

DRAFT TEXT

on

SBSTA 60 agenda item 13(a) Matters relating to Article 6 of the Paris Agreement Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3

Version 7/6/2024 12:00

Draft decision -/CMA.6

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decision 2/CMA.3 and its annex,

Also recalling decision 6/CMA.4 and its annexes,

I. Scope and definition of a cooperative approach

Option 1

1. *Decides* that a cooperative approach, as referred to in Article¹ 6, paragraph 2, is:

(a) The voluntary participation of a Party and/or Parties in a cooperative approach in respect of a mutually agreed scope of activities and the international transfer of mitigation outcomes that are consistent with the requirements of relevant CMA decisions relating to Article 6, paragraph 2;

(b) The relationship of the cooperative approach with any underlying mechanism(s) or framework(s) or approaches that are consistent with the relevant CMA decisions;

Option 2: {*No text required*}

II. Process for managing common nomenclatures

Option 1

2. *Requests* the secretariat to establish common nomenclatures for all specific information attributes pertaining to cooperative approaches referred to in [relevant annual information attributes in decision 2/CMA.3, annex, paragraph 20(a)–(b),] [Article 6, paragraph 2,] taking into account existing relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and pursuant to decision 6/CMA.4, paragraph 17(j);

3. *Also requests* the secretariat, as the administrator of the centralized accounting and reporting platform, to develop an inclusive process for requesting the establishment of and changes to common nomenclatures, pursuant to decision 6/CMA.4, annex I, chapter II.B;

4. [*Invites* Parties to submit views on and proposals for the process referred to in paragraph 2 above and in decision 6/CMA.4, annex I, paragraph 29;]

5. [*Requests* the secretariat to develop an initial list of common nomenclatures and maintain the list of common nomenclatures in accordance with the process referred to in

¹ Articles referred to in this decision are Articles of the Paris Agreement.

paragraphs 3–4 above [in consultation with the voluntary forum of Article 6 registry system administrators and technical experts from participating Parties];

6. *Takes note* that the secretariat, as the administrator of the centralized accounting and reporting platform, shall assign unique identifiers to each cooperative approach;²

Option 2: {*No text required*}

III. Authorization

7. *Reaffirms* that the authorization is a national prerogative of the first transferring Party;

Option 1

8. *Notes* that the participating Party arrangements for authorizing the use of internationally transferred mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 4(c), [may] [shall] involve a single process [and/or result in [a consolidated] [an] authorization] that addresses, [inter alia and as appropriate, the information in paragraph 12 below] [all elements referred to in decision 2/CMA.3, annex, paragraph 18];

Option 2

9. *Also notes* that the participating Party arrangements for authorizing the use of internationally transferred mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 4(c), may involve a sequential process and [or] result in separate authorizations that collectively address, [inter alia and as appropriate, the information in paragraph 12 below] [all elements referred to in decision 2/CMA.3, annex, paragraph 18];

Option 3

10. *Notes* that the authorization of cooperative approaches, entities and internationally transferred mitigation outcomes may be separate processes that may follow different timelines;

{*End of option*}

Option 1

11. *Clarifies* that internationally transferred mitigation outcomes can only be first transferred once they have been authorized in accordance with the arrangements described in paragraphs 8 and/or 9 above under an authorized cooperative approach [and upon the completion of the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V, and decision 18/CMA.1, annex, chapter VII];

Option 2:{*No text required*}

{*End of option*}

12. **Option 1** [*Encourages*] [*Decides* that the] [each] participating Parties [Party] [to] [shall] include, [at their discretion,] the following [elements] [information] in the authorization(s) [, as appropriate,] for each cooperative approach, as per decision 2/CMA.3, annex, paragraph 18(g–i):

(a) [Unique identifier of the cooperative approach, as obtained from the centralized accounting and reporting platform[, where available]];

(b) Name and [parameters] [description] of the cooperative approach [as per decision 2/CMA.3, annex, paragraphs 18(g) and 20(b)];

(c) Type of carbon market instrument that will be used;

² [See the centralized accounting and reporting platform submission portal at <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/carp-submission-portal/cooperative-approaches.>]

- (d) [Name(s) of the first-transferring] Participating Party [or Parties] [and/or entities] [as per decision 2/CMA.3, annex, paragraph 20(b)];
- (e) [Identification of the authorizing Party's] Registry [or registries involved in] [for the purpose of] tracking [that records internationally transferred mitigation outcomes] [internationally transferred mitigation outcomes] [as per decision 2/CMA.3, annex, chapter VI,] from the cooperative approach;
- (f) Duration of the cooperative approach [as per decision 2/CMA.3, annex, paragraph 18(g)];
- (g) Date of authorization;
- (h) Duration of authorization [as per decision 2/CMA.3, annex, paragraph 20(b)];
- (i) [For the cooperative approach, the name(s) of the authorized using participating Party or Parties or entity or entities, as applicable;]
- (j) [Definition of] [For the cooperative approach and if applicable, how the participating Party specifies] 'first transfer' [by the authorizing Party for the cooperative approach] [as (1) the authorization, (2) the issuance or (3) the use or cancellation of the mitigation outcome, as per decision 2/CMA.3, annex, paragraph 2]
- (k) [For the cooperative approach, the use(s) authorized by the participating Party towards achievement of nationally determined contributions and/or for other international mitigation purposes consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f);]
- (l) [Regulatory framework,] procedures[,] and [certification] standards [and/or methodology(ies)] [applied in] [underpinning] the [implementation of the] cooperative approach];
- (m) [Internationally transferred mitigation outcome] Metrics and [units of] [methods for its] measurement [or conversion and the greenhouse gases covered] [as per decision 2/CMA.3, annex, paragraph 22(c-d)];
- (n) [Any applicable terms and conditions pertaining to changes to the authorization, as well as a description of the process for effecting and transparently communicating any changes];
- (o) [Identification of any other registries involved in the cooperative approach for the purposes of tracking internationally transferred mitigation outcome, mitigation outcomes and activities underpinning the cooperative approach, as applicable];
- (p) Sector(s) [as per decision 2/CMA.3, annex, paragraph 20(b)];
- (q) Vintage(s) [of the underlying mitigation outcome] [as per decisions 2/CMA.3, annex, paragraphs 20(b) and 23(j), and decision 6/CMA.4, annex I, paragraph 5(e)];
- (r) [Activity(ies) and/or] Activity type(s) [as per decision 2/CMA.3, annex, paragraph 20(b)];
- (s) [Contribution of resources for adaptation [referred to in decision 2/CMA.3, annex, chapter VII] [as per decision 2/CMA.3, annex, [paragraph 22(j) and chapter VII] [paragraph 37]]];
- (t) [Contribution to overall mitigation in global emissions [referred to in decision 2/CMA.3, annex, chapter VII] as per decision 2/CMA.3, annex, [paragraph 22(k) and chapter VII] [paragraph 39]]];
- (u) Arrangements for authorizing [using participating Parties or] entities, [as applicable];
- (v) [Authorized entities;]
- (w) Other information relevant to the authorization and[/or] cooperative approach, [as per decision 2/CMA.3] [as per decision 3/CMA.3, annex, paragraph 42];

