

## DRAFT TEXT

on

### APA 1.7 agenda 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; (c) Accounting for Parties' nationally determined contributions, as specified in paragraph 31**

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#### Draft text

##### First iteration

*The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA),*

*Recalling relevant Articles of the Paris Agreement,*

*Also recalling decision 1/CP.21, paragraphs 26, 28 and 31,*

*Features of nationally determined contributions, as specified in paragraph 26*

1. *Notes* that features of nationally determined contributions are outlined in the relevant provisions of the Paris Agreement;
2. *Decides* to continue its consideration of further guidance on features of nationally determined contributions at its seventh session (2024);

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

3. *Recalls* Article 4, paragraph 8, of the Paris Agreement, which provides that in communicating their nationally determined contributions, all Parties shall provide the information necessary for clarity, transparency and understanding in accordance with decision 1/CP.21 and any relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
4. *Also recalls* decision 1/CP.21, paragraph 27, by which the Conference of the Parties agreed that the information to be provided by Parties communicating their nationally determined contributions, in order to facilitate clarity, transparency and understanding, 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;
5. *[Adopts* the guidance for the information to facilitate clarity, transparency and understanding of nationally determined contributions contained in annex X[, pursuant to Article 4, paragraph 8, of the Paris Agreement];]
6. *Decides* that in communicating its nationally determined contribution, each [developed country] Party [shall provide][may include, as appropriate, inter alia,][and each developing country Party [shall provide][may include, as appropriate, inter alia,] over time] the information [contained in annex X][in paragraph X below], as applicable to its nationally determined contribution;

*{Note: depending on what Parties ultimately decide, the following (marked) sections would/could either remain a part of the decision (paragraph X) or be moved to an annex (annex x)}*

**a. Quantifiable information on the reference point (including, as appropriate, a base year):**

- i. [Reference year(s), base year(s), reference period(s) or other starting point(s);]
- ii. [Quantifiable information on the reference indicators, their values in the reference year(s), base year(s), reference period(s) or other starting point(s), and as applicable in the target year;]
- iii. [Information on the relevant sources of data;]
- iv. [Conditions for updating reference indicators, if applicable;]

**b. Time frames and/or periods for implementation:**

- i. [Time frame and/or period for implementation, including start and end date, consistent with any further relevant decision adopted by the CMA (common time frames);]
- ii. [Whether the target is a single-year or a multi-year target;]

**c. Scope and coverage:**

- i. [General description of the target (e.g. economy wide absolute emission reduction, emission intensity, emissions reductions below a projected baseline, policies and measures, other);]
- ii. [Sectors, gases, categories and pools covered by nationally determined contribution, including as applicable, consistent with IPCC guidance;]
- iii. [An explanation of why any sectors, gases, categories and pools of anthropogenic emissions and removals are excluded;]
- iv. [Whether sectors, gases, categories and pools of anthropogenic emissions and removals reflect continued coverage of categories covered in the previous nationally determined contribution;]
- v. [How Parties strive to include all categories of anthropogenic emissions and removals in their nationally determined contributions;]
- vi. [Whether the nationally determined contribution also includes adaptation and/or support;]
- vii. [Mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans, including a description of the specific projects, measures and initiatives of Parties' adaptation actions and/or economic diversification plans;]

