relation to the mitigation section of decision 1/CP.21 on: (a) features of nationally determined contributions, as specified in paragraph 26; (b) information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; and (c) accounting for Parties' nationally determined contributions, as specified in paragraph 31.**

I. Principles

Features of NDC should be guided by relevant Articles under Paris Agreement and accompanying COP-21 decisions, highlighting the principles of:

- a. no back-sliding;
- b. the context of national development priorities;
- c. national circumstances;
- d. diversity of national capacities, capabilities, and needs;
- e. environmental integrity;
- f. accuracy, completeness, comparability and consistency;
- g. clarity-transparency-and-understanding (CTU);
- h. common but differentiated and respective capabilities (CBDR-RC).

II. Features of NDC

Features of NDC should capture the mitigation, adaptation and means of implementation. By drawing from submitted INDC/First NDC, the features should comprise:

- a. National conditions
- b. Mitigation
- c. Adaptation
- d. Strategic approach
- e. Planning process
- f. Review and adjustment, as necessary.

III. Information to Facilitate Clarity, Transparency and Understanding

- a. Information related to reduction level, type, coverage, and scope of GHGs.
- b. Key assumptions on mitigation related to Metric Applied, methodology for estimating emissions, Baseline, Assumption Used for Projection and Policy Scenario, Transparency Framework, Coverage of Emission Reduction which featuring percentage of emission reduction in key sectors, and international supports, as necessary.

- c. Elements related to Art. 4 para 19 of the Paris Agreement;
- d. Other elements where applicable.

IV. Accounting for Parties' NDC

Taking into consideration the various levels of capacity in developing countries Parties and the type of NDC, the guidance for NDC accounting should:

- a. be built on existing system.
- b. be flexible and allow improvement over time.
- c. ensure the avoidance of double counting.
- d. use the most recent IPCC guidelines/guidance.
- e. be drawn from experiences, challenges and lesson learned under Kyoto Protocol and REDD+ implementation.
- f. take into consideration the existing accounting arrangement under Kyoto Protocol and draw lesson from REDD+.

Paper no. 9: Iran (Islamic Republic of) on behalf of the
Like-minded Developing Countries

**Submission of the Like-Minded Developing Countries (LMDC)
On the Work of the Ad-Hoc Working Group on the Paris Agreement (APA) under APA Agenda Item 3**

The Like-Minded Developing Countries (LMDC) Group in the UNFCCC makes this submission¹ containing the Group's initial views in relation to APA Agenda Item 3, pursuant to paragraph 8 of the conclusions of the APA at its first session in Bonn in May 2016.²

ITEM 3, "FURTHER GUIDANCE IN RELATION TO THE MITIGATION SECTION OF DECISION 1/CP.21 ON: (A) FEATURES OF NATIONALLY DETERMINED CONTRIBUTIONS, AS SPECIFIED IN PARAGRAPH 26; (B) INFORMATION TO FACILITATE CLARITY, TRANSPARENCY AND UNDERSTANDING OF NATIONALLY DETERMINED CONTRIBUTIONS, AS SPECIFIED IN PARAGRAPH 28; AND (C) ACCOUNTING FOR PARTIES' NATIONALLY DETERMINED CONTRIBUTIONS, AS SPECIFIED IN PARAGRAPH 31"

A. General

1. First of all, it is fundamental to follow the correct understanding achieved by all Parties in Paris that the term "nationally determined contributions" is defined by Article 3 of the Paris Agreement as referring to the Parties' "ambitious efforts as defined in Articles 4, 7, 9, 10, 11 and 13 with the view to achieving the purpose of this Agreement as set out in Article 2". Hence, the chapeau of the APA agenda item 3 "further guidance in relation to the mitigation section of decision 1/CP.21" and its sub-items have to be read and understood in its proper context. It is "in relation to the mitigation section", rather than "mitigation NDCs" or "mitigation component of NDCs". Hence, the work under this agenda item should not be only on mitigation. Finance, technology and capacity-building are also key components of the nationally determined contributions (NDCs) and having a close and indispensable relation to mitigation section of decision 1/CP.21.
2. It should be stressed that an integral component of the purpose of the Paris Agreement, aside from enhancing the implementation of the Convention, is that the Paris Agreement itself "will be implemented to reflect equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances". This means, therefore, that equity and CBDR permeate and must be reflected in all of the NDC components. While there is a common obligation under the Paris Agreement related to prepare, communicate and implement NDCs, the content, features and information of such NDCs must adhere to the principles and provisions of the Convention and reflect the common but differentiated responsibilities between developed and developing country Parties.
3. Any guidance on features, information and accounting of NDCs should apply to their second and subsequent NDCs, with the flexibilities to be provided to developing country Parties. Parties may elect to apply such guidance to their first NDCs.
4. As a matter of the organization of work of the APA, the discussion on features and information should happen in the same room among the same Party participants so as to ensure that the discussion is integrated and coherent. The discussion should not be separated.

¹ This submission is without prejudice to additional submissions that the Group, or individual Party members of the Group, may make; and may also be further revised or supplemented.

² See FCCC/APA/2016/L.3, at <http://unfccc.int/resource/docs/2016/apa/eng/103.pdf>

5. Furthermore, the APA discussion on NDCs should at first enhance the mutual understanding amongst Parties on the key political issues such as the scope of NDCs and reflection of the differentiation before it goes into the technical discussions.