- (x) [Information on how the participation in each cooperative approach and all cooperative approaches in which it participates combined contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement];
- (y) [Information on how the mitigation outcomes from each cooperative approach are shared between the participating Parties involved];
- (z) [Specification of the indicators to which corresponding adjustments will be applied];
- (aa) [The methods used for establishing the indicative trajectory, trajectories or budgets and the resulting trajectory, trajectories or budget for each relevant indicator, where applicable];
- (bb) [Information on how the method for applying corresponding adjustments ensures that the implementation of the cooperative approach(es) do(es) not lead to a net increase in emissions of participating Parties within and between NDC implementation periods and that corresponding adjustments are representative of and consistent with participating Parties' NDC implementation and achievement];
- (cc) [Information on which methodological approaches are used for quantifying the mitigation outcomes derived from the cooperative approach];
- (dd) [Information on how uncertainties in the quantification are taken into account];
- (ee) [Information on how any baseline or reference levels have been established, including how it is ensured that they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made, taking into account uncertainty];
- (ff) [Information on how policies such as relevant laws, regulations or targets have been taken into account in establishing baselines or references levels];
- (gg) [Information on how the cooperative approach facilitates the achievement of the long-term goals of the Paris Agreement and avoids locking in emission levels, technologies or practices that are inconsistent with achieving those goals];
- (hh) [Information on how the risk of non-permanence is assessed under the cooperative approach, including the frequency and timing of risk assessments, the methodological approaches used, and what types of risks are considered];
- (ii) [Information on how the risks of non-permanence are minimized across several NDC periods, including what measures have been taken to minimize risks and what time horizons have been considered];
- (jj) [Information on how reversals are monitored and quantified, including what methodological approaches are used, the duration and frequency of monitoring for reversals, and measures envisaged in case of failures in monitoring];
- (kk) [Information on how reversals are addressed in full when they occur, including what approaches are used to address reversals and how the responsibility for addressing reversals is assigned];
- (ll) [Arrangements for change and revocation of authorization of the cooperative approach];

Option 3

13. *Decides* that each participating Party shall include in the authorization the elements listed in paragraph 12(a), (d), (g), (j), (u) and (kk) above:

{End of option}

Option 1

14. *Requests* the secretariat, as the administrator of the centralized accounting and reporting platform, to develop and publish [one or more] [a] [voluntary], [standardized] and

user-friendly [forms][template], as necessary, for the [arrangements] [information] outlined in [paragraphs 8 and[/or] 9 above] [paragraph 12 above], [for] [that] a participating Party [shall] [to] use [at its discretion] [to provide the information [requested in] [required by] decision 2/CMA.3, annex, paragraph 18 [to support the consistency and transparency of information provided]]];

Option 2

15. *Notes* that participating Parties may provide the information outlined in paragraph 12 above in a format of their choosing;

Option 3:{*No text required*}

{*End of option*}

Option 1

16. *Decides* that any changes [and/or revocations] to an authorization [of a cooperative approach] [should] [shall] not apply to or affect internationally transferred mitigation outcomes that have already been first transferred, [unless otherwise agreed and made publicly available by the participating Parties in a cooperative approach [or unless made by a participating Party under extreme circumstances]]];

Option 2

17. *Requests* the Subsidiary Body for Scientific and Technological Advice, as part of the review of the guidance to be conducted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028),³ to continue considering the potential scope of changes to the authorization of internationally transferred mitigation outcomes towards use(s) and the process for managing them that avoids double counting;

Option 3

18. *Decides* that a Party, if making changes to its authorization of an internationally transferred mitigation outcome, shall ensure the avoidance of double counting that could arise from such changes, consistent with Article 6, paragraph 2;

Option 4

19. *Emphasizes* that any changes to an authorization of the use of internationally transferred mitigation outcomes should not apply to or affect mitigation outcomes covered by that authorization that have already been first transferred [**Option 4A:** , subject to any applicable terms and provisions in the authorization that specify the circumstances for such changes and the process for managing them, taking into account other participating Parties and/or authorized entities in the cooperative approach, and, where relevant, limiting any revocations of first transfers to extreme circumstances [such as those involving, inter alia, violations of domestic statutes, or national security, or inconsistencies with the eleventh preambular paragraph of the Paris Agreement, or with this guidance and relevant decisions of the CMA]] [**Option 4B:** , unless otherwise agreed and made publicly available by the participating Parties in a cooperative approach or unless made by a participating Party under extreme circumstances];

20. *Clarifies* that a copy of the authorization(s) of the use of ITMOs, as well as any changes thereto, is to be included with the information on the authorization and any changes to the earlier authorization in the regular information as per decision 2/CMA.3, annex, paragraph 21(c); notified to authorized participating Parties and/or entities; published on the registry of the authorizing Party and delivered to all registries involved in the same cooperative approach, and that the delivery should be organized in a way that it is completed as soon as practicable to enable its transparent and timely application;

Option 5

³ Decision 3/CMA.3, paras. 14–15.

21. *Notes* that participating Parties may change and/or revoke the authorization of ITMOs at any time;

Option 6: {no text required}

{*End of option*}

Option 1

22. *Requests* the secretariat[, in consultation with registry system administrators through the voluntary forum of Article 6 registry system administrators and technical experts of participating Parties,] to develop the [functionalities for participating Parties to publish copies of their authorization, or to utilize at their discretion the voluntary, standardized and user-friendly template referred to in paragraph 14 above to provide information on their authorization referred to in paragraph 12 above¹⁶ above, as appropriate, on] [standardized data structure for internationally transferred mitigation outcome authorizations, implement this structure in] the international registry[, and include the [specification of the data structure] [specified functionalities] in the standards and recommended practices for recording of data and information related to internationally transferred mitigation outcomes referred to in decision 6/CMA.4, paragraph 32, for use by registries that connect to the international registry[, consistent with this guidance and future relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, for review by the Subsidiary Body for Scientific and Technological Advice at its sixty-first session];

