

DRAFT TEXT
on
SBSTA 61 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 14/11/2024 13:00

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 is the voluntary participation of a Party and/or Parties incorporated with respect to cooperation, as mutually agreed, in implementing their nationally determined contributions and allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity and to do the fairness transfer and use the internationally transferred mitigation outcomes that are consistent with requirements of relevance and a decision relating to the Article 6, paragraph 2;

Option 2

2. *Recalls* Article 6, paragraph 1, of the Paris agreement and decision 2/CMA.3 annex, paragraph 1 that a cooperative approach is:

(a) The voluntary participation of a Party or Parties in respect to an agreed scope, standards and procedures that involves the international transfer of mitigation outcomes authorized for use towards NDC or other international mitigation purposes;

(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;

3. *[[Decides][Clarifies]* that a cooperative approach for use towards the achievement of an NDC shall involve at least two participating Parties and that a cooperative approach for use for other international mitigation purposes shall involve at least one participating Party;

4. *Decides* that mitigation outcomes authorized for use towards the achievement of an NDC or other international mitigation purposes by a first transferring Party shall only be used or cancelled by a participating Party or an entity authorized by the Party participating in the cooperative approach;]

Option 3: {No text required}

II. [Further guidance on initial reports] [Additional upfront information on implementation of elements of the guidance]

Option 1: {Further guidance on initial reports}

5. [Decides][Requests] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(a), [shall][should] include, if applicable, the [identification of the authorizing Party's Registry or other registries involved in the cooperative approach for the purpose of tracking that records internationally transferred mitigation outcomes as per decision 2/CMA.3, annex, chapter VI];

6. [Decides][Requests] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(c), [shall][should] include, if applicable, the following:

(a) Metrics and units and methods for its measurement or conversion and the greenhouse gases covered;

(b) Specification of the indicators to which corresponding adjustments will be applied;

(c) The methods used for establishing the indicative trajectory, trajectories or budgets and the resulting trajectory, trajectories or budget for each relevant indicator, where applicable;

(d) 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;

7. [Decides][Requests] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(d), [shall][should] include, if applicable, which methodological approaches are used for quantifying the mitigation outcomes derived from the cooperative approach;

8. [Decides][Requests] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(h)(i), [shall][should] include, if applicable, the following:

(a) 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;

(b) How the participation in each cooperative approach and all cooperative approaches in which the Party 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;

(c) How the mitigation outcomes from each cooperative approach are shared between the participating Parties involved;

9. [Decides][Requests] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(h)(ii), [shall][should] include, if applicable, the following:

(a) How uncertainties in the quantification are taken into account;

(b) 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;

(c) How policies such as relevant laws, regulations or targets have been taken into account in establishing baselines or references levels;

10. [*Decides*][*Requests*] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(h)(iii), [shall][should] include, if applicable, the following:

(a) How the risk of non-permanence is assessed under the cooperative approach and minimized across several NDC periods, including the frequency and timing of risk assessments, the methodological approaches used, and what types of risks are considered;

(b) 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;

(c) 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;

11. [*Decides*][*Requests*] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(i)(v), [shall][should] include, if applicable, information on the contribution of resources for as per decision 2/CMA.3, annex, paragraph 22(j) and chapter VII, paragraph 37;

12. [*Decides*][*Requests*] that participating Parties, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(i)(vi), [shall][should] include, if applicable, information on [contribution to overall mitigation in global emissions as per decision 2/CMA.3, annex, paragraph 22(k) and chapter VII, paragraph 39;

Option 2: {Additional upfront information on implementation of elements of the guidance}

13. *Decides* that each participating Party shall provide [cross-referencing to the] underlying standards and procedures used to implement the guidance on cooperative approaches, together with the copy of the authorization or with information provided in the initial report, and that this information shall be available to the Article 6 technical expert review team in charge of the review of the initial report;

14. *Decides* that each participating Party shall provide the following information with respect to the elements referred to in decision 2/CMA.3, annex, paragraphs 18(h) and (i), together with the copy of the authorization or with information provided in the initial report, and make it available to the Article 6 technical expert review team in charge of the review of this information:

(a) A description of the expected impact of the cooperative approach on the achievement by the Party of its NDC, its LT-LEDS if it has submitted one, and the long-term goals of the Paris Agreement;

(b) A description of how the cooperative approach will promote practices, technologies or decarbonization pathways that are consistent with the Paris Agreement temperature goals;

(c) A description of whether the cooperative approach involves a baseline-and-credit approach or a cap-and-trade system and, in the case of a cap-and-trade system, a description of the methodology for determining the mitigation outcomes resulting from the underlying cap-and-trade system; (EU internal note: I move this up here, as for baseline-and-credit we have all the quantification in the upfront information and not only in the authorization);

(d) A description of how “business as usual” emissions projections are defined and calculated in the standards applicable to the cooperative approach, taking into account the host Party’s NDC and its LT-LEDS if it has submitted one;

(e) A description of how baselines are set and how it is ensured that they are conservative and below “business as usual” emissions projections, including how the host Party’s NDC and LT-LEDS and climate policies, laws and regulations are taken into account, and any adjustment to crediting levels made to address this element of the guidance;

(f) A description of how the uncertainties related to the quantification of the emission reductions and [enhanced] removals are assessed and how such uncertainties are addressed in a conservative manner;

(g) A description of how the risk of leakage is assessed, how it is prevented or minimized, and how any remaining leakage will be quantified and deducted in the calculation of emission reductions or [enhanced] removals;

(h) Where mitigation outcomes are generated through nature-based emission reductions or enhanced removals, a description of how it is ensured that the calculated mitigation outcomes are caused by, and attributable to, [anthropogenic activities] [national policies and measures];

(i) A description of how reversal risks with respect to mitigation activities covered by the cooperative approach are assessed, and the results of this assessment, including the types of risks identified, their likelihood, scale and potential impacts;

(j) [In the case where the envisaged emission reductions or [enhanced] removals are subject to a non-negligible risk of reversals, a description of:

(i) The measures applied to prevent or minimize reversal risks;

(ii) How the risk of reversal with respect to the mitigation activities covered by the cooperative approach may impact the host country's capacity to achieve its NDC and LT-LEDS;

(iii) How reversals will be monitored, including the time horizon of the monitoring and the measures envisaged in case of a failure in monitoring;

(iv) How any reversals will be fully addressed, including which Party or entity takes responsibility to compensate any reversals;

(v) 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 it is ensured that the reserve will be resilient enough to fully compensate potential reversals];

(k) [A description of how the cooperative approach falling under the scope of Article 5, paragraph 2, of the Paris Agreement includes all the elements required of the host Party as per decision 1/CP.16, paragraph 71, noting the application of the approaches described in (i) and (ii) below:

(i) Application of higher-level elements: applying a standardized baseline at a higher level of aggregation (or equivalent) that is regularly updated and any associated higher-level monitoring information and/or system;

(ii) Upscaling implementation: implementing activities at a higher level (e.g. sectoral or national)];

(l) A description of how it is ensured that decision-making processes are transparent and inclusive, and whether they include opportunities for public participation and scrutiny;

(m) A description of standards and procedures for conducting stakeholders consultations, including civil society organizations, indigenous communities and local governments, and an indication of the results of the stakeholders consultations where available;

(n) A description of measures taken to ensure standards and procedures reflect best practice, for example the standards and procedures of the Article[s 5.2 and] 6.4 mechanism.

15. *Decides* that any participating Party that submitted an initial report or updated initial report prior to adoption of this decision by the CMA is to update the information provided in such report(s) where necessary for consistency with the guidance in paragraphs 13 and 14 above and resubmit the report prior to the next submission of information as per decision 2/CMA.3, annex, chapter IV (Reporting);

III. Authorization

A. Process and timing of authorization

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

Option 1

17. *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 paragraphs 24 and 28 below] [all elements referred to in decision 2/CMA.3, annex, paragraph 18];

18. *[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 paragraphs 24 and 28 below] [all elements referred to in decision 2/CMA.3, annex, paragraph 18];

Option 2

19. *Notes* that pursuant to decision 2/CMA.3, annex, paragraph 18 there are three different types of authorization; authorization of the cooperative approach, authorization of internationally transferred mitigation outcomes and authorization of entities;

20. *Also notes* that the 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 or separate authorizations that entirely and collectively address(es), inter alia and as appropriate, the information in paragraphs 24 and 28 below and all elements referred to in decision 2/CMA.3, annex, paragraph 18;

21. *Clarifies* that internationally transferred mitigation outcomes can only be first transferred once they have been authorized in accordance with the arrangements described in paragraphs 19 and 20 above under an authorized cooperative approach;

Option 3:

22. *Notes* that authorisation by Parties of the use of ITMOs from a cooperative approach entails distinct elements, that may be determined sequentially and includes minimum information to be covered in the copy of the authorisation referred to in decision 2/CMA.3, annex, paragraph 18(g), with respect to the authorisation of use, entities, and amounts;

Option 4:

23. *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) shall identify the amount of mitigation outcomes authorized and the purposes of their use as well as address the elements referred to in decision 2/CMA.3, annex, paragraph 18(g) through a single, sequential or separate processes a discretion of a Party;

B. Content of the authorization

Option 1: {mandatory elements}

24. *Decides* that [each] participating Parties [Party] shall include in the authorizations [of the use of ITMOs from each cooperative approach] the following elements:

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

(b) [Name(s) of the first-transferring] Participating Party [or Parties] [and/or entities] [as per decision 2/CMA.3, annex, paragraph 20(b)];

- (c) Date [and duration] of the authorization;
- (d) [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 specified by participating Parties], as per decision 2/CMA.3, annex, paragraph 2];
- (e) [Purpose(s) of authorization consistent with 2/CMA.3, annex, paragraph 1(d) and (f)];
- (f) [Quantity of ITMOs, if applicable];
- (g) [Arrangements for authorizing [using] participating Parties and/or] authorized entities, [as applicable];
- (h) [Any applicable terms and conditions and arrangements pertaining to changes and/or revocation to the authorization, as well as a description of the process for effecting and transparently communicating any changes];
- (i) Name and [parameters] [description] of the cooperative approach [as per decision 2/CMA.3, annex, paragraphs 18(g) and 20(b)];
- (j) Duration of the cooperative approach [as per decision 2/CMA.3, annex, paragraph 18(g)];
- (k) Sector(s) [as per decision 2/CMA.3, annex, paragraph 20(b)];
- (l) 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)];
- (m) [Activity(ies) and/or]Activity type(s) [as per decision 2/CMA.3, annex, paragraph 20(b)];
- (n) [Regulatory framework,] procedures[,] and [certification] standards [and/or methodology(ies)] [applied in] [underpinning] the [implementation of the] cooperative approach];
- (o) 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)];

{Tracking arrangements}

- (p) [Identification of the authorizing Party’s] Registry [and/or other 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;

{Scope and parameters of authorization}

- (q) [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)];
- (r) 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];
- (s) [Specification of the indicators to which corresponding adjustments will be applied];
- (t) [Information about the ITMOs];
- (u) [Procedures for the implementation of the Tracking arrangements];
- (v) [Procedures for the implementation of the environmental integrity criteria];
- (w) [Contributions for adaptation and overall mitigation in global emissions];
- (x) [Name and definition of the cooperative approach as per decision 2/CMA.3, annex, paragraph 18(g) and 20(b)];

Option 2:

25. *Decides* that the copy of the authorisation referred to in decision 2/CMA.3, annex, paragraph 18(g), shall at least include or refer to information on the following elements of authorisation:

- (a) The date of the authorization;
- (b) The authorising Party, including details of the Party authority providing the authorisation;
- (c) A specification of the scope of authorisation, including a reference to the cooperative approach authorised; the sector(s) and activity type(s) covered by the authorisation; whether the authorisation includes emission reductions and/or removal enhancements; and, where applicable, which underlying programme(s) and/or registry(ies) are covered by the authorisation;
- (d) A specification of the conditions for changes or revocations to the authorisation or to elements of the authorisation and, if such changes or revocations are made after the first transfer of mitigation outcomes, a description of the arrangements and responsibilities to ensure that double counting or a net increase in emissions are avoided;
- (e) Arrangements for authorising the participation of entities in the approach, as applicable;
- (f) A specification of the definition of ‘first transfer’ to be applied in respect of the cooperative approach, pursuant to decision 2/CMA.3, annex, paragraph 2(b);
- (g) A specification of the registries that the Parties participating in the cooperative approach will use, including any use of the international registry and/or underlying third-party registries, a specification of how relevant actions with respect to ITMOs will be tracked and recorded within or between these registries, and a specification of how authorised mitigation outcomes are identified in any underlying third-party registry, as applicable;
- (h) The quantity of ITMOs;
- (i) The unique identifier of the relevant cooperative approach as per the common nomenclature of the cooperative approaches;
- (j) The authorized use of ITMOs including the indication of the specific purposes identifier in the case the ITMOs are authorized for use towards OIMP;

26. *Notes* that the authorisation of an entity may be provided with the copy of the authorisation referred to in decision 2/CMA.3, annex, paragraph 18(g) or as part of the annual information;

27. *Decides* when authorizing entities the authorizing Party shall specify the unique identifier of the registry/ies in which the entity is authorized to hold an account as per the common nomenclature of registries;

{*End of options*}

Option 1: {voluntary elements}

28. *Encourages* each participating Party to include, [at its 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):

{Information about the cooperative approach}

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

{Contributions for adaptation and overall mitigation in global emissions}

- (b) [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]]];

(c) [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]];

{Other information}

(d) [Information on how participation in each cooperative approach and all cooperative approaches in which the Party 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];

(e) [Information on how the mitigation outcomes from each cooperative approach are shared between the participating Parties involved];

{Elements of the initial report related to corresponding adjustments}

(f) [The methods used for establishing the indicative trajectory, trajectories or budgets and the resulting trajectory, trajectories or budget for each relevant indicator, where applicable];

(g) [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];

{Elements of the initial report related to environmental integrity}

(h) [Information on -the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach including the information on how uncertainties in the quantification of mitigation outcomes are taken into account];

(i) [Information on how any baseline or reference levels have been established, including how it is ensured that the baseline or reference levels are conservative and below 'business as usual' emission projections, and information on what assumptions have been made, taking into account uncertainty];

(j) [Information on how policies such as relevant laws, regulations or targets have been taken into account in establishing baselines or references levels];

(k) [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];

(l) [Information on how the risk of non-permanence is assessed under the cooperative approach and minimized across more than one NDC period, including the frequency and timing of risk assessments, the methodological approaches used, the types of risks considered, measures taken to minimize risks and time horizons considered];

(m) [Information on how reversals [and leakage] are monitored and quantified, and when they occur, how they are addressed in full, including what methodological approaches are used to address reversals [and leakage] and how the responsibility for addressing reversals [and leakage] is assigned, the duration and frequency of monitoring for reversals [and leakage], and measures envisaged in case of failures in monitoring];

(n) Procedures under each cooperative approach for ensuring the implementation of elements established as per decision 2/CMA.3, annex, paragraph 18(h);

Option 2: {voluntary inclusion of elements of the initial report}

29. *Encourages* each participating Party to provide elements of the initial report in their authorization, to ensure that all reporting elements are covered either in the authorization or the initial report;

Option 3: {No text required}

C. Format of the authorization

Option 1 {*standardized template*}

30. *Requests* the secretariat, as the administrator of the centralized accounting and reporting platform, to develop and publish [one or more] [a] [voluntary] [mandatory] standardized and user-friendly template, as necessary, for the information outlined in [paragraph[s] 24 [and 28 above]], [that] a participating Parties [shall][may] use 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:{*no text required*}

D. Change to authorization

Option 1: {*no changes to authorization after first transfer*}

31. *Decides* that any changes [and/or revocations] to an authorization [of a cooperative approach] [of the use of ITMOs] shall not apply to or affect internationally transferred mitigation outcomes that have already been first transferred;

Option 2: {*no changes to authorization after first transfer, unless mutually agreed*}

32. *Decides* that any changes [in relation to the withdrawal of an authorization of internationally transferred mitigation outcomes from a cooperative approach] and/or revocations [to an authorization] 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] [the Parties participating in the cooperative approach have agreed and specified in the initial report any [extreme] circumstances [such as breaches of domestic or international law associated with the internationally transferred mitigation outcomes] in which this does not apply, and these extreme circumstances have arisen];

33. *Decides* that participating Parties shall make the information on the specific cases where [extreme] circumstances mentioned in paragraph 32 above publicly available [in the next updated initial report] and shall ensure that resulting changes and revocations are also consistent with decision 2.CMA/3, annex, paragraph 21(e)];

34. *Requests* the secretariat to design and implement a process as necessary which manages changes to the authorization of internationally transferred mitigation outcomes, to ensure the avoidance of double counting, and to report on its progress in its annual report to the CMA referred to in paragraph decision 2/CMA.3, Annex VI, paragraph 36(c);

35. *Decides* that in determining [the conditions governing changes or revocation of *authorization* in the copy of authorization or in the information provided in the initial report the Parties shall specify the arrangements and responsibilities to ensure that any changes or revocation do not result in double counting or a net increase in emissions] [if participating Parties agree to make changes to the authorization of [the use of] an internationally transferred mitigation outcome, each participating Party shall ensure the avoidance of double counting that could arise from such changes, consistent with Article 6, paragraph 2];

36. *Decides* that extreme circumstances include transgressions of relevant domestic or *international* law;