B. Further Guidance on Features of NDCs

6. The Paris Agreement already provides guidance on the NDCs and therefore, the features should be rooted in the Agreement itself. The mandate of the APA on this sub-item is not to introduce any new features or renegotiate the Paris Agreement, but rather to collect and compile agreed features enshrined in the Paris Agreement in a clearer and more wellstructured manner.
7. The following would be the features of NDCs, in accordance with Article 4 of the Convention and the provisions of the Paris Agreement, in particular Article 3, 4.4, 4.5, 9, 10 and 11:
 - a) *Nationally determined* – “Nationally determined” is the most crucial feature of Parties’ contributions. It is up to Parties to determine what should be the content and magnitude of their NDCs. The further guidance for the features of the NDCs should not alter the nationally determined nature of the NDCs or dictating Parties’ preparation, communication and implementation of NDCs.
 - b) *Full Scope* – The scope of NDCs defined by Article 3 of the Paris Agreement covers various elements including mitigation, adaptation and finance, technology development and transfer and capacity-building support, with a view to achieving the purpose of the Paris Agreement under Article 2. The NDCs should not be mitigation-centric or mitigation-focused.
 - c) *Progression and ambition* – Progression and ambition should be reflected and operationalized not only in mitigation but also in provision of finance, technology and capacity-building support, taking into accounting Parties’ common but differentiated responsibilities and recognizing the fundamental and significant role of enhanced support from developed country Parties in the ambitious mitigation and adaptation actions by developing country Parties.
 - d) *Co-benefits* – Mitigation co-benefits resulting from Parties’ adaptation actions and/or economic diversification plans can contribute to mitigation outcomes.
 - e) *Response Measures* – According to Article 4.15 of the Paris Agreement, NDCs have to take into consideration the concerns of Parties with economies most affected by the impacts of response measures, particularly developing country Parties.
 - f) *Differentiation* – The features of the NDCs should reflect differentiated responsibilities and different national circumstances and capacities of developed and developing country Parties.
 - (i) For developed country Parties:
 - In their NDCs, developed country Parties shall continue taking the lead by undertaking ambitious economy-wide absolute emission reduction targets under Article 4.4 and providing enhanced finance, technology and capacitybuilding support to developing country Parties in accordance with Article 4.5, 9, 10 and 11 of the Paris Agreement;
 - Regarding the mitigation component of their NDCs, it shall be quantified and comparable, without conditions and implemented mainly through domestic actions. It shall include not only the quantified emission reduction targets, but also laws, policies and measures with the aim of achieving such quantified targets in their NDCs. Those laws, policies and measures should also

demonstrate their leadership on achieving sustainable life styles and sustainable patterns of consumption and production;

- Regarding the finance component of their NDCs, it shall include both quantitative goals and roadmaps and qualitative policies and measures, representing a progression beyond their previous efforts on providing support to developing country Parties. In this regard, a new collective quantified goal from a floor of USD 100 billion per year shall be set by the CMA as early as possible no later than 2025;
- Regarding the technology and capacity-building component of their NDCs, it shall include quantifiable plans, policies and relevant projects to promote the development, application, diffusion and transfer of climate related technologies to developing country Parties and increase their capacities in all areas of addressing climate change;
- Their NDCs should not include any form of unilateral measures against goods and services from developing country Parties on any grounds related to climate change.

(ii) For developing country Parties:

- Their NDCs should be prepared, communicated and implemented in the context of sustainable development and poverty eradication and supported by finance, technology development and transfer and capacity-building;
- The mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans can contribute to mitigation outcomes, as stated in Article 4.7 of the Paris Agreement. This means that developing countries may prioritize adaptation and economic diversification measures more than mitigation measures in the knowledge that such measures result in mitigation co-benefits;
- The diversity of their NDCs on the types and content should be respected, recognizing their different national circumstances. Their NDCs could be qualitative plans, policies and programmes as appropriate if they are lack of the relevant capacities and support to put forward quantifiable targets.

8. The following questions on features should be discussed under the APA in Marrakech as priorities:

- a) What are the function and implication of NDCs in Parties' implementation of the Convention and its Paris Agreement?
- b) What are the features and guidance on features of NDCs that have been defined in the relevant provisions of the Paris Agreement?
- c) What is the purpose of developing the further guidance on features of NDCs?
- d) How could Parties achieve a common understanding on the scope of the NDCs based on Article 3 and 4 of the Paris Agreement?
- e) How should differentiation and ambition be reflected and operationalized in the further guidance on features of NDCs?

C. Further Guidance for the Information in NDCs

9. The information that may be provided by Parties is already indicated in paragraph 27 of decision 1/CP.21. This "may include, as appropriate, inter alia, 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, and how the Party considers that its nationally determined contribution is fair and ambitious, in the light of its national circumstances, and how it contributes

towards achieving the objective of the Convention as set out in its Article 2”. It is clearly indicated in the language of paragraph 27 that the information to be provided by Parties communicating their NDCs is discretionary, optional and non-exclusive in nature, because it uses words indicating discretionary intent such as “may”, “as appropriate”, and “inter alia”.

10. The scope of information to be provided under Article 4.8 of the Paris Agreement needs to be discussed and agreed first because this is related to the scope of NDCs under Article 3 of this Agreement. A key question here that Parties to consider is the nature, scope and relation of the information to be provided under Article 4.8 of the Paris Agreement and paragraph 27 of decision 1/CP.21 and the information referred to in Article 9.5, 13.7, 13.8, 13.9 and 13.10 of the Paris Agreement and paragraph 55 of decision 1/CP.21.
11. The following should be considered as guidance for the information to be included in Parties’ NDCs:
 - a) The purpose of the information is to enhance the clarity, transparency and understanding of the nationally determined contributions.
 - b) The Information of the NDCs should in accordance with Article 12 of the Convention and Article 3, 4.4, 4.8 and 9.5 of the Paris Agreement as well as relevant paragraphs of the decisions adopted by the COP, including paragraph 14 of decision 1/CP.20 and paragraph 27, 28 and 55 of decision 1/CP.21, which means that the scope of information should consistent with the comprehensive scope of NDCs, covering both actions and support.
 - c) The information to be provided by Parties, following the nationally determined nature of the contributions, particularly for developing countries, should also be nationally determined, including in relation to the scope and coverage of the information. In this regard, the guidance for the information should fully respect the nationally determined nature of Parties’ contributions, without common requirement or format to be introduced.
 - d) In the provision of information, there should be differentiated treatment between developed and developing country Parties. This differentiation should be reflected by requiring developed country Parties to provide more types of information with greater levels of detail in relation to their economy-wide emission reduction and provision of support, while developing country Parties would be provided flexibility through less amounts of information or lower levels of detail, in relation to their NDCs.
 - e) Therefore, the specific contents of the information to be provided should be based on the different scopes, types and contents of the NDCs by developed and developing country Parties.
 - (i) For developed country Parties :
 - They shall take the lead by providing all information related to their contributions on emission reduction listed in paragraph 14 of decision 1/CP.20 and paragraph 27 of decision 1/CP.21;
 - They shall provide quantitative and qualitative information on finance, technology and capacity-building support to developing country Parties in accordance with Article 9.5 of the Paris Agreement and paragraph 55 of decision 1/CP.21;
 - The information on finance should include, inter alia, base year, period for implementation, quantitative amount, sources, delivery channel, relevant assumptions and methodologies for accounting the financial resources, fairness and ambition including the reason why such financial resources are new and additional, and its contribution to achieving the objective of the