Option 2

23. *Clarifies* that, consistent with decision 2/CMA.3, annex, paragraph 35, the centralized accounting and reporting platform will provide a public repository for Parties' statements and/or copies of authorization, including any changes or updates made to their authorization;

Option 3:{*No text required*}

IV. Application of first transfer

Option 1:

24. *Recalls* decision 2/CMA.3, annex, paragraph 2 which states that a first transfer is when an internationally transferred mitigation outcome is authorized for use towards the achievement of an NDC or for other international mitigation purposes;

25. *Clarifies* that the first transfer shall be applied in accordance with the process referred to in paragraph 24 above;

Option 2

26. *Decides* that the first transfer of an internationally transferred mitigation outcome [authorized for use towards achievement of nationally determined contributions and/or for other international mitigation purposes shall be the earlier of the first international transfer of the internationally transferred mitigation outcome pursuant to decision 2/CMA.3, annex, paragraph 2(a), and the first transfer of the internationally transferred mitigation outcome as specified by the first transferring Party, pursuant to decision 2/CMA.3, annex, paragraph 2(b)][should be pursuant to decision 2/CMA.3, annex, paragraph 2(a)-(b)];

Option A

27. *Decides* that the first transfer of an internationally transferred mitigation outcome authorized only for use other international mitigation purposes shall be the earlier of the first international transfer of the internationally transferred mitigation outcome to another Party and the first transfer of the internationally transferred mitigation outcome specified by the first transferring Party pursuant to decision 2/CMA.3, annex, paragraph 2(b);

Option B

28. *[Clarifies* that where a mitigation outcome has been authorized for use for other international mitigation purposes and the first transfer is specified by the first transferring participating Party as being the use or cancellation of the mitigation outcome in accordance with decision 2/CMA.3, annex, paragraph 2(b), in order to ensure the application of corresponding adjustments consistent with decision 2/CMA.3 and future relevant decisions of the CMA:

(a) Each participating Party shall be notified of the first transfer where an internationally transferred mitigation outcome is cancelled or used for other international mitigation purposes by a participating Party;

(b) The participating Party shall ensure it has robust arrangements in place to be immediately notified of the first transfer to avoid double counting where the internationally transferred mitigation outcome is otherwise cancelled or used for other international mitigation purposes;]

{end of option}

29. *[Also decides][Clarifies]* that [each participating Party shall specify, for a given cooperative approach], the first transfer of an internationally transferred mitigation outcome authorized for use for other international mitigation purposes as being consistent with decision 2/CMA.3, annex, paragraph 2(b), and apply that specified first transfer consistently for the duration of the cooperative approach indicated in its initial report pursuant to decision 2/CMA.3, annex, paragraph 18(g), while noting the specified first transfer may differ for each cooperative approach in which the participating Party participates;

30. *[Further decides* that, where participating Parties[and stakeholders] using cooperative approaches choose to voluntarily contribute resources for adaptation through contributions to the Adaptation Fund, pursuant to decision 2/CMA.3, annex, paragraph 37, that the voluntarily contribution can be carried out by the transfer of internationally transferred mitigation outcomes to an account of the Adaptation Fund [in the international registry], such contributions shall constitute a first transfer, except where the internationally transferred mitigation outcome has already been first transferred;]

31. *[Decides][Clarifies]*that, where participating Parties and stakeholders choose to cancel internationally transferred mitigation outcomes that are not counted towards any Party's nationally determined contribution or for other international mitigation purposes to deliver overall mitigation in global emissions, consistent with decision 2/CMA.3, annex, paragraph 39, [and this use of the internationally transferred mitigation outcome has been authorized,] the cancellation shall be affected as a first transfer, except where the internationally transferred mitigation outcome has already been first transferred;

V. Emission avoidance**Option 1**

{Placement option: the text could be addressed in the draft conclusion of this session }

32. *Requests* the Subsidiary Body for Scientific and Technological Advice to consider, as part of the review of the guidance to be conducted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028)⁴ whether internationally transferred mitigation outcomes could include emission avoidance;

Option 2.

33. *Recalls* decision 6/CMA.4, paragraph 16(b)(ii), requesting the Subsidiary Body for Scientific and Technological Advice to consider whether internationally transferred mitigation outcomes could include emission avoidance;

⁴ Decision 2/CMA.3, paras. 14–15.

34. *Also recalls* that pursuant to decision 2/CMA.3, annex, paragraph 1(a)–(b), that internationally transferred mitigation outcomes are real, verified and additional emission reductions and removals, including mitigation co-benefits resulting from adaptation actions and/or economic diversification plans or the means to achieve them, constitute mitigation outcomes under Article 6;

35. *Decides* that mitigation outcomes shall be categorized as either emission reductions or removals for the purpose of implementing Article 6, paragraph 2;

Option 3 {*No text required*}

VI. Application of corresponding adjustment

Option 1:

36. *Requests* the Subsidiary Body for Scientific and Technological Advice to consider, as part of the review the guidance to be conducted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028)⁵, further guidance in relation to corresponding adjustments for multi-year and single-year nationally determined contributions, in a manner that ensures the avoidance of double counting, on:

(a) Methods for establishing an indicative trajectory, trajectories or budget and for averaging, including with respect to relevant indicators, and for calculating cumulative emissions by sources and removals by sinks;

(b) Methods for demonstrating the representativeness of averaging for corresponding adjustments by quantifying how much the yearly transaction volume differs from the average for the period;

37. *Requests* the Subsidiary Body for Scientific and Technological Advice to consider, as part of the review of the guidance to be launched by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028),⁶ the need for additional guidance, if any, on the application of decision 2/CMA.3, annex, paragraph 12;

Option 2: {*Addresses in work programme in 2025 (see chapter XV below)*}

VII. Agreed electronic format

Option 1

38. *Adopts* the agreed electronic format, referred to in decision 2/CMA.3, annex, paragraph 20, as contained in appendix A;

Option 2

39. *Takes note* of the work undertaken in response to mandates arising from decision 6/CMA.4, paragraph 2 and encourages Parties to keep testing the draft version of the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information), as contained in decision 6/CMA.4 annex VII;

Option 3

40. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue its work on the draft version of the agreed electronic format referred to in decision 6/CMA.4, annex VII for consideration at its sixty-second session (June 2025);

⁵ Decision 2/CMA.3, paras. 14–15.

⁶ Decision 2/CMA.3, paras. 14–15.