**d. Planning processes:**

- i. [Planning processes in relation to the nationally determined contribution as appropriate[, including, as applicable, on participatory processes and other processes relevant for the preparation and if available implementation of the NDC, including with indigenous peoples; local communities; elders and youth; just transition; gender; human rights; other important considerations];]
- ii. [Domestic mitigation measures (e.g. policies, measures, regulatory frameworks, projects, activities) aiming at achieving the nationally determined contribution, including those relevant to mitigation co-benefits resulting from adaptation actions and/or economic diversification plans;]
- iii. [How the nationally determined contribution has been informed by the outcomes of the global stocktake, in accordance with Article 4, paragraph 9, of the Paris Agreement;]
- iv. [Specific information applicable to Parties that decided to act jointly under Article 4, paragraph 2, of the Paris Agreement, including the Parties that agreed to act jointly and the terms of this agreement, in accordance with Article 4, paragraphs 16–18, of the Paris Agreement;]
- v. [How the nationally determined contribution relates to long-term planning (e.g. development, sustainable development, poverty eradication, long-term low GHG emission development plans or strategies);]
- vi. [Best practices and experience related to the preparation of the nationally determined contribution, including e.g. potential climate benefits and co-benefits in other areas resulting from the implementation of the nationally determined contribution;]
- vii. [Encourages each Party with a nationally determined contribution under Article 4 of the Paris Agreement, that consists of mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans consistent with Article 4, paragraph 7 of the Paris Agreement, to submit information on how the economic and social consequences of response measures have been considered in developing the nationally determined contribution;]

**e. Assumptions and methodological approaches, including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals:**

- i. [Assumptions and methodological approaches used for the accounting for anthropogenic GHG emissions and removals corresponding to the Party's nationally determined contribution, consistent with decision 1/CP.21, paragraph 31, and accounting guidance adopted by the CMA;]
  - ii. [IPCC methodologies and metrics for estimating anthropogenic greenhouse gas emissions and removals;]
  - iii. [Sector-specific assumptions, methodologies and approaches, consistent with IPCC guidance as appropriate, including, for example: ]
    - a. [Approach to addressing emissions and subsequent removals from natural disturbances on managed lands;]
    - b. [Approach used for harvested wood products;]
  - iv. [Other assumptions and methodological approaches for understanding the nationally determined contributions and estimating corresponding emissions and removals, including: ]
    - a. [How the reference indicators, baseline(s) and/or reference level(s), including where applicable sector specific reference levels, are constructed, including e.g. key parameters, assumptions, definitions, methodologies, data sources and models used;]
    - b. [For the Parties with non GHG targets to apply different methodologies and approaches not covered by the IPCC guidelines, as appropriate, that applicable for their type of the NDCs;]
    - c. [Further technical information, as necessary;]
  - v. [The intended use of voluntary cooperation under Article 6, of the Paris Agreement, if applicable, in accordance with the decisions adopted by the CMA; {SBSTA work on Art. 6};]
- f. How the Party considers that its nationally determined contribution is fair and ambitious, in the light of its national circumstances:**
- i. [How the party considers that its nationally determined contribution is fair and ambitious, in the light of its national circumstances;]
  - ii. [Fairness considerations of efforts such as approaches and concepts that the Party has used to operationalize equity and fairness considerations;]
  - iii. [How the Party has addressed Article 4, paragraph 3, of the Paris Agreement;]
  - iv. [How the Party has addressed Article 4, paragraph 4, of the Paris Agreement;]
  - v. [How the Party has addressed Article 4, paragraph 6, of the Paris Agreement;]
  - vi. [Features of geography, climate and economy, if relevant;]
  - vii. [How the Party considers that its efforts [are strengthening the global response to the threat of climate change and] foster low greenhouse gas emissions development, in the context of sustainable development and efforts to eradicate poverty and in a manner, that does not threaten food production;]
- g. How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2:**
- i. [How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2;]
  - ii. [How the nationally determined contribution contributes towards Article 2, paragraph 1(a), and Article 4, paragraph 1, of the Paris Agreement;]
- h. [Additional information on multiple or different types of mitigation targets in NDCs**
- i. [If the Party has referred to an emissions reduction or limitation target, if relevant information on:]
    - a. [expected emissions level in base year and target year for fixed level target;]
    - b. [headline number in terms of emission reduction in % relative to the base year;]
  - ii. [If the Party has referred to a BAU baseline or scenario, if relevant, information on:]
    - a. [headline number in terms of emission reduction in % relative to the base year;]
    - b. [baseline, including emissions level in terms of CO<sub>2</sub> eq;]
    - c. [whether the baseline is static or dynamic.]
  - iii. [If a Party has referred to emission intensity, if applicable information on:]
    - a. [the level of emissions intensity in the base year/for the baseline;]
    - b. [index value for the base year;]
    - c. [headline number in terms of intensity reduction in %;]
  - iv. [If a Party has referred to an emission peaking target, if applicable information on:]
    - a. [peaking year;]
  - v. [If a party has referred to the implementation of policies and measures, if applicable information on:]

