

DRAFT TEXT
on
CMA 6 agenda item 15(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 21/11/2024 7:00

Proposal by the Presidency

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,

1. *Welcomes* the report by the secretariat on its mandated tasks related to implementing the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decisions 2/CMA.3 and 6/CMA.4;¹

I. Authorization

A. Process for and timing of the authorization

2. *Notes* that the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach is the authorization referred to in decision 2/CMA.3, annex, paragraph 18, a copy of which is submitted as per paragraph 18(g) of that decision;

3. *Also notes* that, pursuant to decision 2/CMA.3, annex, paragraph 18, there are three components of authorization as applicable: authorization of the cooperative approach, authorization of internationally transferred mitigation outcomes and authorization of entities,;

4. *Further notes* that participating Party arrangements for authorizing the use of mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 4(c), may involve a single consolidated authorization process that addresses, or sequential processes that entirely and collectively address, inter alia and as appropriate, the information referred to in paragraph 5 below;

B. Content of the authorization

5. *Decides* that each participating Party shall include in the authorization of use of the internationally transferred mitigation outcomes from each cooperative approach the following elements:

(a) A unique identifier for the cooperative approach, obtained from the centralized accounting and reporting platform, where available;

(b) The name(s) of the participating Party(ies) and/or entities covered by the authorization;

¹ FCCC/PA/CMA/2024/14

(c) The date and duration of the authorization, including the final date for mitigation outcomes to be issued, or to be used or cancelled, if relevant to the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b), as applicable;

(d) The specification of first transfer as the authorization, the issuance, or the use or cancellation of the mitigation outcome, as specified by participating Parties, as per decision 2/CMA.3, annex, paragraph 2;

(e) The uses covered by the authorization, consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f);

(f) The identification of or cross-reference to an underlying regulatory framework, standards, procedures or certification mechanism, including any specific methodologies underpinning the cooperative approach;

(g) Where changes to the authorization occur, information on the circumstances in which such changes may occur and a description of the process for effecting such changes in a way that avoids double counting;

(h) The quantity of internationally transferred mitigation outcomes, if applicable;

(i) Identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording internationally transferred mitigation outcomes;

(j) Identification of relevant registry(ies) in the underlying regulatory framework or certification mechanism that (1) contain mitigation outcomes or inform their calculation by the participating Party(ies) and (2) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, as applicable;

(k) The vintage(s) covered by the authorization;

(l) The metrics and units of measurement or conversion and the greenhouse gases covered by the authorization;

(m) The sector(s) covered, if applicable;

(n) The activity type(s) and/or activity(ies) covered, if applicable;

C. Format of the authorization

6. *Requests* the secretariat, as the administrator of the centralized accounting and reporting platform, to develop and publish a voluntary standardized user-friendly template that participating Parties may use to provide the information outlined in paragraph 6 above, either in the authorization referred to in paragraph 4 above or in a document attached to that authorization;

D. Change to the authorization

7. *Decides* that any changes to authorization of the use of internationally transferred mitigation outcomes from a cooperative approach shall not apply to, or affect, mitigation outcomes that have already been first transferred, unless otherwise specified by the Parties participating in the cooperative approach in applicable terms and conditions of the authorization that specify the circumstances for such changes and the process for managing them, in order to ensure the avoidance of double counting;

8. *Notes* that changes to authorization should be consistent with the terms and conditions of the authorization that specify the circumstances for such changes and the process for managing them, as referenced in paragraph 5(g) above;

9. *Decides* that each participating Party shall apply robust accounting to ensure that any changes to authorization of the use of internationally transferred mitigation outcomes from a cooperative approach do not lead to double counting;

E. Transparency of information about the authorization

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

II. Application of first transfer

11. *Clarifies* that mitigation outcomes can only be first transferred after they have been authorized by the first transferring Party;

12. *Decides* that, where the first transferring Party has authorized the use of the same mitigation outcome towards achievement of nationally determined contributions or towards other international mitigation purposes, the first transfer shall be recorded for the earlier of:

(a) The first international transfer of the mitigation outcome, pursuant to decision 2/CMA.3, annex, paragraph 2(a);

(b) The first transfer of the mitigation outcome, as specified by the first transferring Party, pursuant to decision 2/CMA.3, annex, paragraph 2(b);