VIII. Tables for submitting annual information as part of the regular information

Option 1

41. *Adopts* the tables for submitting annual information as part of the regular information, referred to in decision 2/CMA.3, annex, paragraph 23(j), as contained in appendix B;

42. *Clarifies* that the tables referred to in paragraph 41 above shall be submitted by a Party for each cooperative approach in which it participates;

Option 2

43. *Decides* that participating Parties shall include the information set out in decision 2/CMA.3, annex, paragraph 23(j), in annex 4 to the biennial transparency report in accordance with the outline contained in annex VI to decision 6/CMA.4 in a format to be determined by the participating Party;

Option 3

44. *Requests* the Subsidiary Body for Scientific and Technological Advice to conduct its next consideration of the tables for submitting annual information as part of the regular information, as referred to in decision 2/CMA.3, annex, paragraph 23(j), at its sixty-second session (June 2025);

IX. Sequencing and timing

45. *Requests* the secretariat to revise the manual for the accounting, reporting and review of cooperative approaches⁷ referred to in decision 6/CMA.4, paragraph 22, in order to assist Parties, specifically developing country Parties, by easing their reporting burden by describing the sequencing and timing of reporting and review pursuant to decisions 2/CMA.3 and 6/CMA.4;

Option 1

46. *Notes* that the submission of an initial report or updated initial report by a participating Party is a requirement for submitting, in an agreed electronic format, annual information on each cooperative approach;

47. *Decides* that the report on the review on the initial report or updated initial report for a cooperative approach, as submitted by the participating Party, shall be published prior to that participating Party including in its agreed electronic format information on actions in respect of internationally transferred mitigation outcomes originating from that cooperative approach;

48. *Also decides* that the review of the initial report and of any updated initial report shall be finalized (i.e. consistency achieved) prior to [the authorization of specific internationally transferred mitigation outcomes][the submission of the annual information through the agreed electronic format and of the regular information];

Option 2

49. *Encourages* participating Parties to submit an initial report or updated initial report by a participating Party prior to submitting, in an agreed electronic format, annual information on each cooperative approach;

{end option 2}

50. **Option 1:** *Decides* that, when the annual information on internationally transferred mitigation outcomes for which the report on the review on the initial report or updated initial report has not yet been published, the Article 6 database shall include the additional notation

⁷ Available at <https://unfccc.int/documents/634354>.

“[initial report review pending][in progress]” in the results of the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a);

51. **Option 2:** *Decides* that the following information on the status of the review of the initial or updated initial report shall be made publicly available on the centralized accounting and reporting platform:

(a) “Initial report review pending” when the report on the review of the initial or updated initial report has not yet been published;

(b) “Initial report review finalized without inconsistencies” when the report on the review of the initial or updated initial report has been published and no inconsistencies have been identified in the review report;

(c) “Initial report review finalized with inconsistencies” when the report on the review of the initial or updated initial report has been published and inconsistencies have been identified in the review report;

(d) “Initial report review finalized and significant and persistent inconsistencies identified” when the report on the review of the initial or updated initial report has been published and cases of significant and persistent inconsistencies have been identified pursuant to decision 6/CMA.5, annex, paragraph 14;

Option 3: *{No text required}*

52. *[Recalls* that the Article 6 technical expert review report shall be published no later than the start of the technical expert review week referred to in decision 18/CMA.1 as per decision 6/CMA.4, annex II, paragraph 21(h);

53. *[Also] recalls* that the technical analysis referred to in decision 14/CP.19, paragraph 11, shall be carried out concurrently with the technical expert review under decision 18/CMA.1;

54. *Decides* that, for any reference level and baseline referred to in decision 2/CMA.3, annex, paragraph 22(a)(ii), a technical analysis similar to that referred to in paragraph 53 above shall apply as defined by the CMA[at its seventh session (November 2025)];

55. *Clarifies* that a first transfer[referred to in decision 2/CMA.3, annex, paragraph 2, in relation to an internationally transferred mitigation outcome] may only be effected after the achievement of the mitigation outcome[[verified in the technical expert review report referred to in decision 18/CMA.1, annex, paragraph 162,] in line with decision 2/CMA.3, annex, paragraph 1(a)];

X. Process of identifying, notifying and correcting inconsistencies

Option 1

56. *[Recalls* that, pursuant to decision 2/CMA.3, where a mitigation outcome is measured and transferred in tonnes of carbon dioxide equivalent, Parties have to provide information on how each cooperative approach provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA;

57. *Requests* the Article 6 technical expert review teams to assess if the measurement reported for the cooperative approach is consistent with the methodologies and metrics applied by the participating Parties in the accounting approach for their NDC;

58. *Recalls* that, pursuant to decision 2/CMA.3, annex, paragraph 18(h)(ii), and other relevant provisions, the initial report shall contain comprehensive information to describe how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage);

59. *Requests* the Article 6 technical expert review teams to assess if the information provided on methodologies is consistent with decision 2/CMA.3, annex, paragraph 18(h)(ii), and other relevant provisions, including encouraging comparability with methodological approaches in use under the clean development mechanism and the mechanism established by Article 6, paragraph 4, as applicable;

60. *Recalls* the guiding principles of the Article 6 technical expert reviews in the guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V;]

61. *Also recalls* that the Article 6 database shall identify inconsistencies and unavailability of annual information by performing consistency checks on the accuracy and completeness of the information in accordance with the relevant requirements of decision 2/CMA.3, annex, chapter IV.B–C;⁸

62. *Clarifies* that inconsistencies identified during the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), and in decision 6/CMA.4, annex I, paragraph 39, [may][should] be addressed,[where appropriate] through the relevant participating Parties submitting revised agreed electronic formats, as required, followed by performance of a successful consistency check [and/or may be addressed in the recommended actions to be taken by a participating Party that are specified by an Article 6 technical expert review team pursuant to decision 6/CMA.4, annex II, paragraph 5(b)];

63. *Decides* that, should inconsistencies in respect of annual information be identified during the consistency check in the individual agreed electronic format of a participating Party or between the agreed electronic formats of Parties participating in the same cooperative approach, the relevant information will be marked [as “checked, no inconsistencies identified”, “checked, inconsistencies identified” or “information for check not available”] in accordance with a consistency check procedure developed by the secretariat consistently with decision 2/CMA.3, annex, paragraph 33(a);

64. [Notes that the results of the consistency checks performed will be made public[ly] [available on the centralized accounting and reporting platform] and show whether reported information is, inter alia:

(a) Consistent: there is no inconsistency found in checks performed on the information;

(b) Inconsistent:[**Option A** inconsistencies or mismatches of information have been found in checks performed on the reported information;][**Option B:**

(i) Checks performed on the information submitted by the participating Party in its initial report indicate that the information submitted is not consistent with the requirements of decision 2/CMA.3, annex, paragraph 18, and decision 7/CMA.6, annex II, paragraph 3;⁹

(ii) Checks performed on the information for each further cooperative approach indicate that the information is not consistent with the requirements of decision 2/CMA.3, annex, paragraph 18(g–i);¹⁰

(iii) Checks performed on the information in relation to its participation, submitted in its regular information as an annex to the BTR, found not consistent with the requirements of decision 2/CMA.3, annex, paragraphs 21–23;¹¹

(iv) Checks performed on the information in respect of internationally transferred mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 33(a), show inconsistencies or mismatches of information have been found;¹²

⁸ Decision 6/CMA.4, annex I, para. 39.