- a. [qualitative description of the policies and measures, including on mitigation co-benefits resulting from adaptation actions and/or economic diversification plans;]
    - b. [quantitative information on expected emission reductions from the policies and measures (if possible);]
  - vi. [If a party has referred to mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans, if applicable, including on:]
    - a. [description of actions, including diversification plans;]
    - b. [indicators the party will use to assess the attainment of the objective;]
    - c. [estimated impact of adaptation actions in emissions levels;]
  - vii. [If a Party has referred to carbon/emission neutrality, if applicable, information on:]
    - a. [definition of carbon or emission neutrality;]
    - b. [accounting approach used for carbon neutrality;]
- i. [Information on adaptation:**
  - i. [If a Party included an adaptation communication as a component of its NDC: follow the guidance being developed under APA agenda item 4;]
  - ii. [NDC guidance for adaptation actions and/or economic diversification plans resulting in mitigation co-benefits [and additional specific information on Parties' adaptation actions and/or economic diversification plans that result in Mitigation co-benefits];]
  - iii. [Parties that are communicating nationally determined actions and strategies pursuant to Article 4.7 designed to yield co-benefits as well as build resilience of socioeconomic and ecological systems, including through economic diversification and sustainable management of natural resources, to provide information on:
    - a. Adaptation plans that also yield mitigation co-benefits, which may cover but are not limited to key sectors such as energy resources, water resources, coastal resources, human settlements and urban planning, agriculture, and forestry;
    - b. Economic diversification actions, which may cover but are not limited to sectors such as manufacturing and industry; energy and mining; transport and communication; construction; tourism; real estate; agriculture, and fisheries.]
  - iv. [The adaptation component of the NDC, both on actions and support provided and needed, as appropriate, in accordance with Articles 7, 9, 10 and 11 of the Paris Agreement;]
  - v. [Relevant information as set out in paragraph 27 of decision 1/CP.21 and information related to the adaptation communication referred to in Articles 7.10 and 7.11 of the Paris Agreement, taking into account the outcome of APA agenda item 4;]
  - vi. [Adaptation efforts and needs in the NDC, if applicable;]
  - vii. [General information of NDCs, if applicable and the outcome of APA agenda item 4.]]
- j. [Information on support**
  - i. [Developed country Parties: indicative quantitative and qualitative the information on provision and mobilization of support in accordance with Article 9.5 and its related guidance:]
    - a. [and 3, 4.5, 4.8, 10 and 11 of the Paris Agreement and paragraphs 27 and 55 of decision 1/CP.21;]
    - b. [as well as taking into account relevant information requirements as set out in decision 19/CP.18.]
  - ii. [Other Parties are encouraged to provide or continue to provide such information voluntarily;]
  - iii. [Developing country Parties: information on how enhanced support will allow for higher ambition in their efforts;]
  - iv. [Developing country Parties: information on finance, technology and capacity-building support needed related to implementation of their NDCs.]]
- k. [Information on finance**
  - i. [Developed countries Parties: quantified information on provision of finance support in their NDCs, including the following information: base year; period for implementation; quantitative amount in the following two years and five years; sources, including ratio between public and other resources; delivery channels; areas and priorities of support; relevant assumptions and methodologies for accounting the financial resources[, and estimating public finance, identifying resources mobilized by public interventions and other policies and attributing private investment]; fairness and ambition why such financial resources are new and additional and how such financial support will assist developing country Parties to implement their NDCs; actions to make available the public finance, policies to attract finance flows from other resources and the causality between public interventions and mobilized investments.]

