



Subsidiary Body for Scientific and Technological Advice

29 May 2024

SBSTA 60 draft sub-agenda items 13(a) and 13 (b)

Informal note by the SBSTA Chair

I. Introduction

A. Background

1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) at its fifth session considered draft decisions forwarded by the Subsidiary Body for Scientific and Technological Advice (SBSTA) at its fifty-ninth session. While the CMA considered these draft decisions, it did not reach a conclusion thereon and requested the SBSTA to:

(a) Continue, in respect of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3, consideration of relevant matters mandated in decision 6/CMA.4¹ at SBSTA 60 with a view to recommending a draft decision for consideration and adoption at CMA 6;²

(b) Continue, in respect of the rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement and referred to in decision 3/CMA.3, consideration of relevant matters mandated in decision 7/CMA.4³ at SBSTA 60 with a view to recommending a draft decision for consideration and adoption at CMA 6.⁴

2. In response to the requests referred to in paragraph 1 above, I have proposed that those relevant matters be included in the draft agenda for SBSTA 60 as sub-items 13(a) and (b) respectively. However, I also took note that the CMA did not agree to forward any draft negotiation texts to the SBSTA to facilitate work thereon.

3. In the pre-sessional period prior to SBSTA 60, I consulted broadly with groups of Parties on how the SBSTA is to complete its mandates pertaining to these agenda sub-items this year in the light of the substantial number of issues to be addressed and the very limited amount of time available. On the basis of these consultations, I have prepared this informal note under my own authority, which has no formal status, with a view to facilitating the prompt start of deliberations under these agenda sub-items at SBSTA 60.

4. This informal note sets out how I, together with the co-facilitators that I will appoint for the negotiations under these sub-agenda items, intend to approach the management of the time available at SBSTA 60, as well as the outcomes to be delivered by the end of the session.

5. This informal note also includes textual proposals for draft decision and a draft version of the agreed electronic format for Article 6.2 and draft elements for CMA decision on Article 6.4, which Parties may wish to consider as they start their consideration of the matters under these agenda sub-items at SBSTA 60.

B. Approach to negotiations at SBSTA 60

6. In addressing the substantial list of issues to be addressed within these agenda items, I have also consulted broadly with groups of Parties on how to manage the available time most efficiently during SBSTA 60.

7. The co-facilitators will focus the discussions during the first week of SBSTA 60, as determined on the basis of Parties' views expressed during the consultations, on the below without any hierarchy, while recognizing all issues are of importance:

(a) For agenda sub-item 13(a): authorizations, the agreed electronic format, sequencing of reviews and addressing inconsistencies, and the issues regarding registries.

(b) For agenda 13(b): authorization and issues regarding registries.

¹ Decision 6/CMA.4, paras. 4, 16 and 17.

² FCCC/PA/CMA/2023/16, para. 94.

³ Decision 7/CMA.4, paras. 8–9.

⁴ FCCC/PA/CMA/2023/16, para. 97.

8. Parties may of course express views on any of the other matters under negotiation within the SBSTA's mandate at any time.
9. During the session, I will ask the co-facilitators to collect any inputs from Parties, on the textual proposals that I prepared on my own authority contained in this informal note, with the goal of developing first draft CMA decisions for each of the agenda sub-items by the first week that is fully owned by Parties based on the inputs received.
10. I also request the co-facilitators to capture any progress the Parties have made in the discussions by the beginning of the second week, with a view of forwarding the drafts, if not fully agreed by the end of SBSTA 60, to SBSTA 61 for further consideration.
11. I will ask the co-facilitators to prepare draft conclusions for these agenda sub-items which will set out any intersessional work that Parties consider necessary to facilitate understanding of the relevant issues amongst Parties with the aim of achieving positive outcomes for these agenda sub-items at CMA 6.
12. I also see the potential for Parties to identify areas where they can already request the secretariat, through the conclusions adopted at SBSTA 60, to expeditiously advance with the implementation of work mandated to it through existing decisions of the CMA.