Convention, in particular how such support will assist developing country Parties to implement their NDCs;

- The information on technology and capacity-building should include, inter alia, types of support, quantitative targets as appropriate, qualitative policies, measures and projects with quantitative effects, delivery channel, financial and other resources to be provided, and fairness and ambition and how such support will assist developing country Parties to implement their NDCs, increase their access to climate related technologies and strengthen their capacities on addressing climate change;
- Further information on provision of support should be identified through the process to be initiated at COP22 as referred to in paragraph 55 of decision 1/CP.21. Such process should be under the APA through a mandate by the COP, either as a component of agenda item 3 or as a new agenda item of the APA, and be informed by the work under other relevant subsidiary bodies under the Convention, including Standing Committee on Climate Finance, Technology Framework and Capacity-Building Committee.
- They shall provide an explanation of why any information are omitted or excluded in their NDCs;
- They should include information on their existing and anticipated additional laws, policies and measures relevant to implementation of their NDCs at the domestic level.

(ii) For developing country Parties:

- Paragraph 14 of decision 1/CP. 20 and Paragraph 27 of decision 1/CP.21 is a reference list for developing country Parties when preparing and communicating their NDCs and providing their information. They are free to provide, at their discretion, one, some or all of the information identified in paragraph 27 of decision 1/CP.21, so long as they do provide some information necessary for the clarity, transparency and understanding of their NDCs;
- The specific information of their NDCs should be take into account of their diversified climate actions, national circumstances and capacities and support received for preparation and communication of the NDCs;
- They are encouraged to provide information on their cost of mitigation and adaptation, barriers on implementing the NDCs and needs on finance, technology and capacity-building support;
- Developing country Parties are encouraged to, at any time, provide additional information for further clarity, transparency and understanding of their NDCs. Such additional information should be left up to the discretion of the individual developing country Party to decide.

12. The following questions on information should be discussed under the APA in Marrakech as priorities:

- a) What should be the scope of information taking into account Parties' common understanding on the scope of NDCs based on Article 3 and 4 of the Paris Agreement?
- b) What is the linkage between features and information of NDCs?
- c) How could differentiation and flexibility be reflected and operationalized in the further guidance for the information?
- d) What information is crucial for developed country Parties to demonstrate their leadership in implementing the Paris Agreement and their NDCs?
- e) What information is helpful for developing country Parties to implement the Paris Agreement and their NDCs?

- f) How the process on identifying the information on support referred to in paragraph 55 of decision 1/CP.21 should be dealt with under the APA?

D. Guidance for Accounting for NDCs

13. Accounting is of significant importance to promote the transparency of implementation of action and support. Parties shall account for their NDCs in accordance with their common but differentiated responsibilities and respective capabilities.
14. The guidance for accounting under the Paris Agreement should cover both action and support in a balanced manner. The work on accounting under the APA should be informed by the progress made under the SBSTA on the development of modalities for the accounting of financial resources.
15. The guidance for accounting for mitigation actions in Parties' NDCs should be in accordance with Article 4.4, 4.13, 4.14, 6.2 and 13 of the Paris Agreement and paragraph 31 and 32 of decision 1/CP.21, in particular the differentiated NDCs of developed and developing country Parties. Furthermore, the guidance should build on and draw from the existing methods, approaches and guidance under the Convention and its Kyoto Protocol as appropriate.
16. Paragraphs 31 and 32 of decision 1/CP.21 have laid out the basic guidance for accounting. Further elaboration of such guidance should focus on general arrangements rather than detailed rules, without introducing undue and onerous burden to Parties, especially to developing country Parties.
17. Developed country Parties shall account for their quantified economy-wide absolute emission reduction targets, ensuring all sectors, gases, sources and sinks covered in their targets and avoid loopholes related to land use, land use change and forestry (LULUCF).
18. The guidance for accounting, including relevant methodologies and metrics, should take into consideration special circumstances of developing country Parties and their diversified NDCs. In this regard, flexibility must be provided to developing country Parties in the scope and level of details on application of the relevant guidance. Specific accounting approaches in developing country Parties' NDCs should be nationally-determined by the Parties concerned, in line with the general guidance referred to in Article 4.13 of the Paris Agreement.
19. Agriculture is fundamental to the food production, food security and sustainable development of developing countries. The guidance for accounting should not lead to directly or indirectly any requirement to developing country Parties on mitigation in agriculture.
20. Coordination and consistency is necessary between the work on accounting under the APA and that under the SBSTA on the guidance to avoid double counting in using of the international transfer mitigation outcomes referred to in Article 6.2 of the Paris Agreement, bearing in mind the voluntary nature of such activities.
21. The following questions on accounting should be discussed under the APA in Marrakech as priorities:
 - (a) What is the meaning and purpose of "accounting" in the climate change context?
 - (b) How the differentiation and flexibility be reflected in the guidance for accounting?
 - (c) What existing experience and arrangements under the Convention and its Kyoto Protocol are valuable and crucial to develop the guidance for accounting for Parties' NDCs?
 - (d) What is the linkage between the guidance for accounting and enhanced transparency framework referred to in Article 13 of the Paris Agreement?