- ii. [Other Parties are encouraged to provide or continue to provide such information voluntarily;]
  - iii. [Developing country Parties: information on finance support needed in relation to implementing their NDCs.]]
- l. [Information on technology**
- i. [Developed countries Parties: quantifiable information on provision of technology development and transfer support in their NDCs, including the following information: types of support; base year; period for implementation; relevant amount of financial resources to be provided; delivery channels; areas and priorities of support; plans and policies [to encourage the participations by business and research institutes]; measures on incentivizing innovation, promoting international collaboration on R&D, demonstration and deployment and facilitating the access to technologies and address barriers to their transfer to developing countries; programmes and projects to be conducted by public agencies; relevant methodologies and assumptions on estimating their support; [fairness and ambition, including] How such support will assist developing country Parties to implement their NDCs and increase their access to climate related technologies.]
  - ii. [Other Parties are encouraged to provide or continue to provide such information voluntarily;]
  - iii. [Developing countries Parties: information on technology development and transfer support needed in relation to implementing their NDCs.]]
- m. [Information on capacity building**
- i. [Developed countries Parties: information on provision of capacity-building support in their NDCs, including the following information: types of support; base year; period for implementation; relevant amount of financial resources to be provided; delivery channels; areas and priorities of support; policies, programmes and projects of capacity-building; relevant methodologies and assumptions on estimating their support; how such support will assist developing countries to strengthen their capacities on combating climate change;]
  - ii. [Other Parties are encouraged to provide or continue to provide such information voluntarily;]
  - iii. [Developing countries Parties: information on capacity-building support needed in relation to implementing their NDCs.]]
- n. [Information on support needs/received**
- i. [Developing country Parties: information on the costs and barriers on implementing their NDCs and needs on finance, technology and capacity-building support.]]

7. *Affirms* that Parties may provide additional information to facilitate clarity, transparency and understanding of nationally determined contributions;

8. *Reaffirms* that the guidance [contained in annex X][in paragraph X above] also applies to mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans pursuant to Article 4, paragraph 7, of the Paris Agreement;

9. *Recalls* that the least developed countries and small island developing States may prepare and communicate strategies, plans and actions for low greenhouse gas emissions development reflecting their special circumstances, in accordance with Article 4, paragraph 6, of the Paris Agreement;

10. *Capacity of developing countries– Note: pending Parties' work on capacity building support for developing countries.*

[Developing countries, in particular the least developed countries and small island developing States, require support in order to progressively improve the information included to contextualize their nationally determined contributions;]

[Different starting points and capacities;]

[Establish an incentive mechanism to encourage and support developing country Parties to prepare, communicate and implement their nationally determined contributions and to provide relevant information in a successive and durable manner;]

[Consider the capacity-building needs of developing country Parties and [work with partners to] increase their capacity to improve the [provision of information to facilitate] clarity, transparency and understanding of their nationally determined contributions over

time[, including what support would be required relative to what is available][and support the implementation of nationally determined contributions];]

[Flexibility to be provided to developing country Parties based on their nationally determined contributions, in particular the least developed countries and small island developing States, recognizing that the least developed countries and small island developing States may communicate strategies, plans and actions for low greenhouse gas emission development;]

[Provide continuous and adequate support to developing country Parties to identify their capacity-building needs and increase their capacity for enhancing the clarity, transparency and understanding of their nationally determined contributions over time.]

11. *Decides* that the information to facilitate clarity, transparency and understanding of nationally determined contributions [contained in annex X][in paragraph X above] shall be communicated by Parties [when communicating or updating their nationally determined contribution by 2020][with the second and subsequent nationally determined contributions, and that Parties may elect to apply this guidance to their first nationally determined contribution];

12. *Also decides* to initiate the review and, if necessary, revise the information to facilitate clarity, transparency and understanding of nationally determined contributions [contained in annex X][in paragraph X above] at its seventh session (2024), after the first global stocktake;

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

13. *Recalls* Article 4, paragraph 13, of the Paris Agreement, which provides that Parties shall account for their nationally determined contributions, and that in accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall promote environmental integrity, transparency, accuracy, completeness, comparability and consistency, and ensure the avoidance of double counting, in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement;