37. *Decides* that ITMOs that have been used towards achievement of an NDC or other international mitigation purposes, will not be further transferred, further cancelled or otherwise used;

Option 3 { *changes to authorization do not affect first transferred ITMOs, unless otherwise publicly agreed or under extreme circumstances* }

38. *Decides* that any changes [and/or revocations] to an authorization [of a cooperative approach] [of the use of ITMOs] [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]];

39. *Decides* that if participating Parties make changes to the authorization of [the use of] an internationally transferred mitigation outcome, each participating Party shall ensure the avoidance of double counting that could arise from such changes, consistent with Article 6, paragraph 2;

Option 4 { *changes to authorization do not affect first transferred ITMOs, unless otherwise publicly agreed or under previously agreed set of extreme circumstances* }

40. *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 5A:** , 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 5B:**, 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 6 { *changes to authorization at any time* }

41. *Notes* that participating Parties may change and/or revoke the authorization of ITMOs at any time, provided that double counting is avoided;

Option 7 { *scope and process for changes deferred to review* }

42. *Requests* the Subsidiary Body for Scientific and Technological Advice, as part of the review of the guidance to be initiated by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its tenth session (2028),¹ to continue considering the potential scope of changes to the authorization of internationally transferred mitigation outcomes towards use(s) and a process for managing them that avoids double counting;

Option 8: { *no text required* }

E. Transparency of information about authorization

Option 1 { *User-friendly template published by the secretariat in the international registry* }

43. *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 30 above to provide information on their authorization, 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

¹ Decision 2/CMA.3, paras. 14–15.

registries that connect to the international registry[, consistently 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 {*Public repository in the CARP with no specified format*}

44. *Clarifies* that, as per 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 {*Notification to all participating Parties and publication by the registry of the authorizing Party*}

45. *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 4: {*No text required*}

IV. Application of first transfer

A. Further guidance on first transfer

Option 1 {*Recalling 2/CMA.3, annex, paragraph 2*}

Option A

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

47. *Clarifies* that the first transfer shall be applied in accordance with paragraph 46 above;

Option B

48. *Decides* that the first transfer of an internationally transferred mitigation outcome should be pursuant to decision 2/CMA.3, annex, paragraph 2(a–b);

Option C

49. *Clarifies* that in accordance with decision 2/CMA.3, annex, paragraph 2(a), where a mitigation outcome has been authorized for use towards the achievement of an NDC, the term 'first international transfer' refers to the transfer of a mitigation outcome from the registry, or Party-specific section in the international registry, used by the first transferring Party to the registry, or Party-specific section in the international registry, used by the acquiring Party or entity authorized by the acquiring Party;

50. *Further clarifies* that in accordance with decision 2/CMA.3, annex, paragraph 2(b), where a mitigation outcome has been authorized for use towards other international mitigation purposes:

(a) The term 'authorization' in decision 2/CMA.3, annex, paragraph 2(b) refers to the authorization of specific ITMO amounts for use towards other international mitigation purposes, effected upon the recording of these amounts in the registry, or Party-specific section of the international registry, of the first transferring Party;

(b) The term 'use' in decision 2/CMA.3, annex, paragraph 2(b) refers to the use of the mitigation outcome towards international mitigation purposes;

(c) The term ‘cancellation’ refers to the cancellation of the mitigation outcomes for other purposes, for delivering overall mitigation of global emissions, for compensating for reversals, for compensating for changes or revocations to authorization, for administrative purposes, or for other cancellation purposes;

Option 2: {First transfer effected for first in time}

51. *Decides* that the first transfer of a mitigation outcome authorized for use towards achievement of nationally determined contributions and/or for [use towards] other international mitigation purposes shall be effected 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);

52. *Decides* that the first transfer of a mitigation outcome authorized only for use [towards] other international mitigation purposes shall be effected for the earlier of:

(c) The first international transfer of the mitigation outcome to another Party;

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

53. *[[Clarifies] [Decides]* that internationally transferred mitigation outcomes can only be first transferred once they have been authorized in accordance with the arrangements described in paragraphs 51 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 3: {Notification of first transfer}

54. *[Clarifies][Decides]* 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 [issuance or the] use or cancellation of the mitigation outcome in accordance with decision 2/CMA.3, annex, paragraph 2(b), in order to [avoid double counting and] 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 [first transferring][participating] Party shall ensure it has [robust] arrangements in place [that Parties will be][to be] immediately notified [by the authorized entity and/or the underlying cooperative approach registry] of the [issuance, or the use or cancellation, of] [first transfer to avoid double counting where] the [internationally transferred] mitigation outcome [in the underlying registry][is otherwise cancelled or used for other international mitigation purposes];

55. *Decides* that where a mitigation outcome has been authorized for use for other international mitigation purposes pursuant to paragraph 2(b), annex, of decision 2/CMA.3, the first transfer of the mitigation outcome shall be effected no later than 31 December of the year prior to submission of the first biennial transparency report by the first transferring Party that contains information on the end year or end of the NDC implementation period in which the mitigation outcomes occurred; after that date, no first transfers, and no respective corresponding adjustments, shall be effected for mitigation outcomes that occurred in that NDC implementation period;

Option 4: {No text required}

B. Other first transfer specifications

56. *[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 respective authorization type, including for use towards achievement of nationally determined contributions,] 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;

57. *[Also decides] [Clarifies]* that:

(a) Each first transferring Party shall apply the specification of first transfer in an authorisation for use for other international mitigation purposes consistently for that authorisation of ITMOs from a cooperative approach;

(b) The specification of first transfer may differ for each authorization;

58. *[Further decides]* that, where participating Parties [or authorized entities][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 [such][the] voluntarily contribution[s] [can][may] be carried out by the transfer of [internationally transferred] mitigation outcomes to an account of the Adaptation Fund [in the international registry][.] [and that] such contributions shall constitute a first transfer, except where the [internationally transferred] mitigation outcomes have already been first transferred;]