Paper no. 10: Japan

Submission by Japan

Views on Item 3 on the Ad Hoc Working Group on the Paris Agreement (APA) agenda (27 September 2016)

Japan welcomes the opportunity to submit its views and proposals on Item 3 on the APA agenda, “Further guidance in relation to the mitigation section of decision 1/CP.21 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”. Japan expects that the technical work on the guidance will progress further towards adoption at the first session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA).

1. Timeline

The guidance relevant to NDCs is to be adopted by the CMA at its first session, according to decision 1/CP.21. The guidance needs to be developed swiftly since the Paris Agreement may enter into force possibly as early as this year, and therefore the first session of the CMA could be convened soon after. While the future discussion under agenda item 8 (a) on the APA needs to be taken into account, the first draft of the guidance could be developed by the end of 2017 and the guidance would be adopted within 2018 at the latest.

2. Guidance on features of NDCs and guidance on up-front information

2-1. General views

Parties may communicate a variety of NDCs given its nature and various types of intended nationally determined contributions (INDCs) have been communicated accordingly so far. In this regard, facilitating clarity, transparency and understanding (CTU) of each Party’s NDC is critical, and the guidance on features of NDCs and on up-front information (UFI) is necessary in order to ensure the facilitation of CTU.

As for the guidance on UFI, key elements are described in paragraph 27 of decision 1/CP.21: 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 emission and, as appropriate, removals;
- How the Party considers that its NDC is fair and ambitious, in the light of its national circumstances;
- How the NDC contributes towards achieving the objective of the Convention as set out in its Article 2.

2-2. Basic concepts of guidance

Many Parties have provided information related to the above mentioned key elements in their (I)NDCs and such information is expected to be provided continuously with their subsequent NDCs. In addition, quantifiability and comparability of NDCs further contribute to ensuring clear tracking of the progress of Parties’ individual NDCs under the transparency framework referred to in Article 13 of the Agreement, and to providing accurate information for the global stocktake. Therefore, the information to be provided should be tailored to each type of NDCs (such as targets of absolute emission reductions, targets of reductions from Business-as-usual emissions (BAU emissions), targets of peaking emissions or targets of reductions of emission intensity, or non-GHG targets including implementation of policies and measures).

<Assumptions and methodological approaches>

The synthesis report by the UNFCCC secretariat entitled “Aggregate effect of the intended nationally determined contributions: an updated” refers to the key challenges in aggregating the effect of INDCs. The challenges stem from the lack of information on assumptions and methodological approaches including approaches used for accounting the

land use, land-use change and forestry (LULUCF) sector. If such information on each Party's NDC continues to lack, the assessment of the collective progress in the global stocktake could be difficult.

In this regard, the information on assumptions and methodological approaches for NDCs is important to make the global stocktake function effectively. As for greenhouse gas (GHG) emission reduction targets, such information should include, for example;

- The methodological approaches for estimating and accounting for anthropogenic greenhouse gas emission, including Global Warming Potential (GWP) values applied and approaches to the accounting of the LULUCF sector (and background to Parties' selection of approaches for the LULUCF sector, including their national circumstances);
- Intended use of internationally transferred mitigation outcomes (ITMOs) (including emission reductions resulting from the mechanism referred to in Article 6, paragraph 4 of the Agreement), if any.

The information regarding each type of GHG emission reduction targets should include, for example;

- Emissions on base year and target year for absolute emission reduction targets
- BAU baseline and assumptions used such as GDP and population projections for emission reduction targets relative to BAU baseline;
- GDP/population on base year and GDP/population projection for emission intensity targets.

The information regarding non-GHG targets, such as implementation of policies and measures, should include, to the extent possible;

- Detailed explanation of the targets including related definitions;
- Any indicators which can assess the progress and achievement of Parties' individual NDCs;
- Estimated emission reduction effect, as available.

<Scope and coverage>

The guidance on features of NDCs should facilitate moving all Parties' NDCs towards economy-wide emission reduction targets, which cover all sectors and gases, taking into account Article 4, paragraph 4, of the Agreement.

Information on scope and coverage of gases and sectors should also be provided to facilitate CTU. Regarding non-GHG targets, the clear scope of the targets should be included in UFI.

<Others>

The synthesis report indicates that the conditions stated in INDCs, which cause the gap in GHG reduction in the range of 2% - 56% (depending on the presence or absence of support), are one of the factors which makes it difficult to have an accurate grasp of the overall effect of INDCs. Although some Parties may develop conditional NDCs, it is preferable that they include unconditional contributions (which do not contain support as a condition) alongside with conditional ones in their NDCs. Such method of communicating allows further understanding of mitigation effect of their NDCs.

Methodological consistency of NDCs during time frames and/or period for implementation should also be ensured.

3. Guidance for accounting for NDCs

3-1. General views

The guidance for accounting for NDCs would be used for three stages:

- 1) When preparing NDCs,
- 2) When tracking progress made in implementing NDCs,
- 3) When tracking the achievement of NDCs.

Based on the principles described in Article 4 of the Agreement and paragraph 31 of decision 1/CP.21, the purpose of the guidance for accounting for NDCs would be;

- To clarify the content of NDCs, progress made, and whether or not NDCs have been achieved in a rigorous and objective way;
- To promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and to ensure the avoidance of double counting;
- To provide a clear guidance on how to account for anthropogenic emissions and removals;

- To provide a clear guidance to ensure methodological consistency, between the communication and implementation of NDCs;
- To encourage developing country Parties to move over time towards economy-wide emission reduction targets in their NDCs in the light of different national circumstances.