13. *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 Party as being the issuance or the use or cancellation of the mitigation outcome in accordance with decision 2/CMA.3, annex, paragraph 2(b), the first transferring Party shall ensure it has robust arrangements in place to be notified of the issuance, or the use or cancellation, in respect of the authorized mitigation outcome, as specified by the first transferring Party, in order to ensure the application of corresponding adjustments consistently with decision 2/CMA.3;

14. *Decides* that, where a mitigation outcome has been authorized for use for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 2(b), the first transfer of the mitigation outcome shall be recorded no later than 31 December of the year prior to the submission of the biennial transparency report referred to in decision 2/CMA.3, annex, paragraph 12, for the nationally determined contribution period in which the mitigation outcome occurred;

15. *Also decides* that each participating Party shall specify how it defines first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), consistently for a given cooperative approach, while noting that it may not define "first transfer" the same way for each cooperative approach in which the Party participates;

16. *Further decides* that, where applicable, when authorized mitigation outcomes are transferred to the Adaptation Fund to voluntarily contribute resources for adaptation, pursuant to decision 2/CMA.3, annex, paragraph 37, such transfers shall be recorded as a first transfer, except where the mitigation outcomes have already been first transferred;

17. *Decides* that, where applicable, when authorized mitigation outcomes are cancelled to deliver overall mitigation in global emissions, pursuant to decision 2/CMA.3, annex, paragraph 39, such cancellations shall be recorded as a first transfer, except where the mitigation outcomes have already been first transferred;

III. Supplementary elements on information included in initial reports

18. *Requests* each participating Party to consider incorporating the elements contained in annex I when providing information in its initial report and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19, as relevant;

IV. Agreed electronic format

19. *Requests* participating Parties to use the updated draft agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B, as contained in annex II, in their submission of the annual information referred to in the same decision;

20. *Also requests* the secretariat to prepare a technical paper on the updated draft agreed electronic format on the basis of experience in performing automated consistency checks of Parties' submissions of annual information, with the paper to include recommendations for the technical improvement of the updated draft agreed electronic format, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028);

21. *Further requests* the secretariat to design and implement a capacity-building work programme to assist developing countries, particularly the least developed countries and small island developing States, in their endeavours to use the draft agreed electronic format for submission of the annual information referred to in decision 2/CMA.3, annex, chapter IV.B;

22. *Decides* that the centralized accounting and reporting platform shall enable the generation of summary tables and disaggregated tables using, as input, non-confidential information submitted by Parties in their updated draft agreed electronic format;

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

23. *Clarifies* that the tables for submitting annual information as part of the regular information will be automatically generated and pre-filled on the centralized accounting and reporting platform using information previously submitted via the agreed electronic format, as referred to in 6/CMA.4, annex I, paragraph 27(e);

24. *Encourages* Parties to use the tables referred to in paragraph 23 above to fulfil their reporting requirements referred to in decision 2/CMA.3, annex, paragraph 23(j), and include them in an annex to the biennial transparency report (regular information);

25. *Clarifies* that each participating Party shall report information on any contribution of resources for adaptation and any delivery of overall mitigation in global emissions, as referred to in decision 2/CMA.3, annex, paragraphs 38 and 40, in its regular information, the outline of which is set out in decision 6/CMA.4, annex VI;

VI. Sequencing and timing of reporting

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

27. *Clarifies* that the initial report or updated initial report shall be submitted by each participating Party prior to or in conjunction with that participating Party submitting the annual information in the agreed electronic format and the annual information referred to in decision 2/CMA.3, annex, paragraph 22;

VII. Process for identifying, notifying and correcting inconsistencies

A. Automated consistency checks of annual information

28. *Recalls* that the Article 6 database shall enable the secretariat to perform automated consistency checks of submitted information, as per decisions 2/CMA.3, annex, paragraph 33(a), and decision 6/CMA.4, annex I, paragraphs 37–40;

29. *Decides* that the results of the consistency checks performed by the secretariat, referred to in paragraph 29 above, will be made publicly available on the centralized accounting and reporting platform and show whether reported information submitted by a participating Party and/or between Parties participating in the same cooperative approach is:

(a) Consistent: no inconsistencies were found in the submitted annual information, to be marked as “Checked, no inconsistencies identified”;

(b) Inconsistent: inconsistencies, mismatches or omissions in mandatory information were found in checks performed on the submitted annual information, to be marked as “Checked, inconsistencies identified”;