59. *[Decides] [Clarifies]* that, where participating Parties [or authorized entities][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 [such] cancellations shall be effected as a first transfer, except where the [internationally transferred] mitigation outcomes have already been first transferred;

V. Agreed electronic format

A. Adoption of the agreed electronic format

Option 1

60. *Adopts* the agreed electronic format, referred to in decision 2/CMA.3, annex, paragraph 20, as contained in annex I[and *encourage* Parties to submit to submit views on options for the recommendations of changes on the agreed electronic format in its ninth session (November 2028)];

Option 2

61. *Takes note* of the work undertaken in response to the mandate 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

62. *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);

B. Information and actions to be reported in the agreed electronic format

Option 1

63. *Decides* that Parties shall identify, and report in the AEF, whether internationally transferred mitigation outcomes are subject to a risk of non-permanence, as referred to in decision 2/CMA.3, annex, paragraph 18(h)(iii), and identify a risk category, as applicable;

64. *Decides* that, in order to avoid double counting and ensure coherent application of corresponding adjustments, the action types and subtypes to be reported in the agreed electronic format are:

- (a) Acquisition:
 - (i) [Acquisition from another Party;]
 - (ii) [Acquisition from the Adaptation Fund;]
 - (b) Authorization:
 - (i) [Authorization;]
 - (ii) [Change to authorization;]
 - (iii) [Revocation of authorization;]
 - (c) Transfer:
 - (i) [Transfer to another Party;]
 - (ii) [Voluntary [transfer][contribution] to the Adaptation Fund;]
 - (d) Use:
 - (i) [Use towards achievement of nationally determined contributions;]
 - (ii) [Use towards other purposes;
 - (iii) [Use towards international mitigation purposes;]
 - (iv) [Use towards other international mitigation purposes;]
 - (e) Cancellation:
 - (i) [Cancellation towards other purposes;]
 - (ii) [Cancellation to compensate for reversals;]
 - (iii) [Cancellation to compensate for revocations or changes to authorization;]
 - (iv) [Cancellation towards other international mitigation purposes;]
 - (v) [Voluntary cancellation to deliver overall mitigation global emissions;]
 - (vi) [Administrative cancellation;]
 - (vii) [Other cancellation purposes;]
- { First transfer can be shown in the drop-down menu of the agreed electronic format as the first action[, after authorization] or as the latest action }*
- (f) First transfer:
 - (i) [First transfer to another Party;]
 - (ii) [First transfer for other international mitigation purposes when the first transfer is specified as the authorization;]
 - (iii) [First transfer for other international mitigation purposes when the first transfer is specified as the issuance;]
 - (iv) [First transfer for other international mitigation purposes when the first transfer is specified as the use or cancellation of the mitigation outcome;]

- (v) [Mandatory transfer of Article 6, paragraph 4, emission reductions to the Adaptation Fund;]
- (vi) [Voluntary transfer to the Adaptation Fund;]
- (vii) [Mandatory cancellation of Article 6, paragraph 4, emission reductions to deliver overall mitigation global emissions;]
- (viii) [Voluntary cancellation to deliver overall mitigation global emissions;]

65. **Option 2:** {*No text required*}

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

Option 1

66. *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 annex II;

67. *Clarifies* that the tables referred to in paragraph 66 above shall be submitted by a Party for each cooperative approach in which it participates;

Option 2

68. *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

69. *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);

VII. Sequencing and timing of reporting information

{*Impacts to submission of AEF*}

Option 1: {*Impacts on AEF submission*}

Option A

70. *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;

Option B

71. *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;

Option C

72. *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 D

73. *Decides* that the review on the initial report for a cooperative approach shall be finalized prior to:

- (a) The authorization of specific internationally transferred mitigation outcomes;
- (b) The submission of the annual information through the agreed electronic format and the regular information;

74. Also *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;

Option 2 {No impacts on AEF submission}

75. *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;

Option 3: {No text required}

{Other impacts due to inconsistencies on ITMOs}

76. *Clarifies* that the initial report or updated initial report shall be submitted by the participating Party prior to or in conjunction with that participating Party submitting the annual information in the agreed electronic format and the annual information as part of the regular information from that cooperative approach;

VIII. Process of identifying, notifying and correcting inconsistencies from the automated consistency check

{Identifying inconsistencies during the consistency check process}

77. *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);²

{Notifying inconsistencies identified during the consistency check process}

Option 1

78. [*Decides* that to facilitate transparency and the Article 6 technical expert review teams in the completion of the Article 6 technical expert review, 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;]

Option A

79. *Decides* that, the output of the consistency checks shall be publicly displayed pursuant to chapter VI of decision 2/CMA.3, as per decision 2/CMA.3, annex paragraph 36(a) and the relevant information will be marked as “checked, no inconsistencies identified”, “checked, inconsistencies identified”, or “null, 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);

² Decision 6/CMA.4, annex I, para. 39.

Option B

80. [Notes][Decides] that the results of the consistency check performed [by the secretariat] will be made publicly available on the centralized accounting and reporting platform and show whether reported information of a participating Party and /or between Parties participating in the same cooperative approach is[, inter alia]:

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

(b) Inconsistent[(internal and/or cross-Party)]: inconsistencies or mismatches of information have been found in checks performed on the reported information [of a Party (between its reports) and/or between Parties participating in the same cooperative approach, the secretariat shall note if:

(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 6/CMA.4, annex II³;

(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)⁴;

(iii) Checks performed on the information in respect of internationally transferred mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 33(a), indicate inconsistencies or mismatches of information;

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

Option 2: {No text required}

{Correcting inconsistencies identified during the consistency check process}

Option 1

81. *Recalls* that the Article 6 database shall notify the participating Party or participating Parties, as applicable, of inconsistencies identified by consistency checks as per decision 6/CMA.4, annex I, paragraph 37;

82. *Also recalls* that the Article 6 database, through the submission portal of the centralized accounting and reporting platform, shall make available to participating Parties a pre-submission consistency check option for draft annual information for voluntary use by Parties;