⁹ See decision 7/CMA.6, annex II, paras. 2(a) and 3.

¹⁰ See decision 7/CMA.6, annex II, paras. 2(b) and 3.

¹¹ See decision 7/CMA.6, annex II, paras. 2(c) and 3.

¹² See decision 7/CMA.6, para. 2(d).

(v) Not available: information required to perform the consistency check was not available;{end option B}}

(c) [Option A {continues}: Not available: information required to perform the consistency check was not available; {end option A}]]

65. [Decides that internationally transferred mitigation outcomes identified as inconsistent pursuant to paragraphs 63–64 above shall not be transferred and used towards achievement of NDCs or other international mitigation purposes until the identified inconsistencies are resolved, noting decision 6/CMA.4, paragraph 14;]

66. [Recalls decision 6/CMA.4, annex II, paragraph 50 and encourages lead reviewers, when discussing how to improve the quality, efficiency and consistency of Article 6 technical expert reviews, to identify common and recurring situations across Parties of significant and persistent inconsistencies;

67. Clarifies that:

(a) “Significant inconsistencies” for the purpose of decision 6/CMA.4, annex II, paragraph 49, means inconsistent with two or more notations (e.g. 64(b)(i) and (ii) above);

(b) “Persistent inconsistencies” for the purpose of decision 6/CMA.4, annex II, paragraph 49, means inconsistencies that remain unresolved by the time of the subsequent review];

68. [Recalls that the report referred to in decision 2/CMA.3, annex, paragraph 28, is to be considered in accordance with decision 18/CMA.1, annex, paragraph 165;]

Option 2: {No text required}

XI. Inconsistencies identified in Article 6 technical expert reviews

Option 1

Option A

69. Encourages lead reviewers to liaise with the Committee referred to in Article 15, paragraph 2, of the Paris Agreement with respect to the inconsistencies referred to in paragraph 64 above;

Option B

70. Decides that the Article 6 technical expert review team shall determine whether an identified inconsistency is significant and persistent pursuant to decision 6/CMA.4, paragraph 14;]

Option C

71. Recalls that, pursuant to decision 6/CMA.4, annex II paragraph 5, an Article 6 technical expert review team shall specify recommended actions to be taken by the participating Party, including recommendations on:

(a) How to improve consistency with the requirements of the annex to decision 2/CMA.3 and any future relevant decisions of the CMA;

(b) How to address identified inconsistencies in quantified information that is reported under chapter IV.B (Annual information) and IV.C (Regular information) of the annex to decision 2/CMA.3 and/or identified by the secretariat as part of the consistency check;

72. Decides that the reviews specifying recommended action to be taken when inconsistencies are identified shall be guided by the type of inconsistency, considering that:

(a) Formal inconsistencies, including minor mistakes with no implications for future actions, must be addressed and further actions and operations are not impeded;

(b) For data inconsistencies, including outcomes of consistency checks by the secretariat and issues exclusively related to the availability or consistency of data:

- (i) They must be addressed and internationally transferred mitigation outcomes shall be marked as inconsistent;
- (ii) Further actions and operations are not impeded;
- (iii) Recommendations shall be made pointing out the inconsistency and requesting clarification or correction;

(c) For material inconsistencies, such as an internationally transferred mitigation outcome claim that does not possess the minimum required elements for its eligibility:

(d) They must be addressed and the internationally transferred mitigation outcome shall be marked as inconsistent;

(e) Further actions and operations are impeded until correction of the inconsistency;

(f) Recommendations may include a request for the submission of missing information, the replacement of the ITMO or other actions, as applicable;

73. *Recalls* that the Article 6 technical expert review team shall also consider any recommendations concerning inconsistencies or areas for improvement identified in previous Article 6 technical expert review reports for the participating Party, if any, and reiterate those recommendations in cases of non-responsiveness of the participating Party in its latest submission;

74. *Clarifies* that a Party should respond to recommendations by addressing the inconsistency and reporting back on how the inconsistency has been addressed, taking into account the time frames established for the review process;

75. *Decides* that the implications of non-responsiveness shall be guided by the type of inconsistency, considering that:

(a) Formal inconsistencies shall be pointed out in the report by the Article 6 technical expert review team with a request for correction;

(b) For data inconsistencies:

- (i) They shall be pointed out in the report by the Article 6 technical expert review team;
- (ii) The internationally transferred mitigation outcome marked with data inconsistencies may be transacted, but shall not be used towards achievement of nationally determined contributions or for other international mitigation purposes;

(c) For material inconsistencies:

- (i) They shall be pointed out in the report by the Article 6 technical expert review team under a specific subheading, alongside the previous recommendation;
- (ii) All actions and operations involving the internationally transferred mitigation outcome remain impeded until correction of the inconsistency;

{Options A or B can be combined with option C}

Option 2: *{No text required}*

XII. Modalities for reviewing information that is confidential

76. *Recalls* the provisions for participating Parties to designate information provided to the Article 6 technical expert review team during the review as confidential and the provisions relating to the review of such information contained in decision 6/CMA.4, annex II, chapter VII;

77. [Decides that a participating Party that designates information provided to the Article 6 technical expert review team as confidential should provide the basis for protecting such information, including by referring to relevant laws and regulations in the country concerned;].