The guidance for accounting for NDCs is to be developed by making use of elements of the existing guidelines and methodologies, such as the latest Intergovernmental Panel on Climate Change (IPCC) guidelines and ones for the LULUCF sector.

The guidance would also accommodate the variety of NDCs through providing a clear methodology to understand and track progress and achievement of all types of NDCs in a transparent manner. (Such NDCs include targets of absolute emission reductions, reductions from BAU emissions, peaking emissions or reductions of emission intensity, or non-GHG targets including implementation of policies and measures.)

The work on the modalities, procedures and guidelines for the transparency framework referred to in Article 13 under agenda item 5 on the APA and the guidance for cooperative approaches referred to in Article 6, paragraph 2 under agenda item 11 on the SBSTA should be taken into account in developing the guidance for accounting for NDCs, since some of their elements are related to each other.

3-2. Possible components of accounting guidance

The possible components of guidance for accounting for NDCs are listed as follows, taking into consideration the related existing guidelines and methodologies.

(1) Principle

The following principles would be the basis, taking into account Article 4 of the Agreement and paragraph 31 (a)-(d) of decision 1/CP.21;

- To clarify the content of NDCs, progress made, and whether or not NDCs have been achieved in a rigorous and objective way;
- To promote environmental integrity, transparency, accuracy, completeness, comparability and consistency and to ensure the avoidance of double counting;
- To account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the CMA;
- To ensure methodological consistency between the communication and implementation of NDCs, including when coverage, methodologies, parameters and other elements of estimation of emissions and removals are improved through continuous accounting and various capacity-building activities;
- To encourage Parties to move over time towards absolute emission reduction targets which cover all sectors and gases in their NDCs and to provide quantifiable information, in the light of different national circumstances.

(2) How to account for greenhouse gas emissions

<Data to be used for emissions>

Parties should use GHG emissions reported in the most recent national inventory reports in accounting for NDCs. (The details of inventory reporting guidelines would be discussed alternatively under Article 13 of the Agreement.)

<Scope and coverage>

Parties should make efforts to move the scope and coverage of NDCs towards economy-wide and all required gases over time. Parties should clarify sectors and gases, as appropriate, covered in their NDCs.

<Methodologies and metrics>

-Methodologies

In estimating GHG emissions, Parties should use the 2006 IPCC guidelines and its further elaborations accepted by the IPCC and adopted by the Conference of the Parties (COP), to the extent possible. In case where Parties have difficulty in using these guidelines in the light of relative capacities, Parties may use other methodologies accepted by the IPCC and adopted by the COP.

-Metrics

As for common metrics to calculate the carbon dioxide equivalence of GHGs, all Parties should use a single set of 100-year GWP shown in the latest IPCC assessment report to estimate GHG emissions in order to utilize the latest scientific knowledge.

<Other matters>

When Parties improve coverage, methodologies, parameters or other elements of estimation of emissions corresponding to their NDCs, Parties need to explain the change and ensure the methodological consistency between the communication and implementation of NDCs by recalculating emissions in the reference year (base year) of their NDCs.

Parties should identify at least the information defined in the guidance for UFI. Parties are also encouraged to identify any other information facilitating the clarification of their NDCs. In this regard, Parties with GHG emission reduction targets (such as targets of absolute GHG emission reductions from BAU emissions, peaking emissions and reductions of emissions intensity) need to enable the quantitative estimation of absolute GHG emissions in the target year by estimating BAU emissions or GDP and/or population projections, as appropriate. Parties with other types of NDCs such as non-GHG targets, including implementation of policies and measures, should identify indicators to assess the progress and achievement of the targets.

(3) How to account for the LULUCF sector

Parties need to clarify the scope and coverage of the LULUCF sector and which existing guidance and decisions agreed under the Convention will be used.

(4) The use of ITMOs (including emission reductions resulting from the mechanism referred to in Article 6, paragraph 4 of the Agreement) towards NDCs

Parties which acquired ITMOs, including emission reductions resulting from the mechanism referred to in Article 6, paragraph 4, which are hereinafter referred to as credits/units, from other Parties can subtract the amount of the credits/units retired from emissions to be estimated in assessing the progress and achievement of their NDCs. On the other hand, Parties which issued credits/units and transferred them to other Parties should add the amount of credits/units retired or cancelled by other Parties to emissions to be estimated in assessing the progress and achievement of their NDCs, in order to ensure the avoidance of double counting.

(There will be other issues to be discussed in developing this guidance, such as use of credits/units (a) issued before 2020 and (b) for different types of NDCs including single year targets.)

(5) How to account for progress and achievement of NDCs

The progress and achievement of NDCs are assessed as follows;

< For the targets expressed in terms of GHG emissions >

Parties compare emissions in the reference year (base year) or BAU emissions with the emissions in the year of tracking progress or target year estimated based on the same assumptions and methodological approaches they used for preparing their NDCs. The assumption and approaches include coverage and methodologies for estimating GHG emissions, including one for the LULUCF sector. In identifying emission reductions or limitations, Parties can count credits/units acquired consistent with guidance adopted by the CMA.

Parties with the GHG emission reduction targets relative to the BAU emissions may update the BAU emissions during the timeframe and/or periods for implementation, in accordance with Article 4, paragraph 11, of the Agreement, taking into account the latest socioeconomic circumstances, improvement of methodologies and data, and other related assumptions. In such cases, Parties should provide explicit explanations of why and how they update the BAU emissions and the change in the methodologies and assumptions.

As for GHG emission intensity targets, the progress and achievement of the targets are assessed by comparing the emission intensity in the reference year (base year) with the emission intensity in the year of tracking progress or target

year calculated based on the same assumptions and methodological approaches they used for preparing their NDCs. The assumptions and approaches include coverage and methodologies for estimating GHG emissions, including one for the LULUCF sector. In identifying emission intensity reductions or limitations, Parties can count credits/units acquired consistent with guidance adopted by the CMA.