(c) Not available: information required to perform the consistency check was not available, to be marked as “Null, information for check not available”;

30. *Clarifies* that the automated consistency check referred to in paragraphs 29–30 above shall apply regardless of the availability of relevant data, reports submitted and the status of the Article 6 technical expert review and that the results of the automated consistency check shall be marked with the appropriate notation denoting the status of the initial report, updated initial report, Article 6 technical expert review, and Article 6 technical expert review report, to be prepared by the secretariat;

31. *Decides* that to enhance transparency and facilitate the Article 6 technical expert review teams in completing the Article 6 technical expert reviews, the Article 6 database will generate consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies found that shall be publicly displayed on the centralized accounting and reporting platform;

32. *Also decides* that inconsistencies in relation to the consistency check referred to in decisions 2/CMA.3, annex, paragraph 33(a), and 6/CMA.4, annex I, paragraphs 37–40, shall be corrected by the relevant participating Party submitting revised agreed electronic formats until consistency is achieved and verified by the secretariat performing another consistency check;

B. Article 6 technical expert reviews

33. *Clarifies* that any omission of information, mismatches in information, or contradictory or conflicting information found in relation to the checks referred to in paragraph 29 above should give rise to an inconsistency;

34. *Decides* that, should no inconsistencies be identified during the Article 6 technical expert review, the relevant information will be marked as “No inconsistencies identified”;

35. *Also decides* that, should inconsistencies be identified during the Article 6 technical expert review, the relevant information will be marked as “Inconsistencies identified” in accordance with a procedure developed by the secretariat in relation to the:

(a) Review of the consistency of the information, including on each cooperative approach, submitted by the participating Party in its initial report consistently with the requirements of decision 2/CMA.3, annex, paragraph 18;²

² See decision 6/CMA.4, annex II, paras. 2(a) and 3.

(b) Review of the consistency of the information for each further cooperative approach submitted by the participating Party in an updated initial report consistently with the requirements of decision 2/CMA.3, annex, paragraph 18(g-i);³

(c) Review of the consistency of the information submitted by the participating Party in relation to its participation in cooperative approaches, submitted in its regular information as an annex⁴ to the biennial transparency report consistently with the requirements of decision 2/CMA.3, annex, paragraphs 21–23;⁵

(d) Consideration of the results of the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the requirements set out in decision 2/CMA.3, annex, chapter IV (Reporting), including across participating Parties for each cooperative approach in which the Party under review is participating;⁶

36. *Decides* that, as part of the Article 6 technical expert review, a Party may, while making reasonable efforts to provide the information requested by the Article 6 technical review team, provide a revised initial report prior to the end of the Article 6 technical expert review week;

37. *Also decides* that the following information on the status of each of the reviews referred to in decision 6/CMA.4, annex II, paragraph 11, shall be made publicly available and flagged by the secretariat in the centralized accounting and reporting platform for each relevant cooperative approach and/or each relevant internationally transferred mitigation outcome:

(a) “Review pending”, when the report has not yet been published;

(b) “Review finalized and no inconsistencies identified”, when the report has been published and no inconsistencies have been identified;

(c) “Review finalized and inconsistencies identified”, when the report has been published and at least one inconsistency has been identified but none of the identified inconsistencies is significant or persistent;

(d) “Review finalized and significant inconsistencies identified”, when the report has been published and at least one significant inconsistency has been identified but none of the significant inconsistencies is also identified as persistent;

(e) “Review finalized and persistent inconsistencies identified”, when the report has been published and at least one persistent inconsistency has been identified but none of the persistent inconsistencies is also identified as significant;

(f) “Review finalized and significant inconsistencies and persistent inconsistencies identified”, when the report has been published and at least one persistent inconsistency and at least one significant inconsistency has been identified but the persistent inconsistencies pertain to different matters than the significant inconsistencies;

(g) “Review finalized and consistencies identified that are both significant and persistent”, when the report has been published and at least one inconsistency has been identified as both persistent and significant;

38. *Further decides* that significant and persistent inconsistencies identified in the Article 6 technical expert review report shall be publicly displayed on the centralized accounting and reporting platform as such, and the duration of and any non-responsiveness in relation to significant and persistent inconsistencies, including whether they are single-Party or cross-Party inconsistencies, shall also be publicly displayed;

³ See decision 6/CMA.4, annex II, paras. 2(b) and 3.