Annex I

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. Process for managing common nomenclatures

1. *Requests* the secretariat to establish common nomenclatures for all specific information attributes pertaining to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, taking into account existing 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);
2. *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, paragraphs 29–30;
3. *Invites* Parties to submit their views on and proposals for the process set out in paragraph 2 above, in accordance with decision 6/CMA.4, annex I, paragraph 29;
4. *Requests* the secretariat to develop an initial list of common nomenclatures and maintain these common nomenclatures in consultation with the voluntary forum of Article 6 registry system administrators and technical experts of participating Parties;
5. *Takes note* that the secretariat, as the administrator of the CARP, has assigned unique identifiers to [5][X] cooperative approaches;¹

II. Authorization

6. *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 single process and/or result in a consolidated authorization that addresses all elements referred to in decision 2/CMA.3, annex, paragraph 18;
7. *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 all elements referred to in decision 2/CMA.3, annex, paragraph 18;
8. *Clarifies* that internationally transferred mitigation outcomes can only be first transferred once they have been authorized in accordance with the arrangements described in paragraphs 6 and/or 7 above under an authorized cooperative approach;
9. *Encourages* participating Parties to include, at their discretion, the following elements in the authorization(s), as appropriate, of each cooperative approach, as per decision 2/CMA.3, annex, paragraph 18(g):

¹ Available at : <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/carp-submission-portal/cooperative-approaches>

- (a) Unique identifier of the cooperative approach, as obtained from the CARP, where available;
- (b) Name and parameters of the cooperative approach;
- (c) Participating Party or Parties;
- (d) Registry or registries involved in tracking internationally transferred mitigation outcomes from the cooperative approach;
- (e) Duration of the cooperative approach;
- (f) Date of authorization;
- (g) Duration of authorization;
- (h) Definition of first transfer by the authorizing Party for the cooperative approach (in accordance with decision 2/CMA.3, annex, para. 2(b));
- (i) The procedures and standards applied in the implementation of the cooperative approach;
- (j) Metrics and units of measurement;
- (k) Sectors;
- (l) Vintages;
- (m) Activity types;
- (n) Contribution of resources for adaptation;
- (o) Contribution to overall mitigation in global emissions;
- (p) Arrangements for authorizing entities;
- (i) Authorized entities;
- (q) Other information relevant to the authorization and cooperative approach, pursuant to decision 2/CMA.3;

10. *Requests* the secretariat, as the administrator of the CARP, to develop and publish the relevant voluntary, standardized and user-friendly form(s) for the arrangements outlined in paragraphs 6 and/or 7 above, for a participating Party to use at its discretion to provide the information requested by decision 2/CMA.3, annex, paragraph 18;

11. *Decides* that any changes to an authorization of a cooperative approach should 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 by a participating Party under extreme circumstances;

12. *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 standardized data structure for internationally transferred mitigation outcome authorizations, implement this structure in the international registry and include the specification of the data structure 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;

III. Application of first transfer

13. *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 transfer of the internationally transferred mitigation outcome as specified by the first transferring Party, pursuant to decision 2/CMA.3, annex, paragraph 2(a) and paragraph 2(b);

14. *Also decides* that the first transfer of an internationally transferred mitigation outcome authorized for use for other international mitigation purposes, as specified by the participating Party, pursuant to decision 2/CMA.3, annex, paragraph 2(b), shall be applied consistently by the Party for a given cooperative approach but may be applied at its discretion across other cooperative approaches in which it participates;

15. *Further decides* that where the 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 can be carried out by the transfer of internationally transferred mitigation outcomes to an account for the Adaptation Fund, such a contribution shall be a first transfer, except where the internationally transferred mitigation outcome has already been first transferred;

16. *Decides* 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, pursuant to decision 2/CMA.3, annex, paragraph 39, the cancellation shall be a first transfer, except where the internationally transferred mitigation outcome has already been first transferred;

IV. Emission avoidance

17. *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)² whether internationally transferred mitigation outcomes could include emission avoidance;

V. Application of corresponding adjustment

18. *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)³, 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;

13. *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)⁴, the need for additional guidance, if any, on the application of decision 2/CMA.3, annex, paragraph 12;

VI. Agreed electronic format

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

² Decision 2/CMA.3, para. 14 and 15.

³ Decision 2/CMA.3, para. 14 and 15.

⁴ Decision 2/CMA.3, para. 14 and 15.

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

20. *Adopts* the tables for submitting annual information as part of the regular information, as referred to in decision 2/CMA.3, annex, paragraph 23(j) as contained in Appendix B;
21. *Clarifies* that the tables referred in the paragraph 20 above, shall be submitted for each cooperative approach in which the Party participates;

VIII. Sequencing and timing

22. *Requests* the secretariat to revise the manual for the accounting, reporting and review of cooperative approaches⁵, referred to in decision 6/CMA.4, paragraph 22, in order to assist Parties, specifically developing country Parties, by easing the reporting burden and to describe the sequencing and timing of reporting and review pursuant to decisions 2/CMA.3 and 6/CMA.4;
23. *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;
24. *Decides* that for the annual information on internationally transferred mitigation outcomes for which the report of the review of that initial report or updated initial report has not yet been published the Article 6 database shall add the additional notation “initial report review pending” in the results of the consistency check;
25. *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 in line with decision 2/CMA.3, annex, paragraph 1(a);