78. Requests the secretariat to develop, publish and implement the necessary administrative procedures, including a specific code of conduct for Article 6 technical expert review teams, for [treating] and [reviewing] information identified as confidential by participating Parties [in their submissions pursuant to the information required to be reported under Article 6, paragraph 2, and taking into account decision 18/CMA.1] [during the review as described in paragraph 76 above] [for consideration by the CMA at its seventh session (November 2025)];

XIII. Special circumstances of the least developed countries and small island developing States

Option 1

79. Decides to consider the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, without prejudice to decisions already adopted on the matter, at each of its sessions, including as part of the review of the guidance on cooperative approaches and the development of recommendations thereon¹³ for consideration at its tenth session (2028);

Option 2

80. Recalls decision 2/CMA.3, annex, paragraph 5, which states that the special circumstances of least developed countries and small island developing States shall be recognized where this guidance relates to NDCs, and other aspects of their special circumstances may be recognized in further decisions of the CMA;]

81. Resolves to continue consideration at its tenth session (2028) of the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, without prejudice to decisions already adopted on the matter;

XIV. Additional functionalities and procedures for the international registry

Option 1

82. Recalls decision 6/CMA.4, annex I, paragraphs 9, 10 and 23, regarding the interoperability of participating Party registries and the connection of the Article 6, paragraph 4, mechanism registry to the international registry;

83. Decides that, in addition to enabling the ability to pull and view data and information¹⁴ on holdings and the action history of authorized Article 6, paragraph 4, emission reductions, the connection between the international registry and the Article 6, paragraph 4, mechanism registry shall enable the transfer of [authorized Article 6, paragraph 4, emission reductions][all ITMOs (including authorized Article 6, paragraph 4, emission reductions)] (being internationally transferred mitigation outcomes pursuant to decision 2/CMA.3[, annex, paragraph 1(g),] [and decision 18/CMA.1]) from Article 6, paragraph 4, mechanism registry accounts to [the relevant national registry or to] accounts within the Party-specific sections] of the international registry [where applicable];

¹³ As per decision 2/CMA.3, paras. 14–15.

¹⁴ Pursuant to decisions 3/CMA.3, annex, para. 63, and 6/CMA.4, annex I, para. 24.

Option 2

84. *Recalls* decision 6/CMA.4, annex I, paragraphs 9, 10 and 23, and decision 7/CMA.4, annex I, paragraph 49, regarding the interoperability of participating Party registries and the connection of the Article 6, paragraph 4, mechanism registry to the international registry;

85. *Decides* that, in addition to enabling the ability to pull and view data and information on holdings and the action history of authorized Article 6, paragraph 4, emission reductions, the connection between the international registry and the Article 6, paragraph 4, mechanism registry shall enable the transfer of authorized Article 6, paragraph 4, emission reductions (being internationally transferred mitigation outcomes pursuant to decision 2/CMA.3, annex, paragraph 1(g)) from Article 6, paragraph 4, mechanism registry accounts to a Party-specific extension of the international registry that functions as part of the Article 6, paragraph 4, mechanism registry, which shall support the acquisition, holding, transfer and cancellation or retirement of authorized Article 6, paragraph 4, emission reductions for Parties that request such services and in accordance with the operations and procedures of the Article 6, paragraph 4, mechanism registry, including for Party authorization of account access;

Option 3

86. *Decides* that the international registry will enable the ability to pull and view and no transfer of Article 6, paragraph 4, emission reductions or additional functionalities.

Option 4 {No text required}**XV. Work programme**

87. *Requests* the Subsidiary Body for Scientific and Technological Advice to complete consideration of the need for additional guidance, if any, on the following remaining matters that were agreed for further work pursuant to decision 2/CMA.3, paragraph 3, with a view to making recommendations for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (November 2025), elaboration of further guidance in relation to corresponding adjustments for multi-year and single-year nationally determined contributions, in a manner that ensures the avoidance of double counting, on:

(a) Methods for establishing an indicative trajectory, trajectories or budget and for averaging, including with respect to relevant indicators, and for calculating cumulative emissions by sources and removals by sinks;

(b) Methods for demonstrating the representativeness of averaging for corresponding adjustments by quantifying how much the yearly transaction volume differs from the average for the period;

88. *Also requests* the Subsidiary Body for Scientific and Technological Advice to consider the need for additional guidance on the application of decision 2/CMA.3, annex, paragraph 18(h)(iii), with a view to making recommendations for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session;

89. *Further requests* the Subsidiary Body for Scientific and Technological Advice to consider the need for additional guidance, if any, on the application of decision 2/CMA.3, annex, paragraph 12, with a view to making recommendations for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session;

90. *Invites* Parties and observers to submit via the submission portal¹⁵ by 15 March 2025 views on the matters referred to in paragraphs 87–89 above;

91. *Requests* the Subsidiary Body for Scientific and Technological Advice Chair to prepare an informal document containing possible options and recommendations in relation

¹⁵ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

to the matters referred to in paragraphs 87–89 above, including textual proposals, to facilitate deliberations on further guidance on cooperative approaches, drawing on the submissions referred to in paragraph 90 above, for consideration by the Subsidiary Body for Scientific and Technological Advice at its sixty-second session (June 2025);

XVI. Other matters

92. *Expresses concern* about the current estimated USD X.X million shortfall in resources for work on mandated tasks relating to Article 6, paragraph 2;¹⁶

93. [*Underscores* the importance of adequate resources in supporting the technical expert review of submitted initial reports;]

94. *Requests* Parties to urgently make voluntary contributions to the trust fund for supplementary activities in order to enable the full development, establishment and operation of the functions and components of the infrastructure and technical expert review under Article 6, paragraph 2;¹⁷

95. [*Requests* the Subsidiary Body for Implementation at its sixty-second session to consider options for the predictable and sufficient provision of resources for the full development, establishment and operation of the functions and components of the infrastructure and technical expert review under Article 6, paragraph 2, for the biennium 2026–2027 with a view to making a recommendation thereon for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session];

96. [*Also requests* the secretariat to further specify the resources required to enable the full development, establishment and operation of the functions and components of the infrastructure and technical expert review under Article 6, paragraph 2, for the biennium 2026–2027[, for consideration by the Subsidiary Body for Implementation at its sixty-first session (November 2024), in order to achieve the predictable and sufficient provision of these resources];

97. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in this decision;

98. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

¹⁶ See document FCCC/TP/2023/1.

¹⁷ The relevant budget estimates are set out in table 2 in document FCCC/TP/2023/1.

[Appendix A

Tables for submitting the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

An electronic version of the AEF can be found [here](#).

Table 1 Submissions	
Party^a	Party
Version	X.Y
Reported year^b	Year
Date of submission	dd/mm/yyyy
[Status]^c	[(Not) reviewed]
Consistency check^d	(Not) consistent
First year of the NDC implementation period	Year
Last year of the NDC implementation period	Year
[A6 TER report]^e	[link]

^a Reporting Party as per common nomenclatures.

^b The annual period from 1 January to 31 December during which actions occurred.

^c “Reviewed” if the information in the submission was considered in an Article 6 TER report as per decision 6/CMA.4, annex II, para. 2©. In all other cases, “Not reviewed” is used. This field is automatically completed by the CARP.]

^d ‘Consistent’ if the consistency check on the AEF submission detected no inconsistencies. ‘Not consistent’ if the consistency check of the AEF submission detected any inconsistencies. This field will be automatically filled by the CARP. This field will be automatically filled by the CARP.