<For other types of targets>

Based on the indicators used when Parties prepare their NDCs, Parties compare the indicators in the reference year (base year) with those in the year of tracking progress or target year, to the extent possible. Parties should, as appropriate, apply methodological approaches for estimating GHG emissions, including one for the LULUCF sector. For assessing the indicators to be compared to the targets, Parties can count credits/units acquired consistent with guidance adopted by the CMA.

Paper no. 11: Mali on behalf of the African Group

Submission by the Republic of Mali on behalf of the African Group of Negotiators
on
Further Guidance in Relation to the Mitigation Section of Decision 1/CP.21
30 September 2016

Following the invitation from the first session of the Ad Hoc Working Group on the Paris Agreement (APA 1) to Parties to make submissions on further guidance in relation to features, information and accounting methodologies of nationally determined contributions (NDCs), as specified in the mitigation section, paragraphs 26, 28 and 31 of decision 1/CP.21, the African Group of Negotiators (AGN) presents this submission in order to advance the discussions under the APA on this matter.

a) Features of Nationally Determined Contributions, as specified in paragraph 26 of decision 1/CP.21

Firstly, we acknowledge the different opinions on the usefulness of the discussion on features in light of the nationally determined aspect of the NDCs.

Our understanding is that features are characteristics of the NDCs, and that the minimum characteristics of NDCs submitted by Parties are defined in Article 4 and other related Articles of the Paris Agreement. Therefore, such features should:

- Respect the nationally determined nature of NDCs;
- Contain all elements including mitigation, adaptation and means of implementation;
- Reflect common but differentiated responsibilities and respective capabilities in light of different national circumstances;
- Reflect the highest possible ambition;
- Contain economy-wide absolute emission reduction targets for developed countries and enhanced mitigation efforts for developing countries, with further flexibilities for Least Developed Countries and Small Island Developing States to submit strategies, plans and actions for low greenhouse gas emissions development;
- Represent a progression beyond the Party's then current nationally determined contribution; and
- Ensure enhanced support for developing countries' NDCs.

Building on the provisions of the Paris Agreement, including the above characteristics, and in light of the difficulties expressed by the Secretariat and the various research organizations in aggregating the Intended Nationally Determined Contributions submitted by Parties, it may therefore be necessary to revisit the discussion on features of NDCs and the information to be submitted by Parties necessary for credible transparency and global stocktake processes.

In our view, features (3a) and information to facilitate clarity, transparency and understanding of NDCs (3c) are linked and need to be discussed together. While features provide for the general characteristics of NDCs, the information to facilitate clarity, transparency and understanding provide for specific information required to promote the corresponding features of the NDCs.

Our view is that all NDCs in relation to mitigation should, at a minimum, contain the following **features**:

- Be quantified/ quantifiable;
- Indicate how the NDC is a progression from last NDC/over time;
- Indicate how the NDC achieves "highest possible ambition";
- State how the NDC takes equity considerations into account;

- Indicate the support required by developing countries;
 - Indicate how the outcome of the global stocktake has been taken into account in the NDC;
 - Indicate the Party's long-term strategy;
 - Provide information on methodologies and assumptions that underpin the NDC;
 - Indicate the methodologies and information the Party intends to use to track progress towards achieving its NDC;
 - Indicate whether and how the Party intends to use mechanisms to achieve its NDC; and
 - Reflect common timeframes for all NDCs based on 5-year-cycles.
- b) Information to facilitate clarity, transparency and understanding of nationally determined contributions as specified in paragraph 28 of decision 1/CP.21**

In our view it is important for Parties to agree on what type of information would be critical in ensuring clarity, transparency and understanding of the NDCs. In addition, the information in NDCs should be consistent with the features identified by Parties as critical to be included in all NDCs without interfering with the diverse and nationally determined nature of the NDCs, and provide a sufficient basis for credible transparency and the global stocktake processes.

Taking note of paragraph 27 of decision 1/CP.21, in order to facilitate clarity, transparency and understanding, the information to be provided by Parties when communicating their NDCs, may include, as appropriate, *inter alia*,

- 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; and
- How the Party considers that its NDCs is fair and ambitious, in the light of its national circumstances, and how it contributes towards achieving the objective of the Convention as set out in its Article 2.

In our view, the type of information to be provided by Parties corresponding to the features above should include:

- Quantified information on the NDC and information on methodologies and assumptions that underpin the NDC, including any reference points, baselines etc. and, as applicable, coverage (sectors and gases etc.);
- Information on how the current NDC is a progression of the previous NDC, including any relevant assumptions and methodologies;
- Information on how the NDC is of the "highest possible ambition", including any relevant assumptions and methodologies;
- Information on how the NDC takes equity into consideration;
- Information on which and how much support (finance, technology and capacity-building needs), as appropriate, will be required by the developing country Party to achieve its NDC, including any relevant assumptions and methodologies;
- Information on how the outcome of the previous global stocktake has been taken into account in the NDC, including any relevant assumptions and methodologies;
- Quantified information on the Party's long-term mitigation and adaptation strategy, including any assumptions and methodologies;
- Information on how the Party intends to account for its NDC, including relevant assumptions and methodologies, and identification of all relevant information sources and indicators; and
- Information on whether and how the Party intends to use mechanisms in addition to domestic efforts to achieve its NDC.

c) Accounting for Parties' nationally determined contributions, as specified in paragraph 31

As mandated by decision 1/CP.21, the APA should seek to elaborate guidance for accounting for Parties' NDCs, as referred to in Article 4, paragraph 13 of the Paris Agreement for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris (CMA). It is our view that guidance for accounting of NDCs is essential to enhance understanding of the mitigation contributions and deliver an assessment of the aggregate mitigation efforts.