83. *Strongly encourages* participating Parties, prior to the submission of annual quantitative information as per decision 2/CMA.3, annex, paragraphs 20 and 23, to use the pre-consistency check function of the centralized accounting and reporting platform when it is made available, which shall not supersede the performance of the consistency check after this information is submitted;

84. *Decides* that inconsistencies in relation to the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a) shall be corrected by the relevant participating Party submitting revised agreed electronic formats, until consistency is achieved and verified through performance of another consistency check;

85. *Also decides* that to ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21, internationally transferred mitigation outcomes where the consistency check has identified inconsistencies that have an impact on the adjusted emissions balance, shall be marked as a significant inconsistency, and[should] [shall] not be used towards achievement of NDCs and for other international mitigation purposes until the

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

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

consistency check of quantitative information is complete, and identified inconsistencies are resolved;

Option 2

86. *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] by the relevant participating Parties submitting revised agreed electronic formats, as required, followed by the performance of a consistency check that finds no inconsistencies [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)];

{Implications from identified inconsistencies through the automated consistency check}

87. [*Decides* that ITMOs identified as inconsistent as per to paragraph [881][89] below shall not be transferred and used towards achievement of nationally determined contributions or other international mitigation purposes until the identified inconsistencies are resolved, noting decision 6/CMA.4, paragraph 14;]

{Link to review status}

Option 1

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

Option 2

89. *Clarifies* that the automated consistency check as referred to in paragraph 87 above shall apply and its results be publicly displayed on the CARP regardless of the availability of relevant data, reports submitted and status of the Article 6 technical expert review and 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 developed by the secretariat;]

IX. Inconsistencies identified in Article 6 technical expert reviews

{Review practice guidance}

Option 1

90. [*Recalls* that the report referred to in decision 2/CMA.3, annex, paragraph 28, is to be considered by the technical expert review referred to in decision 18/CMA.1, annex, chapter VII;]

91. [*Recalls* that, pursuant to decision 2/CMA.3, annex, paragraph 22(c), where a mitigation outcome is measured and transferred in tonnes of carbon dioxide equivalent, Parties should 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;

92. *Requests* 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 nationally determined contribution;

93. *Recalls* that, pursuant to decision 2/CMA.3, annex, paragraph 18(h)(ii), and other relevant provisions, the initial report shall contain a comprehensive description of 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);

94. *Requests* the Article 6 technical expert review team to assess whether the information provided on methodologies is consistent with decision 2/CMA.3, annex, paragraph 18(h)(ii), and other relevant provisions, [including encouraging comparability of reported methodological approaches with methodological approaches in use under the [clean development mechanism and the]mechanism established by Article 6, paragraph 4, of the Paris Agreement, as relevant;]

95. *[Recalls* the guiding principles of the Article 6 technical expert reviews as referred to paragraph 1 of annex II to decision 6/CMA.4;

96. *[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 the annex of decision 18/CMA.1;

97. *Decides* that, for any reference level and baseline set in accordance with decision 2/CMA.3, annex, paragraph 22(b)(ii), a technical analysis similar to that referred to in paragraph 96 above shall apply, as defined by the CMA[at its seventh session (November 2025);]

Option 2: {No text required}

{Identification of inconsistencies by the Article 6 TERT}

98. *[Recalls* decision 6/CMA.4, annex II, paragraph 49, that at the request of the Paris Agreement Implementation and Compliance Committee, Article 6 lead reviewers should liaise with the Paris Agreement Implementation and Compliance Committee in cases of significant and persistent inconsistencies in accordance with paragraph 17(f) of this decision, and decision 20/CMA.1, annex, paragraph 22(b);]

99. *[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;]

Option 1

100. *Recalls* paragraphs 2 and 3 of annex II to decision 6/CMA.4 that elaborate the content of the Article 6 TER and the criteria for consistency;

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

102. *Clarifies* that:

(a) “Significant inconsistencies”, for the purpose of decision 6/CMA.4, annex II, paragraph 49, mean quantitative inconsistencies that result in or increase the risk of double counting, including those arising from the failure to submit information;

(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 review of the respective report following the one where the inconsistencies were identified;

Option 2

103. *Decides* that a persistent inconsistency, is an inconsistency that remains unresolved at the time of completion of the next submission of information as per decision 2/CMA.3, annex, chapter IV (Reporting) ;

104. *Decides* that significant inconsistencies include inter alia:

(a) Inconsistencies that pose risks to avoiding double counting in accordance with paragraph 36 of decision 1/CP.21 and inconsistencies that pose risks to ensuring that participation in cooperative approaches does not lead to a net increase in emissions across

participating Parties within and between NDC implementation periods and inconsistencies with decision 2/CMA.3, annex, paragraph 1;

(b) Absence of a report or source of information required to support a subsequent report or source of information;

(c) Inconsistency between at least two sources of information, including initial reports, annual information and regular information, provided by Parties participating in the same cooperative approach;

(d) Inconsistencies identified as significant by lead reviewers;

{Flagging inconsistencies}

Option 1

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

106. *Decides* that, should inconsistencies be identified during the review by the Article 6 TERT, the relevant information will be marked as “Inconsistencies identified” or “Information for check not available” in accordance with a procedure developed by the secretariat in relation to the following:

(a) 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 6/CMA.4, annex II, paragraph 3;⁵

(b) 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);⁶

(c) Checks performed on the information in relation to its participation, submitted in its regular information as an annex to the BTR, indicate this information is not consistent with the requirements of decision 2/CMA.3, annex, paragraphs 21–23;⁷

(d) Checks performed on the information in respect of internationally transferred mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 33(a), indicate inconsistencies or mismatches of information;⁸

Option 2

107. *Decides* that the duration and any non-responsiveness in relation to a persistent and significant inconsistency shall be publicly displayed on the CARP;

108. *Decides* that significant inconsistencies shall be identified and marked with a notation which shall be publicly displayed on the CARP;

Option 3 {No text required}

{Notations for the status of reviews}

Option 1 {Initial report only}

109. *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][in progress]”, when the report on the review of the initial or updated initial report has not yet been published;

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

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

⁷ See decision 6/CMA.4, annex II, paras. 2(c) and 3.