^e Hyperlink to the Article 6 TER report in which the information in the AEF submission has been considered as per decision 6/CMA.4, annex II, para. 2(d). This field is automatically completed by the CARP.]

Table 2

[option 1: Elements of authorization][Option 2: Authorizations]

{Note: In option 1, authorizations are reported as an action in table 3, in option 2 authorizations are reported here. Options are marked from here as corresponding brackets to accommodate both views}

Authorization				
Authorization ID ^a	Date of authorization ^b	Cooperative approach ID ^c	Version of the authorization	[First transferring participating Party ID ^d]

Table 2 (continued)

[Elements of authorization][Authorizations]

Authorization details													
Metric	[Applicable GWP values ^e]	Applicable non-GHG metric ^f	Authorized quantity ^g	Sector(s) ^h	Activity type(s) ⁱ	Purposes for authorization	[Authorized Part(ies) ID ^j]	[Authorized entit(ies) ID ^k]	OIMP authorized by the Party ^l	Authorized [use] timeframe ^m	Authorization terms and conditions ⁿ	Authorization documentation ^o	First transfer definition for OIMP ^p
GHG						NDC							Authorization
Non-GHG						[NDC and OP]							Issuance
						[NDC and IMP]							Use or cancellation of the mitigation outcome
						[OIMP]							
						All							

^a Authorization ID as assigned by the first transferring participating Party.

^b Date on which the authorization was issued.

^c Unique identifier of the cooperative approach as per common nomenclatures.

^d Unique identifier of the participating Party in which the mitigation outcome was generated as per common nomenclatures.]

^e Type of Global warming potential (GWP) values applied (e.g., '100-year values from 5th assessment report by the IPCC').

^f Type of non-GHG metric applied (e.g., 'kilowatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

^g This field is **optional**. It may be used to specify the maximum quantity of ITMOs that are authorized.

^h Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

ⁱ Description of the mitigation activity type(s) as per common nomenclatures.

^j Unique identifier of the Parties that have been authorized to use ITMOs towards their NDC as per common nomenclatures.

^k Unique identifier of the entities that are authorized as per common nomenclatures, if applicable.

^l [This field is only applicable if the authorization is for OIMP. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., a program, such as ICAO-CORSIA, or the distinct identified purpose) is entered in this field.]

^m This field is **optional**. It may be filled to specify the time frame (e.g. from 2021 to 2030) for which mitigation outcomes may be generated that are covered under the authorization and/or the time frame in which the ITMOs related to the authorization may be used (e.g. from 2021 to 2030).

ⁿ This field is **optional**. It may be completed to specify the description of the authorization terms and conditions.

^o This field should include a hyperlink to the relevant documentation for this authorization.

^p This field is only applicable if the authorization for use for OIMP. It should specify the first transfer definition as per decision 2/CMA.3, annex, para. 2(b). In other cases, this field should be reported as 'Not applicable' (NA).

**Table 3
Actions**

<i>Action type and date</i>			<i>ITMO</i>							
			<i>Unique identifiers</i>							
			<i>ITMO unique identifier^f</i>				<i>Underlying units</i>			
							<i>Underlying unit unique identifier^g</i>			
<i>Action date^a</i>	<i>Action type^b</i>	<i>Action subtype</i>	<i>Cooperative approach ID^c</i>	<i>Party ITMO registry ID^d</i>	<i>Authorization ID^e</i>	<i>First ID</i>	<i>Last ID</i>	<i>First ID</i>	<i>Last ID</i>	<i>Underlying unit registry ID^h</i>
	{See electronic version for full list of possible values}	{See electronic version for full list of possible values}								

**Table 3 (Continued)
Actions**

<i>ITMO (continues)</i>										
<i>Metric and quantity</i>					<i>ITMO details</i>					
<i>Metric</i>	<i>[Applicable GWP valuesⁱ]</i>	<i>Applicable non-GHG metric^j</i>	<i>[Quantity (t CO₂ eq)^k]</i>	<i>Quantity [(in non-GHG metric)^l]</i>	<i>First transferring participating Party ID^m</i>	<i>Mitigation type</i>	<i>[Reversal riskⁿ]</i>	<i>[Reversal risk category]</i>	<i>Vintage^o</i>	
GHG						Emission reductions	Yes			
non-GHG						Removals	No			

Table 3 (Continued)
Actions

Action						SOP and OMGE			
Action details									
Transfer / Acquisition			Use or cancellation						
Transferring [participating] Party ID ^p	Acquiring [participating] Party ID ^q	Purpose for which the ITMO has been used [towards]or cancelled [towards] OIMP ^r	[Using/cancelling participating Party ID ^s]	ID of the using/cancelling authorized entity ^t	Calendar year [for][towards] which the ITMOs are used towards NDC ^v	[Share of proceeds ^w]	[Overall mitigation of global emissions ^x]	[Quantity directed to share of proceeds ^y]	[Result of the consistency checks ^z]
						Yes	Yes to Adaptation Fund Yes to Host Party		
						No	No		

^a Date on which the action was executed in the Party ITMO registry.

^b Action type as per decision 2/CMA.3, annex, para. 20(a).

^c Unique identifier of the cooperative approach as per common nomenclatures.

^d Unique identifier of the Party ITMO registry in which the reported action has been tracked as per common nomenclatures.

^e Unique identifier as assigned by the relevant Party.

^f Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.

^g Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

^h Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

ⁱ Type of Global warming potential (GWP) values applied (e.g., '100-year values from 5th assessment report by the IPCC').

^j Type of non-GHG metric applied (e.g., 'kilowatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

^k Quantity of ITMOs that are subject to the [transaction][action] expressed in tons of CO₂ equivalent.

^l Quantity of ITMOs in the respective non-GHG metric that are subject to the [transaction][action]. This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

^m Unique identifier of the participating Party in which the mitigation outcome was generated as per common nomenclatures. This field is a specification whether or not the mitigation outcomes are subject to a reversal risk.

ⁿ This field is a specification whether or not the mitigation outcomes are subject to a reversal risk.

^o Calendar year in which the mitigation outcome occurred.

^p Unique identifier of the transferring [participating] Party or, where the transfer occurs from an account of the Adaptation Fund in the international registry to a Party, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is only applicable to the action type acquisition. In other cases, this field should be reported as 'Not applicable' (NA).

^q Unique identifier of the acquiring [participating] Party, or where the acquisition occurs from an account of the Adaptation Fund in the international registry, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is only applicable to the following action types and sub-types: the action type 'transfer'; the action subtypes 'Transfer to another Party', 'Mandatory transfer to the Adaptation Fund' and 'Voluntary transfer to the Adaptation Fund' within the action type 'First transfer'. In other cases, this field should be reported as 'Not applicable' (NA).