⁴ Annex 4 (Information in relation to the Party’s participation in cooperative approaches, as applicable) to the biennial transparency reports, referred to in annex IV to decision 5/CMA.3.

⁵ See decision 6/CMA.4, annex II, paras. 2(c) and 3.

⁶ See decision 6/CMA.4, annex II, para. 2(d).

C. Addressing inconsistencies

39. *Decides* that, in accordance with decision 1/CP.21, paragraph 36, where the consistency check has identified inconsistencies, each participating Party shall make every reasonable effort to resolve the inconsistency and demonstrate its resolution as soon as possible;

40. *Requests* Parties not to use the internationally transferred mitigation outcomes that are identified as inconsistent, which have an impact on the adjusted emissions balance, towards achievement of nationally determined contributions, in order to ensure the avoidance of double counting;

41. *Decides* that the Article 6 technical expert review team shall, pursuant to decision 6/CMA.4, paragraph 14, determine whether an identified inconsistency is significant and/or persistent and if so, highlight it as such in its report on the review and *encourages* the lead reviewer(s) of the team to liaise with the Paris Agreement Implementation and Compliance Committee with respect to significant and persistent inconsistencies;

42. *Decides* that, where a significant or persistent inconsistency has an impact on the adjusted emissions balance, each participating Party shall address this inconsistency to ensure the avoidance of double counting and:

(a) The inconsistency shall be highlighted in the first section of the relevant Article 6 technical expert review report for consideration by the review team, on the Article 13 technical expert review, as per decision 18/CMA.1;

(b) The CMA will be explicitly notified of the inconsistency via the annual report, of the secretariat as referred to in decision 2/CMA.3, paragraph 13;

(c) The secretariat shall give public notice of the inconsistencies to the Parties and authorized entities participating in the cooperative approach;

43. *Clarifies* that a Party shall respond to recommendations in the Article 6 technical expert review report 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;

44. *Also clarifies* that the inconsistencies identified by the Article 6 technical expert review team can be corrected and the recommendations of the team addressed in the Party's next updated initial or regular report, whichever is submitted earlier;

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

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

46. *Reiterates* decision 2/CMA.3, paragraph 12(c), in which the secretariat was requested to design and, following consultation with Parties, implement a capacity-building programme to assist the least developed countries and small island developing States in meeting the participation requirements set out in decision 2/CMA.3, annex, chapter II;

47. *Resolves* to continue consideration, at its tenth session, 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;

48. *Also resolves* that, notwithstanding paragraph 48 above, the CMA may consider the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, at a session prior to its tenth session, as deemed appropriate;

IX. Further guidance relating to tracking

A. Interoperability of registries

49. *Clarifies* that the connection of the Article 6.4 mechanism registry and participating Party registries to the international registry shall enable the ability to pull and view data and information on holdings and the action history of authorized emission reduction under Article 6, paragraph 4, of the Paris Agreement (A6.4ERs) and enable the transfer of authorized A6.4ERs to the international registry, consistent with the interoperability arrangements applicable to all registries described in decision 6/CMA.4, annex I, chapter I.B, and supporting the execution of functions listed in decision 2/CMA.3, annex, paragraph 29;

B. Additional functionality

50. *Requests* the secretariat to provide, as an additional service for Parties that request it, registry services through which a Party may issue mitigation outcomes as units, the use of which it has authorized or intends to authorize, in order to support the participation of the Party in cooperative approaches and *decides* that these services shall implement interoperability arrangements with the international registry as referred to in decision 6/CMA.4, annex I, paragraph 24, and support the execution of functions listed in decision 2/CMA.3, annex, paragraph 29;

51. *Also requests* the secretariat to provide registry services referred to in paragraph 50 above within the same timeline as the development and implementation of the international registry;

52. *Clarifies* that the registry services referred to in paragraph 50 above do not constitute an endorsement by the secretariat or by Parties to the Paris Agreement of the quality of any mitigation outcomes involved, including with respect to those outcomes' environmental integrity;

53. *Decides* that neither the secretariat's provision of the assistance referred to in 54 below nor its provision of registry services referred to in paragraph 50 above will involve the establishment of any guidance for or supervision of national registries by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

C. Capacity-building on registry infrastructure

54. *Requests* the secretariat to assist Parties, particularly developing country Parties, at their request, to implement a national registry for the generation, certification and issuance of mitigation outcomes as units, the use of which they intend to authorize, in order to support the participation of Parties in cooperative approaches;