14. *Also recalls* decision 1/CP.21, paragraph 31, which requests the Ad Hoc Working Group on the Paris Agreement to elaborate, drawing from approaches established under the Convention and its related legal instruments as appropriate, guidance for accounting for Parties' nationally determined contributions, as referred to in Article 4, paragraph 13, of the Agreement, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its first session, which ensures that:

(a) Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

(b) Parties ensure methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions;

(c) Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions and, once a source, sink or activity is included, continue to include it;

(d) Parties shall provide an explanation of why any categories of anthropogenic emissions or removals are excluded;

15. *[Adopts* the guidance for accounting for Parties' nationally determined contributions contained in annex Y [, pursuant to Article 4, paragraph 13, of the Paris Agreement];]

16. *Decides* that in accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions under Article 4, paragraph 13, of the Paris Agreement, [developed country] Parties [shall][[and each developing country Party] should] apply the guidance for accounting for Parties' nationally determined contributions [contained in annex Y][in paragraph Y below];

*{Note: depending on what Parties ultimately decide, the following (marked) sections would/could either remain a part of the decision (paragraph Y) or be moved to an annex (annex Y)}*

- a. [Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate Change and agreed by the CMA *{cross-reference to APA 5 CMA decision - IPCC guidelines and metrics used in reporting, pending discussions in APA5};*]
- b. [Parties account for targets with methodologies not covered by the IPCC guidelines referred to in paragraph Y(a) above, including mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans pursuant to Article 4, paragraph 7, of the Paris Agreement, and provide an estimation of the respective anthropogenic emissions and removals as well as information on methodologies used to estimate these anthropogenic emissions and removals;]
- c. [Parties are encouraged, in accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, to draw on approaches established under the Convention and its related legal instruments, as appropriate;]
- d. [Parties select the approach to account for anthropogenic emissions and removals from the land use, land-use change and forestry sector, if applicable to their respective nationally determined contributions, and when accounting for harvested wood products and emissions from natural disturbances use an accounting approach consistent with the IPCC guidelines referred to in paragraph X(a) above;]
- e. [Parties ensure and maintain methodological consistency, including on reference points, reference levels, baselines, sectors, gases, categories and pools, metrics, definitions, data sources, assumptions and methodological approaches, between the communication and the implementation of nationally determined contributions;]
- f. [Parties account for anthropogenic emissions and removals corresponding to their nationally determined contributions consistently with their greenhouse gas emission inventories, pursuant to Article 13, paragraph 7(a), of the Paris Agreement;]
- g. [Parties use reference indicator(s), baseline(s) and reference level(s), including where applicable sector-specific reference levels are neither overestimated nor underestimated;]
- h. [Parties may apply technical improvements, to methodologies, including to reference indicator(s), baseline(s) and reference level(s), between the communication and the implementation of nationally determined contributions; that do not decrease the efforts;]
- i. [Parties describe any technical updates or changes to methodologies, including to reference indicator(s), baseline(s) and reference level(s), between the communication and the implementation of nationally determined contributions;]
- j. [Parties strive to include all categories of anthropogenic emissions or removals in their nationally determined contributions, and once a source, sink or activity is included, Parties continue to include it;]
- k. [Parties account for all categories of anthropogenic emissions or removals as included in the IPCC guidelines referred to in paragraph Y(a) above corresponding to their nationally determined contributions;]
- l. [Parties provide an explanation of why any categories of anthropogenic emissions or removals are excluded;]
- m. [Each Party voluntarily participating in the cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement shall [promote environmental integrity and] ensure that double counting is avoided on the basis of a corresponding adjustment [in the structured summary][, including for carbon units authorized by the Party for use towards purposes than the achievement of the NDC], consistent with decisions adopted by the CMA;]

#### ***[Accounting for adaptation***

- a. [Parties account for relevant adaptation targets in their nationally determined contributions [, [consistent with the guidance adopted by the CMA under its agenda item 4 *{adaptation}*][ and][ the Adaptation Committee], as appropriate];]