^r This field is **optional**. It may be completed to specify the purpose for which the ITMO has been used or cancelled towards OIMP. This field is only applicable to the following action types and sub-types: the action subtypes 'Use towards other purposes' and 'Use towards IMP' within the action type 'use'; the action type 'cancellation'; the action subtypes 'First transfer for OIMP / use towards IMP', 'First transfer for OIMP / use towards other purposes', and 'First transfer for OIMP / cancellation [towards][for] other purposes' within the action type 'First transfer'. In other cases, this field should be reported as 'Not applicable' (NA).

^s Unique identifier of the using or cancelling participating Party as per common nomenclatures. This field is only applicable to the following action types and sub-types: the action type 'Use'; the action type 'Cancellation'; the action subtypes 'First transfer for OIMP / use towards other purposes', 'First transfer for OIMP / cancellation towards other purposes' and 'Voluntary cancellation to deliver OMGE' within the action type 'First transfer'. In other cases, this field should be reported as 'Not applicable' (NA).]

^t Unique identifier of the using or cancelling authorized entity as per common nomenclatures. This field is only applicable where authorized entities pursue the use or cancellation of ITMOs. The field is also only applicable to the following action types and sub-types: the action subtypes 'Use towards other purposes' and 'Use towards IMP' within the action type 'use'; the action type 'cancellation'; the action subtypes 'First transfer for OIMP / use towards IMP', 'First transfer for OIMP / use towards other purposes', 'First transfer for OIMP / cancellation towards other purposes' and 'Voluntary cancellation to deliver OMGE' within the action type 'First transfer'. In other cases, this field should be reported as 'Not applicable' (NA).

^v The calendar year which the ITMOs are used towards an NDC. This field is only applicable to the sub-action type 'Use towards NDC' within the action type 'Use'.

^w This field indicates whether the action constitutes the contribution of share of proceeds. The field is also only applicable to the action subtype 'Mandatory transfer to the Adaptation Fund' within the action type 'First transfer'. In other cases, this field should be reported as 'Not applicable' (NA).

^x This field indicates whether the action constitutes the contribution to the overall mitigation global emissions. The field is also only applicable to the action subtype 'Voluntary cancellation to deliver OMGE' and 'Mandatory cancellation to deliver OMGE' within the action type 'First transfer', and 'Voluntary cancellation to deliver OMGE' within action 'cancellation .]

^y The volume of units directed, and where available, the value directed for SOP.]

^z Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a).). This field this field is automatically completed by the CARP.]

Table 4
Holdings

ITMO							
Unique identifiers				Underlying units			
ITMO unique identifier ^d				Underlying unit unique identifier ^e			
Cooperative approach ID ^a	Party ITMO registry ID ^b	Authorization ID ^c	First ID	Last ID	First ID	Last ID	Underlying unit registry ID ^f

Table 4 (continued)
Holdings

ITMO (continues)										
Metric and quantity					ITMO details					
Metric	[Applicable GWP values ^g]	Applicable non-GHG metric ^h	[Quantity (t CO ₂ eq) ⁱ]	Quantity [(in non-GHG metric) ^j]	First transferring participating Party ID ^k	Mitigation type	[Reversal risk ^l]	[Reversal risk category]	Vintage ^m	[First transfer status ⁿ]
GHG						Emission reductions	Yes			
non-GHG						Removals	No			

^a Unique identifier of the cooperative approach as per common nomenclatures.

^b Unique identifier of the Party ITMO registry in which the reported action has been tracked as per common nomenclatures.

^c Unique identifier as assigned by the relevant Party.

^d Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.

^e Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

^f Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

^g Type of Global warming potential (GWP) values applied (e.g., '100-year values from 5th assessment report by the IPCC').]

^h Type of non-GHG metric applied (e.g., 'kilowatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

ⁱ Quantity of ITMOs that are subject to the [transaction[action] expressed in tons of CO₂ equivalent.]

^j Quantity of ITMOs in the respective non-GHG metric that are subject to the [transaction][action]. This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

^k Unique identifier of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

^l This field is a specification whether or not the mitigation outcomes are subject to a reversal risk.]

^m Calendar year in which the mitigation outcome occurred.

ⁿ This field indicates whether the mitigation outcome was first transferred through a previous action.]

[Table 5
Authorized entities

<i>Date of the authorization^a</i>	<i>Authorizing Part^b</i>	<i>Authority^c</i>	<i>Authorized entity</i>			<i>Cooperative approach ID^d</i>	<i>Entity registry ID^e</i>	<i>Conditions^f</i>	<i>Change and revocation condition^g</i>
			<i>Name</i>	<i>Country of incorporation</i>	<i>Identification number</i>				

^a *Date on which the authorization was issued.*

^b *authorizing Party as per common nomenclatures.*

^c *Unique identifier of the entity registry in which the entity may have an ITMO account and may transact ITMOs as per common nomenclatures.*

^d *Party authority providing the authorization.*

^e *Unique identifier of the cooperative approach as per common nomenclatures.*

^f *This field is **optional**. The condition under which the authorization was provided, as applicable.*

^g *This field is **optional**. Whether the authorization could be changed or revoked and under which conditions.*

]

[Table65
Aggregated SOP and OMGE

	<i>Article 6.2</i>	<i>Article 6.4</i>
Previous amount ^a		
Current amount ^b		
Total		

^a Total amount of ITMOs send to the Adaptation Fund for share of Proceeds or cancelled towards OMGE, in previous submissions.

^b Total amount of ITMOs send to the Adaptation Fund for share of Proceeds or cancelled towards OMGE, in the reported year.

]]

[Appendix B

Tables for submitting regular information as per decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraph 23(j), as part of annex IV to the biennial transparency report

Table 1
Paragraph 23 (j) in relation to paragraph 23 (c) “Annual quantity of ITMOs first transferred”

Reported year	Sector(s)	Using Party	Vintage	Metric	Unit	Annual quantity of ITMOs first transferred
				GHG		
				non-GHG		

Table 2
Paragraph 23 (j) in relation to paragraph 23 (d) “Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate”

Reported year	Sector(s)	OIMP	Authorized participating Parties or authorized entities	Vintage	Metric	Unit	Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes
					GHG		
					non-GHG		

Table 3
Paragraph 23 (j) in relation to paragraph 23 (e) “Annual quantity of ITMOs used towards achievement of NDC”

Reported year	Sector(s)	First transferring participating Party	Vintage	Metric	Unit	Annual quantity of ITMOs used towards achievement of NDC
				GHG		
				non-GHG		

]