X. Other matters

55. *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 for cooperative approaches and technical expert review under Article 6, paragraph 2, of the Paris Agreement;

56. *Also requests* the secretariat, as part of the capacity-building programme referred to in decision 2/CMA.3, paragraph 12(c), to organize a dialogue, to be held in conjunction with each session of the Subsidiary Body for Implementation, among interested participating Parties and observers to exchange information and experience on how cooperative approaches in which they participate support ambition;

57. *Further requests* the secretariat to update the “Article 6.2 reference manual for the accounting, reporting and review of cooperative approaches”,⁷ which is available on the centralized accounting and reporting platform, to take into account this decision;

58. *Decides* to continue consideration of the remaining matters referred to in decision 6/CMA.4, paragraphs 16–17, at the tenth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (2028);

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

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

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

Annex I

Table of supplementary elements of information in initial report and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19

Table

Supplementary elements of information in initial report and any updated initial report

<i>Relevant provisions of decision 2/CMA.3, annex, paragraph 18:</i>	<i>Supplementary elements of information on:</i>
Decision 2/CMA.3, annex, paragraph 18(c)	<p>How the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7.</p> <p>The methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied.</p>
Decision 2/CMA.3, annex, paragraph 18(g)	<p>A description of any arrangements for authorizing using participating Parties and authorized entities, if applicable.</p> <p>The type of cooperative approach,^a if applicable.</p> <p>The methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach.</p>
Decision 2/CMA.3, annex, paragraph 18(h)(i)	<p>How the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement.</p> <p>How the mitigation outcomes from the cooperative approach are shared between the participating Parties.</p> <p>How participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's nationally determined contribution and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement.</p>
Decision 2/CMA.3, annex, paragraph 18(h)(ii)	<p>How any baseline or reference levels have been established, including how the participating Party has taken into account its nationally determined contribution and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets.</p> <p>How baseline and reference levels are established ensure they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made.</p> <p>How uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account.</p> <p>How the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes.</p> <p>How it is ensured that decision-making processes in an underlying certification mechanism or policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous Peoples and local communities.</p>
Decision 2/CMA.3, annex, paragraph 18(h)(iii)	<p>How the risk of non-permanence is assessed under the cooperative approach and minimized across several nationally determined contribution periods, including the frequency and timing of risk assessments, the methodological</p>

<i>Relevant provisions of decision</i>	<i>Supplementary elements of information on:</i>
2/CMA.3, annex, paragraph 18:	<p>approaches used for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered.</p> <p>How reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals,^b how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring.</p>
Decision 2/CMA.3, annex, paragraph 18(i)(v)	Contribution of resources for adaptation as per decision 2/CMA.3, annex, paragraphs 22(j) and 37, if applicable.
Decision 2/CMA.3, annex, paragraph 18(i)(vi)	Contribution to the delivery of overall mitigation in global emissions as per decision 2/CMA.3, annex, paragraphs 22(k) and 39, if applicable.

^a For example, whether it is a baseline-and-credit approach or a cap-and-trade system.

^b For example, where a buffer reserve is used to address reversals, the method used to determine the amount of mitigation outcomes placed into the reserve, and how this method ensures that the reserve will be sufficiently resilient to fully compensate for reversals; or where mitigation outcomes are generated through removals by sinks, how it is ensured that calculated mitigation outcomes are anthropogenic.

Annex II

Draft version of the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

An electronic version of the draft version of the agreed electronic format can be found [here](#).

Table 1: Submission

Party^a	Party
Version	X.Y
Reported year^b	Year
Date of submission	dd/mm/yyyy
Review status of the initial report^c	<i>{Information in this field is populated by the CARP}</i>
Result of the consistency check of this AEF submission^d	<i>{Information in this field is populated by the CARP}</i>
First year of the NDC implementation period	Year
Last year of the NDC implementation period	Year
Reference to the Article 6 technical expert review report of the initial report^e	<i>{Link to be produced by the CARP}</i>

^a Reporting Party as per common nomenclatures.

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

^c Review status as per paragraph 57 above. This field is populated by the CARP as a result of the review of the initial report.

^d Result of the consistency check as per paragraph 37 above. Information in this field is populated by the CARP as a result of the consistency check procedure.