#### ***[Accounting for Support***

- a. [Developed country Parties account for contributions to the provision of support in their nationally determined contributions, as appropriate[, in accordance with [Article 4, paragraphs 5 and 13, and Article 9, paragraphs 7, 10 and 11, of the Paris Agreement][, and] [the modalities for the accounting of financial resources provided and mobilized through public interventions developed under the SBSTA in accordance with paragraph 57 of decision 1/CP.21 and adopted by the CMA];]
- b. [Developed country Parties account for contributions to technology development and transfer and capacity-building in their nationally determined contributions with a view to clarifying the definition and scope of technology development and transfer and capacity-building support, developing the appropriate methodologies to count and calculate the scale and possible effects of such support and avoiding double counting in their nationally determined contributions, as appropriate;]
- c. [Developing country Parties are encouraged to use clear, concise and transparent methodologies or approaches to explain the costs, barriers and support needed related to their nationally determined contributions;]

17. *Also decides* that in accounting for anthropogenic emissions and removals corresponding to Parties' nationally determined contributions under Article 4, paragraph 13, of the Paris Agreement, each participating Party shall account for the use of internationally transferred mitigation outcomes towards its nationally determined contribution, consistently with the guidance referred to in Article 6, paragraph 2, of the Paris Agreement, and shall ensure the avoidance of the double use of emission reductions from the mechanism consistent with its rules, modalities and procedures adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement pursuant to Article 6, paragraphs 4–7, of the Paris Agreement;

18. *Further decides* that the guidance for accounting for Parties' nationally determined contributions [contained in annex Y][ referred to in paragraph Y above] also applies to mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans pursuant to Article 4, paragraph 7, of the Paris Agreement;

19. *Capacity of developing countries— Note: pending Parties' work on capacity building support for developing countries.*

[Least developed countries and small island developing States may prepare and communicate strategies, plans and actions for low greenhouse gas emissions development reflecting their special circumstances;]

[Guidance on accounting to accommodate different national capacities and national circumstances of Parties, and recognize different starting points;]

[Flexibility to be provided to developing country Parties in the scope and level of details related to application of the relevant guidance;]

[The adoption of further requirements to developing countries [, including progressive improvement in accounting systems] to be contingent upon the provision of new, additional and adequate resources to meet their agreed full costs, or a portion of those costs;]

[[Continuous and adequate] Support to be provided to assist developing country Parties in the implementation of the guidance for accounting for Parties' nationally determined contributions [and to increase their relevant capacities][, including integrating and incorporating accounting elements in national MRV systems][in accordance with Article 13, paragraph 14 and Article 13, paragraph 15 of the Paris Agreement];]

[Capacity to be addressed through strong and sustained capacity building support and frameworks for developing countries;]

[Establish an incentivizing mechanism to encourage and support developing country Parties to apply the guidance for accounting;]

20. *Decides* that each Party shall apply the guidance for accounting for Parties' nationally determined contributions [contained in annex Y][ referred to in paragraph Y above] to its second and subsequent nationally determined contributions, and that Parties may elect to apply this guidance to their first nationally determined contribution;



21. *Also decides* that each Party that chooses to pursue voluntary cooperation in the implementation of its nationally determined contribution through the cooperative approaches referred to in Article 6, paragraph 2, [and/or through the mechanism established by Article 6, paragraph 4,] of the Paris Agreement shall apply the guidance for accounting for Parties' nationally determined contributions [contained in annex Y][ referred to in paragraph Y above] to its first and subsequent nationally determined contributions, consistently with any further decision adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

22. *Further decides* that Parties shall provide transparent information on the elements contained in paragraph Y(a–m) of the guidance for accounting for Parties' nationally determined contributions [contained in annex Y][ referred to in paragraph Y above] in their biennial transparency reports[, including through a structured summary], submitted pursuant to Article 13 of the Paris Agreement and any relevant guidance adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

23. *Decides* to initiate the review and, if necessary, revise the guidance for accounting for Parties' nationally determined contributions [contained in annex Y][ referred to in paragraph Y above] at its seventh session (2024), after the first global stocktake.

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