The development of guidance for accounting should build on lessons learnt with the existing accounting approaches under the Convention and the Kyoto Protocol. It is, however, important to note that the existing accounting guidance under the Kyoto Protocol is not adequate to address the diversity of NDCs that have been submitted by Parties. Therefore, guidance for NDCs' accounting under the Paris Agreement should be fit for purpose so that the accounting takes into account the different types of NDCs to meet the purpose of the principles described in the Paris Agreement in Article 4.13.

Accounting guidance should take into account national circumstances and development priorities and objectives, seek to be descriptive not prescriptive, be flexible and promote progression. Flexibility of application of accounting guidance is needed, particularly for developing countries, taking into account Parties' capacities.

Paragraph 31 of decision 1/CP.21 outlines a broad scope of accounting guidance in relation to progress towards NDCs. This includes:

- Use of a common set of inventory guidelines and a common set of metrics as reviewed by the IPCC; and
- Methodological consistencies including baselines during the implementation of the NDCs.

In our view, it is important to provide clear guidance on accounting for internationally transferred mitigation outcomes (*detailed accounting rules to be developed under SBSTA*).

Paper no. 12: New Zealand

**Submission to the APA on Nationally Determined Contributions
26 September 2016**

New Zealand welcomes the invitation by the APA to present its views on Item 3, “Further guidance in relation to the mitigation section of decision 1/CP.21 on: (a) features of nationally determined contributions, as specified in paragraph 26; (b) information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in paragraph 28; and (c) accounting for Parties’ nationally determined contributions, as specified in paragraph 31”.

Context

Article 4, paragraph 2 of the Paris Agreement requires each Party to prepare, communicate and maintain successive nationally determined contributions (NDCs) that it intends to achieve, and to pursue domestic mitigation measures with the aim of achieving the objectives of such contributions. NDCs, therefore, are the cornerstone of Parties’ ability to achieve their shared objectives as set out in the Paris Agreement. Recognising this, Parties have agreed to work to provide further guidance on three key issues: features, up-front information, and accounting for NDCs.

2 In providing further guidance on these issues, we need to place this work firmly in the context of the agreement reached in Paris. Our efforts towards achieving the objectives of the Convention (as set out in its Article 4) and of the Agreement (as set out in its Article 2) are collective. Each Party decides its own contribution to meeting these objectives according to the principles of national determination and progression in ambition.

3 Trust and confidence in the reciprocity of our efforts is critical to enabling progression of ambition and this progression is essential for achieving the objectives we have set ourselves. To reinforce this confidence it is necessary that we understand each other’s contributions; guidance on NDCs should serve this goal. We also want to be able to see that NDCs are being achieved; guidance developed under item 5 (on the transparency framework) should facilitate understanding of how countries have delivered on their contributions. Guidance on NDCs should also support the ambition of Parties and ensure that ambition translates into positive outcomes, by promoting environmental integrity.

Objectives

4 Guidance on NDCs should therefore seek to:

- facilitate the aggregation of collective mitigation contributions (to facilitate the assessment of collective progress towards objectives);
- enable the tracking of progress towards achievement of NDCs (by providing clear and measurable benchmarks for performance, and clear and reliable up-front information);
- support ambition, by encouraging each Party to provide clear long-term signals of policy direction which will allow long-term investment decisions consistent with a transition to a low-emissions global economy;
- safeguard the environmental integrity of the Agreement.

5 New Zealand sees the specific objectives of each set of guidance as follows:

- guidance on features should encourage each Party to clearly articulate the parameters of its NDC. For example, the anticipated mitigation contribution, the timeframe over which this will be achieved, and the type of benchmarks most relevant to the contribution;
- guidance on up-front information should encourage each Party to provide the information that is necessary to understanding its specific contribution. For example, some information is required to understand contributions that are based on business-as-usual projections, but different information is needed to explain the impact of absolute emission reduction contributions;
- guidance on accounting should identify for Parties the emission reductions that can be counted towards achievement of contributions. For some types of contribution, this understanding may be reflected in existing guidance. We should aim to provide clear guidance on how Parties may draw from existing guidance on accounting approaches. For other contribution types, where there is no existing guidance on accounting approaches, we should pursue a shared understanding of how emission reductions will be counted toward contributions, and agree on how appropriate approaches may be developed. Once developed by SBSTA, the guidance on robust accounting including corresponding adjustments when Parties engage in cooperative approaches foreshadowed by Article 6.2 of the Agreement, could be operationalised as a “module” of the broader accounting guidance to be developed through this workstream;

Features of NDCs

6 The national determination of contributions is a fundamental cornerstone of the Paris Agreement. Guidance on features of NDCs should not function to tell countries what they should contribute; but rather it should assist each Party to explain the nature of its contribution in ways that facilitate others’ full understanding.

7 We see three key elements to guidance on communicating NDCs to enable and enhance collective understanding:

- the benchmarks used (eg reference points/values such as historical base year/period, business-as-usual projections, intensity indicators, etc);
- anticipated mitigation contribution from totality of NDC (including scope, policies and measures as applicable);
- timeframe for achievement of anticipated contribution.

We would welcome the opportunity to discuss other potential elements of effective guidance.

Upfront information for clarity, transparency, and understanding

8 New Zealand’s experience in conducting workshops on INDCs is that guidance on what information is appropriate would be genuinely welcome. Decision 1/CP.20 contains a list of potential information from which Parties were able to select ‘as appropriate’ in communicating INDCs. In our view, discussions on this issue would most usefully seek agreement on the type of information that is necessary for others to understand each contribution, or component thereof.

9 There is a clear commonality to discussions under features and discussions under upfront information. We suggest an efficient way to address this commonality without duplicating work is to combine these discussions (as outlined in paragraph 13 below). This will allow Parties, when considering types of

contributions, to also discuss the information that may be most appropriate to facilitate understanding of the contribution.

Accounting for NDCs

10. Paragraph 31 of Decision 1/CP.21 provides a solid basis from which to elaborate guidance. This guidance should be able to stand alone and provide readily accessible assistance to Parties. The APA's accounting discussions should aim to develop guidance that assists Parties to define what emission reductions they will count towards achievement of Parties' NDCs. The accounting guidance should describe what should be tracked. The APA's transparency guidelines should aim to describe how Parties track and communicate progress towards achievement of NDCs.