^e Hyperlink to the Article 6 technical expert review report of the initial report. This field is populated by the CARP as a result of the review of the initial report.

Table 2: Authorizations

<i>Authorization</i>				<i>Authorization details</i>					
<i>Authorization ID^a</i>	<i>Date of authorization^b</i>	<i>Cooperative approach ID^c</i>	<i>Version of the authorization</i>	<i>Authorized quantity^d</i>	<i>Metric</i>	<i>Applicable GWP value(s)^e</i>	<i>Applicable non-GHG metric^f</i>	<i>Sector(s)^g</i>	<i>Activity type(s)^h</i>
					GHG				
					Non-GHG				

(Table continues)

<i>Authorization details</i>								
<i>Purposes for authorization</i>	<i>Authorized Party(ies) IDⁱ</i>	<i>Authorized entity(ies) ID^j</i>	<i>OIMP authorized by the Party^k</i>	<i>Authorized timeframe^l</i>	<i>Authorization terms and conditions^m</i>	<i>Authorization documentationⁿ</i>	<i>First transfer definition for OIMP^o</i>	<i>Additional explanatory information^p</i>
NDC							Authorization	
OIMP							Issuance	
IMP							Use or cancellation	
OP								
NDC and OIMP								
NDC and IMP								
NDC and OP								

^a Authorization ID as assigned by the reporting Party.

^b Date on which the authorization was issued.

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

^d This field is optional. It may be used to specify the maximum quantity of mitigation outcomes that are authorized for use towards an NDC and/or OIMP

^e If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').

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

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

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

ⁱ Parties may authorize mitigation outcomes for use by any Party or for a specific Party(ies). Where a specific Party(ies) is specified, the unique identifier of that Party(ies) is entered here as per common nomenclatures.

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

^k 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., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.

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

^m This field is optional. It may be completed to specify the terms and conditions under which the authorization is provided.

ⁿ This field is populated by the CARP and includes a hyperlink to the relevant documentation for this authorization.

^o This field is only applicable to authorizations for use towards OIMP. This field specifies the first transfer definition used by the Party pursuant to decision 2/CMA.3, annex, para. 2(b). In other cases, this field is reported as ‘Not applicable’ (NA).

^p This field is optional. The Party may use this field to provide any additional information.

Table 3: Actions

<i>Action type and date</i>			<i>ITMO</i>								
			<i>Unique identifiers</i>						<i>Underlying units</i>		
			<i>ITMO unique identifier^g</i>			<i>Underlying unit unique identifier^k</i>					
<i>Action date^a</i>	<i>Action type^b</i>	<i>Action subtype</i>	<i>Cooperative approach ID^c</i>	<i>Authorization ID^d</i>	<i>First transferring participating Party ID^e</i>	<i>Party ITMO registry ID^f</i>	<i>First ID^h</i>	<i>Last IDⁱ</i>	<i>Underlying unit registry ID^j</i>	<i>First unit ID^l</i>	<i>Last unit ID^m</i>
	Acquisition										
	Transfer										
	Use										
	Cancellation										
	First transfer										

(Table continues)

<i>ITMO</i>						
<i>Metric and quantity</i>				<i>ITMO details</i>		
<i>Metric</i>	<i>Applicable GWP value(s)ⁿ</i>	<i>Applicable non-GHG metric^o</i>	<i>Quantity (t CO₂ eq)^p</i>	<i>Quantity (in non-GHG metric)^q</i>	<i>Mitigation type</i>	<i>Vintage^r</i>
GHG					Emission reductions	
non-GHG					Removals	

(Table continues)

<i>Action</i>							
<i>Action details</i>							
<i>Transfer / Acquisition</i>		<i>Use or cancellation</i>					
<i>Transferring participating Party ID^s</i>	<i>Acquiring participating Party ID^t</i>	<i>Purpose for which the ITMO has been used towards or cancelled for OIMP^u</i>	<i>Using/cancelling participating Party ID^v</i>	<i>Using/cancelling authorized entity ID^w</i>	<i>Calendar year for which the ITMOs are used towards the Party's NDC^x</i>	<i>Result of the consistency checks^y</i>	<i>Additional explanatory information^z</i>

^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 Authorization ID as assigned by the reporting Party.

^e Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.

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

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

^h Refers to the first unique identifier of the ITMO block.

ⁱ Refers to the last unique identifier of the ITMO block.

^j 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.

^k 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.