IX. Process of identifying, notifying and correcting inconsistencies

26. *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 (Annual information) and IV.C (Regular information);
27. *Clarifies* that inconsistencies in relation to the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a) can be corrected through the relevant participating Parties submitting revised agreed electronic formats, as required, and through performance of another consistency check;
28. *Decides* that, should inconsistencies in respect of internationally transferred mitigation outcomes 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, those internationally transferred mitigation outcomes will be marked in accordance with the consistency check procedure developed by the secretariat pursuant to decision 2/CMA.3, annex, paragraph 33(a);
29. *Notes* that the output of the consistency checks will publicly display whether any reported information in respect of internationally transferred mitigation outcomes is, *inter alia*:
- (a) Consistent: Checks performed on the information in respect of internationally transferred mitigation outcomes match, and there is no inconsistency found;

⁵ <https://unfccc.int/documents/634354>

(b) Inconsistent: Checks performed on the information in respect of internationally transferred mitigation outcomes show inconsistencies or mismatches of information have been found;

(c) Not available: Information required to perform the consistency check was not available;

X. Modalities for reviewing information that is confidential

30. *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;

31. *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 information identified as confidential by participating Parties in their submissions pursuant to the information required to be reported under Article 6, paragraph 2, of the Paris Agreement and taking into account decision 18/CMA.1;

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

32. *Decides* to consider the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, of the Paris Agreement 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 thereon⁶ for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028);

XII. Additional functionalities and procedures for the international registry

33. *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;

34. *Decides* that, in addition to enabling the ability to pull and view data and information⁷ 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 the Article 6, paragraph 4, mechanism registry accounts to accounts within the Party-specific sections of the international registry;

XIII. Other matters

35. *Expresses concern* about the current estimated USD X.X million shortfall in resources for work on mandated tasks relating to Article 6, paragraph 2, of the Paris Agreement;⁸

36. *Urgently requests* Parties to make voluntary contributions to the Trust Fund for Supplementary Activities in order to enable the full development, establishment and

⁶ As per decision 2/CMA.3, paras. 14–15.

⁷ Pursuant to decision 3/CMA.3, annex, para. 63, and decision 6/CMA.4, annex I, para. 24.

⁸ See document FCCC/TP/2023/1.

operation of the functions and components of the infrastructure and technical expert reviews relating to Article 6, paragraph 2, of the Paris Agreement;⁹

37. *Requests* the Subsidiary Body for Implementation at its sixty-second session (June 2025) 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 reviews relating to Article 6, paragraph 2, of the Paris Agreement, 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;

38. *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 reviews relating to Article 6, paragraph 2, of the Paris Agreement, for the biennium 2026–2027, for consideration by the Subsidiary Body for Implementation at its sixty-first session, for the predictable and sufficient provision of these resources;

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

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

⁹ 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 including “Action types” and “Action subtypes” 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 report as per decision 6/CMA.4, annex II, para. 2(c). In all other cases, “Not reviewed” is used. This field is automatically completed by the CARP.

^d If the submission passed consistency checks and no inconsistencies were detected. This field will be automatically filled by the CARP.

^e Hyperlink to the Article 6 TER report in which the information in the 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
Elements of authorization

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

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 Parties ^j]	[Authorized entities ^k]	OIMP authorized by the Party	Authorized [use] timeframe ^l	Authorized terms and conditions ^m	Authorization documentation ⁿ	First transfer definition for OIMP ^o
GHG						NDC							Authorization
Non-GHG						NDC and OP NDC and IMP All							Issuance

^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.

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

^m This field is optional. It may be completed to specify the description of the authorized terms and conditions.

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

^o This field is only applicable if the authorization is towards 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 or cancelled towards OIMP ^r	Using/cancelling participating Party ID ^s	ID of the using/cancelling authorized entity ^t	Calendar year towards which the ITMOs are used towards NDC ^v	[Share of proceeds ^w]	[Overall mitigation of global emissions ^x]	[Result of the consistency checks ^y]
						Yes	Yes	
						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 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 (a).

^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 expressed in tons of CO₂ equivalent.

^l Quantity of ITMOs in the respective non-GHG metric that are subject to the transaction. 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 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 towards which the ITMOs are used. 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 Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field is automatically completed by the CARP.

Table 4
Holdings

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

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 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 (a).

- 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 expressed in tons of CO₂ equivalent.
- j* Quantity of ITMOs in the respective non-GHG metric that are subject to the transaction. 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.