11. Particular issues of interest for New Zealand in relation to guidance on accounting for NDCs are:
- how can principles be used in the accounting guidance to support the effectiveness of the Agreement (e.g. by safeguarding environmental integrity), and what sort of principles would have this effect?
 - what guidance on how to draw from existing approaches is needed, where approaches for accounting already exist?
 - how should guidance be developed for new approaches where needed (for example, where there is little or no existing accounting guidance for particular contributions or components of contributions)?

12. In terms of mechanics, we foresee discussions on accounting guidance would culminate in an APA conclusion forwarding a draft decision to the COP (for forwarding to the CMA, once convened). The guidance itself would be contained as an annex to the draft decision.

Organisation of work

13 In response to paragraph 7(d) of FCCC/APA/2016/L/3, we propose that the facilitated informal consultations on this agenda item approach the work by focusing on two separate sets of questions. The first set of questions relates to paragraphs 26 and 28 of 1/CP.21, and includes:

- key parameters for discussion under paragraph 26;
- upfront information (under paragraph 28) appropriate to specific types of benchmarks for NDCs (eg BAU, intensity, absolute, etc).

The second set of questions relates to paragraph 31, and includes:

- principles required to support the effectiveness of the Agreement;
- how to draw from existing guidance on accounting approaches;
- how the accounting guidance can accommodate all contributions.

Conclusion

14 New Zealand is committed to working toward consensus on how guidance to be developed under paragraphs 26, 28, and 31 of 1/CP.21 can best support building confidence and strengthen ambition over time. We look forward to further discussion of these issues at APA 1.2.

Paper no. 13: Papua New Guinea*

The APA invited Parties to submit, by **30 September 2016**, their views on the following items on the APA agenda, in order to focus the work of the APA:

Papua New Guinea (PNG) wishes to thank the ADP co-chairs for their hard work during Bonn; and the open invitation allowing parties to provide views on Agenda Items 3-6. As such PNG, has collated and put forward the following initial views below;

Item 3, “Further guidance in relation to the mitigation section of decision 1/CP.21 on:

(a) Features of nationally determined contributions, as specified in paragraph 26;

As such to assist proposed nominated ADP co-facilitators on agenda Item 3 (a) advance some understanding on item; PNG would like to propose the following considerations;

- In consistent with the requirements of paragraph 26; NDCs should be based on domestic sectoral mitigation targets and or commitments; meanwhile special provisional features can be developed for bunker fuels from a reporting perspective
- The sectoral mitigation targets and or commitments forming a party’s NDCs should be reported in a standard template to be universally accepted by all parties
- These mitigation targets should be mandatory from developed countries and economies in transition based on their progressive emissions trends that underpins the principles of common but differentiated responsibility within the context of global emissions and industrial responsibility without prejudice to Article 3 para 2 of the Convention
- Other developing countries; including the most vulnerable and those with the lowest or no emissions profile should be encouraged to provide information dependent on support; even if it means they have to indicate absence of activity or any minimal figure in the sectors they can cover
- The COP in any progressive session must adopt the standard features of the NDCs based on a sectoral approach taking into account how some countries have organised their reporting in their final confirmed NDCs contained within the NDC Registry portal
- The terminology and or phrase “adaptation being a priority” of some countries should be phased out with emphasis on the use of the phrase “countries with low emissions profile” and or “no emissions profile”. This will also assist the two co-chairs when managing the views of parties during the meetings on this agenda item as such it compels parties to also note that Agenda 4 has taken care of Adaptation separately.

* Sections of this submission relating to item 4 of the agenda of the APA are contained in document FCCC/APA/2016/INF.2, sections relating to item 5 in document FCCC/APA/2016/INF.3, and sections relating to item 6 in document FCCC/APA/2016/INF.4.

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

- First of all the COP must decide that NDCs must be Mitigation specific and that they be based on committed targets using a sectoral approach bearing in mind the need to separate adaptation from any form of discussion under agenda item 3
- The second approach is to establish a concrete understanding of how we see NDCs position itself within the scope of the existing reporting requirements under the Convention. If NDCs are to take precedence; should it be safe to discard National Communications?
- National Communications are still recognised as the official mode of reporting from both Annex-One and Non-Annex One parties. PNG however sees NDCs as commitments; containing mitigation targets
- The approach to reporting as expected by PNG is envisaged to be determined by the emission profile of a country based on its economies of scale, as such avoiding the need to impose universal requirements on those without any emission profile. As such PNG, would propose that NDCs be subjected to a reasonable review period
- In addition; PNG would propose that parties continue to use the National Communications as a means of reporting progress in different sectors where we have each committed through our NDCs. Finally the BRs and BUR reports should also provide a constant update of how each sectoral programs implemented to achieve the NDC commitments or targets
- An NDC is a Mitigation commitment that gives a broad indication of the sectoral commitments and targets put forward by a Party. A National Communication, BRs and BURs are all the existing reporting tools through which progressive updates on NDC implementation should be reported. It should be useful to maintain the National Communication as it is seen as a more comprehensive reporting tool that also covers aspects of different domestic legislative and policy requirements affecting implementation.

(c) Accounting for Parties' nationally determined contributions, as specified in paragraph 31";

- The existing accounting rules under the Convention must apply to the NDCs as well except those apply to the Kyoto Protocol mechanisms further review under the SBSTA process. The existing IPCC Guidelines and methodologies must also be maintained for the purpose of consistency and sustainability when considering the existing technical capacities of countries.
- New and additional considerations shall be subject to the work of SBSTA including those that may cover sectors such as 'International Transportation or Bunker-Fuels' and whether such qualifies for any form of accounting exercise for the sectors committed within a Party's NDC or a simple reporting format