^l Refers to the first unique identifier of the underlying unit block.

^m Refers to the last unique identifier of the underlying unit block.

ⁿ If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., ‘100-year values from 5th assessment report by the IPCC’).

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

^p Quantity of ITMOs in tons of CO2 equivalent.

^q Quantity of ITMOs in the respective non-GHG metric. This field should be reported as ‘Not applicable’ (NA) if the ITMOs are in a GHG metric.

^r Calendar year in which the mitigation outcome occurred.

^s Unique identifier of the transferring participating Party or, where the transfer occurs from the Adaptation Fund 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 is reported as ‘Not applicable’ (NA).

^t Unique identifier of the acquiring participating Party, or where the acquisition occurs from the Adaptation Fund, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is applicable to the actions type ‘first transfer’ and ‘transfer’. In other cases, this field is reported as ‘Not applicable’ (NA).

^u This field is completed to specify the purpose for which the ITMO has been first transferred for use towards international mitigation purposes (IMP), cancelled for other purposes (OP) or cancelled for purposes referred to in paragraph 20(a), annex, decision 2/CMA.3. This field is only applicable to the action types ‘use’, ‘first transfer’ and ‘cancellation’. In other cases, this field is reported as ‘Not applicable’ (NA).

^v Unique identifier of the using or cancelling participating Party as per common nomenclatures. This field is only applicable to report a use for IMP or cancellation for OP. In other cases, this field is reported as ‘Not applicable’ (NA).

^w Unique identifier of the using or cancelling authorized entity as per common nomenclatures. This field is only applicable to report the use or cancellation of authorized mitigation outcomes or ITMOs by authorized entities. In other cases, this field is reported as ‘Not applicable’ (NA).

^x The calendar year for which the ITMOs are used towards an NDC. This field is only applicable for use of ITMOs towards the Party’s NDC. In other cases, this field is reported as ‘Not applicable’ (NA).

^y Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). Information in this field is populated by the CARP as a result of the consistency check procedure.

^z This field is optional. The Party may use this field to provide any additional information.

Table 4: Holdings

	<i>Cooperative approach ID^a</i>	<i>Authorization ID^b</i>	<i>First transferring participating Party ID^c</i>	<i>Party ITMO registry ID^d</i>	<i>Unique identifiers</i>			
					<i>ITMO unique identifier^e</i>		<i>Underlying units</i>	
					<i>First ID^f</i>	<i>Last ID^g</i>	<i>Underlying unit registry ID^h</i>	<i>Underlying unit unique identifierⁱ</i>
							<i>First unit ID^j</i>	<i>Last unit ID^k</i>

(Table continues)

<i>Metric and quantity</i>					<i>ITMO details</i>	
<i>Metric</i>	<i>Applicable GWP value(s)^l</i>	<i>Applicable non-GHG metric^m</i>	<i>Quantity (t CO₂ eq)ⁿ</i>	<i>Quantity (in non-GHG metric)^o</i>	<i>Mitigation type</i>	<i>Vintage^p</i>
GHG					Emission reductions	
non-GHG					Removals	

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

^b Authorization ID as assigned by the reporting Party.

^c Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.

^d Unique identifier of the Party ITMO registry in which the ITMOs are held.

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

^f Refers to the first unique identifier of the ITMO block.

^g Refers to the last unique identifier of the ITMO block.

^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 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.

^j Refers to the first unique identifier of the underlying unit block.

^k Refers to the last unique identifier of the underlying unit block.

^l If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., ‘100-year values from 5th assessment report by the IPCC’).

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

ⁿ Quantity of ITMOs in tons of CO2 equivalent.

^o Quantity of ITMOs in the respective non-GHG metric. This field should be reported as ‘Not applicable’ (NA) if the ITMOs are in a GHG metric.

^p Calendar year in which the mitigation outcome occurred.

Table 5: Authorized entities

<i>Date of the authorization^a</i>	<i>Authorized entity</i>			<i>Cooperative approach ID^c</i>	<i>Conditions^d</i>	<i>Change and revocation conditions^e</i>	<i>Additional explanatory information^f</i>
	<i>Name</i>	<i>Country of incorporation</i>	<i>Identification number^b</i>				

^a Date on which the authorization was issued.

^b Identification number in the country of incorporation.

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

^d This field is optional. The conditions under which the authorization was provided, as applicable.

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

^f This field is optional. The Party may use this field to provide any additional information.