⁸ See decision 6/CMA.4, annex II, para. 2(d).

(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 [but none are significant or persistent];

(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.4, paragraph 14;

(e) [“Review finalized and significant inconsistencies identified”, when the report on the review has been published and cases of significant inconsistencies have been identified;

(f) “Review finalized and significant and persistent inconsistencies identified”, when the report on the review has been published and at least one persistent and at least one significant inconsistency has been identified;

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

Option 2 {All types of review}

110. *Decides* that the following information on the status of the review shall be made publicly available on the centralized accounting and reporting platform:

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

(b) “Review finalized without inconsistencies”, when the report on the review has been published and no inconsistencies have been identified in the review report;

(c) “Review finalized with inconsistencies”, when the report on the review has been published and inconsistencies have been identified in the review report;

(d) “Review finalized and significant and persistent inconsistencies identified”, when the report on the review has been published and cases of significant and persistent inconsistencies have been identified pursuant to decision 6/CMA.4, paragraph 14;

Option 3 {No text required}

{Recommended actions by the Article 6 TERT for identified inconsistencies, including implications}

Option 1

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

(a) 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:

(i) They must be addressed and internationally transferred mitigation outcomes shall be marked as inconsistent until addressed;

(ii) Further actions and operations are not impeded;

(iii) Recommendations shall be made pointing out the inconsistency and requesting clarification or correction;

(b) For significant inconsistencies, such as an internationally transferred mitigation outcome [use][action] that does not possess the minimum required elements for its eligibility:

- (i) They must be addressed and the internationally transferred mitigation outcome shall be marked as inconsistent until addressed;
- (ii) Further actions and operations are impeded until correction of the inconsistency;
- (iii) Recommendations may include a request for the submission of missing information, the replacement of the ITMOs or other actions, as applicable;

112. *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 and reiterate those recommendations in cases of non-responsiveness of the participating Party in its latest submission;

Option 2

113. *Decides* internationally transferred mitigation outcomes where significant and persistent inconsistencies are identified but not addressed, these shall not be transferred [and used towards achievement of NDCs and for other international mitigation purposes] until the significant and persistent inconsistency is resolved.

Option 3

114. [*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][verification] of the mitigation outcome[[verified in the technical expert review report referred to in decision 18/CMA.1, annex, paragraph 187,] in line with decision 2/CMA.3, annex, paragraph 1(a)];

Option 4: {No text required}

{Implications of non-responsiveness}

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

- (a) For formal inconsistencies, they 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 significant and persistent inconsistencies:
 - (d) They shall be pointed out in the report by the Article 6 technical expert review team under a specific subheading, alongside the previous recommendation;

116. All actions and operations involving the internationally transferred mitigation outcome remain impeded until correction of the inconsistency;

Option 1

117. *Encourages* lead reviewers to liaise with the Paris Agreement Implementation and Compliance Committee with respect to the [significant and persistent]inconsistencies and non-responsiveness to the recommendations of the A6TER;

Option 2 {No text required}

{Responses to the Article 6 TER identified inconsistencies}**Option 1**

118. *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;

119. *Clarifies* that a Party [should][shall] 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;

120. [*Further clarifies* that the inconsistencies identified by the Article 6 TERT can be corrected and the recommendations of the Article 6 TERT addressed in the next respective report;]

Option 2: {No text required}***{Publication of Article 6 TER report}***

121. [*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);]

X. [Identifying, notifying and correcting inconsistencies]

{This section combines the content of the previous Sections VIII and IX, as an alternative }

A. Flagging of inconsistencies

122. *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 outcomes:

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

(b) “review finalized without inconsistencies”, when the report has been published and no inconsistencies have been identified;

(c) “review finalized with inconsistencies”, when the report has been published and at least one inconsistency has been identified but none of the identified inconsistencies are 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 are 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 are 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;

123. *Also decides* that the following information on the status of each consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), shall be made publicly available and flagged by the secretariat in the Article 6 database, being part of the centralized accounting and reporting platform, for the agreed electronic format and each relevant internationally transferred mitigation outcome:

(a) “consistency check pending”, when the check has not yet been finalized;

(b) “consistency check finalized without inconsistencies”, when the check has been finalized and no inconsistencies have been identified;

(c) “consistency check finalized with inconsistencies”, when the check has been finalized and at least one inconsistency has been identified but none of the identified inconsistencies are significant or persistent;

(d) “consistency check finalized and significant inconsistencies identified”, when the check has been finalized and at least one significant inconsistency has been identified but none of the significant inconsistencies are also identified as persistent;

(e) “consistency check finalized and persistent inconsistencies identified”, when the check has been finalized and at least one persistent inconsistency has been identified but none of the persistent inconsistencies are also identified as significant;

(f) “consistency check 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) “consistency check finalized and consistencies identified that are both significant and persistent”, when the check has been finalized and at least one inconsistency has been identified as persistent and significant;

124. *Further decides* that for each inconsistency identified and flagged pursuant to paragraph 122 or 123 above the Secretariat shall record the date when the inconsistency was identified, in which document (the initial report, updated initial report, agreed electronic format or regular information report) the inconsistency was identified, as well as any non-responsiveness in relation to a persistent and significant inconsistency;

125. *Decides* that an inconsistency shall be identified and flagged as “significant” when it corresponds to at least one of the following cases:

(a) Inconsistency identified during the consistency check and that poses a risk of double counting;

(b) Inconsistency identified during a review referred to in decision 6/CMA.4, annex II, paragraph 11 that has been identified as significant by the Article 6 lead reviewers, or that poses a risk of double counting, or that poses risks to ensuring that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods;

(c) Inconsistency between the initial report or updated initial report and the Article 6.2 guidance and relevant decisions of the CMA;