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”

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

Table 3

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

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

Annex II

Draft decision -/CMA.6

Elements for a draft decision on further guidance on the rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement

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

Recalling the mechanism established by Article 6, paragraph 4, of the Paris Agreement and the aims referred to therein,

Also recalling Article 6, paragraph 1, of the Paris Agreement,

Further recalling the eleventh preambular paragraph of the Paris Agreement, according to which, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity,

Recalling decision 3/CMA.3 and its annex and decision 7/CMA.4 and its annexes,

Also recalling that, pursuant to decision 2/CMA.3, annex, paragraph 1(g), Article 6, paragraph 4, emission reductions, when they are authorized for use towards achievement of nationally determined contributions and/or authorized for use for other international mitigation purposes, are internationally transferred mitigation outcomes and relevant guidance under Article 6, paragraph 2, of the Paris Agreement applies,

I. Authorization of Article 6, paragraph 4, emission reductions

1. *Recalls* that pursuant to Decision 7/CMA.4, annex, paragraph 38, the mechanism registry administrator shall, at the time of the issuance of A6.4ERs, assign their authorization status in accordance with the statement by the host Party provided to the Supervisory Body, and encourages the host Party to provide to the Supervisory Body the statement on the authorization of A6.4ERs no later than issuance;
2. *Clarifies* that if no statement has been provided at the time of the issuance, the mechanism registry administrator shall assign the status mitigation contribution A6.4ERs;
3. *Decides* that the host Party may authorise for use towards achievement of nationally determined contributions and/or for other international mitigation purposes, as defined in decision 2/CMA.3, mitigation contribution A6.4ERs already issued, by providing to the Supervisory Body a statement of authorization prior to any transactions in the mechanism registry or any transfers out of the mechanism registry, and applying the requirements for corresponding adjustments with respect to the mitigation contribution A6.4ERs already forwarded for share of proceeds for adaptation pursuant to paragraph 39 and cancelled to deliver overall mitigation in global emissions pursuant to paragraph 40 of annex I of decision 7/CMA.4;
4. *Requests* the Supervisory Body to establish the necessary guidelines to operationalise paragraph 3 above and report back on this matter to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its seventh session (2025), with a view to ensuring that:

(a) The respective mitigation contribution A6.4ERs are still held by the mitigation activity participants and have not been transacted in the mechanism registry or out of the mechanism registry;

(b) Corresponding adjustments are applied by the host Party as if the authorization had been provided prior to issuance; and

(c) The respective shares of proceeds received by the Adaptation Fund are comprised of authorized A6.4ERs, rather than mitigation contribution A6.4ERs;

5. *Clarifies* that the statement referred to in paragraph 3 above should include relevant information contained in paragraph 9 of decision -/CMA.6 in order to enable the identification of authorized A6.4ERs in the mechanism registry;

6. *Decides* that any changes to the statement of authorization referred to in paragraph 3 above shall be consistent with paragraph 11 of decision -/CMA.6 with respect to authorized A6.4ERs;

II. Article 6, paragraph 4, mechanism registry

7. *Decides* that, in addition to enabling the ability to pull and view data and information¹ on holdings and the action history of authorized A6.4ERs, the Article 6.4 mechanism registry shall, consistent with the interoperability arrangements applicable to all registries as described in decision 6/CMA.4, annex I, chapter I.B and other relevant future decisions of the CMA, enable the transfer of A6.4ERs to participating Party registries that request this connection and demonstrate that their registry performs the necessary functions for the transparent generation and/or acquisition, holding, transfer, retirement and/or cancellation of A6.4ERs and maintains robust protocols for data transfer and security consistent with the guidance contained in paragraph 27, annex I, 7/CMA.4;

III. Emission avoidance and conservation enhancement activities

8. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue its consideration of whether Article 6, paragraph 4, activities could include emission avoidance and conservation enhancement activities, as part of the review of the rules, modalities and procedures for the mechanism 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);²

IV. National arrangements

9. *Requests* the Subsidiary Body for Scientific and Technological Advice to develop recommendations on further responsibilities of the Supervisory Body and of Parties that host Article 6, paragraph 4, activities in order for such host Parties to elaborate on and apply national arrangements for the mechanism under the approval and supervision of the Supervisory Body, as part of the review of the rules, modalities and procedures, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session as part of its review of the rules, modalities and procedures for the mechanism at that session (2028);

V. Other matters

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

¹ Pursuant to decision 3/CMA.3, annex, para. 63, and decision 6/CMA.4, annex I, para. 24.

² Decision 3/CMA.3, para. 10 and 11.

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