(d) Inconsistency between at least two sources of information, including initial reports, annual information and regular information, provided by Parties participating in the same cooperative approach, including but not limited to the definition of first transfer, the approach taken as regards accounting or registries, the arrangements for changes and revocations, the arrangements for sharing responsibility for addressing and accounting potentials reversals, the proposed use of internationally transferred mitigation outcomes and the corresponding first transfer or corresponding adjustment;

(e) Absence of a report or source of information required to support a subsequent report or source of information;

126. *Decides* that an inconsistency shall be identified and flagged as persistent when it is unresolved by the time of the next submission of information as per decision 2/CMA.3, annex, chapter IV (Reporting);

B. Remediation of inconsistencies

127. *Decides* that in the case of a unilateral cooperative approach, any inconsistencies shall be notified to the authorised entities, the authorised entity shall describe the measures being taken to resolve the inconsistencies before the next submission of information;

128. *Also decides* that, where a “significant” or “persistent” inconsistency is identified:

(a) The inconsistency shall be highlighted in up-front section of the relevant Article 6 technical expert review report for dedicated consideration by the Article 13 review team;

(b) It will be explicitly notified to the CMA for awareness in the secretariat’s annual report;

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

(d) Any annual information submitted pursuant to decision 2/CMA.3, annex, paragraph 20 can be submitted for the purpose of resolving inconsistencies, but shall not be recorded in the article 6 database until the inconsistencies have been resolved;

129. *Further decides* that the secretariat shall notify the PAICC (20/CMA.1, annex, paragraph 22b) when any significant and persistent inconsistencies are identified;

130. *Decides* that, where the consistency check has identified a significant and/or persistent inconsistency or where the Article 6 lead reviewers have identified a significant and/or persistent inconsistency:

(a) A Party [shall][should] not use the internationally transferred mitigation outcomes related to that inconsistency towards the achievement of its nationally determined contribution;

(b) A Party, when assessing whether it has achieved its nationally determined contribution pursuant to paragraphs 70 and 77 of decision 18/CMA.1, [shall][should] not apply corresponding adjustment for the internationally transferred mitigation outcomes related to that inconsistency;

(c) A Party or authorised entity [shall][should] not use the internationally transferred mitigation outcomes related to that inconsistency for other international mitigation purposes;]

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

Option 1

131. [*Reiterates* decision 2/CMA.3, paragraph 12(c), which requested the secretariat 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 as set out in decision 2/CMA. 3, chapter II of the annex (Participation);]

132. *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 thereon⁹ for consideration at its tenth session (2028);

Option 2

133. *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;

134. *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;

135. [Notwithstanding the paragraph 134 above, CMA may consider the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2 prior to its tenth session in 2028, as deemed appropriate;]

XII. [Additional functionalities and procedures for the international registry] [Further guidance relating to tracking]

136. [*Confirms* that authorisation of specific ITMOs in accordance with the copy of the authorisation referred to in decision 2/CMA.3, annex, paragraph 18(g), is finalized, at the latest, upon recording of these amounts in the Party registry, or the Party-specific section of the international registry of the first transferring Party, and contains reference to the serial number of the underlying units;]

A. Interoperability

Option 1: {transfers of ITMOs between registries}

Option A

137. *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;

138. *Decides* that, in addition to enabling the ability to pull and view data and information¹⁰ 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][participating Party] registry or to] accounts within the Party-specific sections of the international registry [where applicable] [once the Article 6, paragraph 2 review process is finalized];

Option B

139. *Recalls* decision 6/CMA.4, annex I, paragraph 23, which states that the mechanism registry shall be connected to the international registry referred to in decision 2/CMA.3, annex, paragraph 30, and that the connection shall, at a minimum, enable the functions referred to in decision 6/CMA.4, annex I, paragraphs 9–10;

140. *Clarifies* that the Article 6.4 mechanism registry connection to the international registry shall enable the ability to pull and view data and information on holdings and the

⁹ As per decision 2/CMA.3, paras. 14–15.

¹⁰ Pursuant to decisions 3/CMA.3, annex, para. 63, and 6/CMA.4, annex I, para. 24.

action history of authorized A6.4ERs and on the transfer of authorized A6.4ERs (internationally transferred mitigation outcomes) to the international registry, consistent with the interoperability arrangements applicable to all registries described in decision 6/CMA.4, annex I, chapter I.B (Interoperability), and other relevant future decisions of the CMA;

141. *[Decides that participating Party registries referred to in decision 2/CMA.3, annex paragraph 29, may voluntarily connect to the Article 6.4 mechanism registry, and the connection shall enable the transfer of authorized A6.4ERs, consistent with decision 6/CMA.4, annex I, chapter I.B (Interoperability), paragraphs 9–10 [while ensuring avoidance of double counting consistent with paragraph 18, Annex I of decision 6/CMA.4], and the ability to pull and view data and information on holdings and the action history of authorized A6.4ERs;]*

Option 2: {extension of the international registry that functions as part of the Article 6, paragraph 4. mechanism registry}

142. *Recalls* decision 2/CMA.3, annex, paragraph 29;

143. *Further recalls* decision 6/CMA.4, annex I, paragraphs 9, 10, 18, 23 and 24, 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;

144. *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: {no transfers}

145. *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}

B. Form, functions, processes and additional functionality of the international registry

146. *[Recalls* decision 6.CMA/4, Annex I.A, paragraph 1(e);

147. *Further recalls* decision 6/CMA.4, annex 1, paragraph 11;

148. *Also recalls* decision 6/CMA.4, annex 1, paragraph 18;

149. *Clarifies* that each participating Party that uses the international registry shall nominate a designated registry administrator of participating Parties as referred decision 6/CMA.4 Annex I para 21;

150. *Clarifies* that the international registry, consistent with decision 6/CMA.4, annex 1, chapter I.A, for the purpose of tracking, recording and transferring of the ITMOs shall, at a minimum, records the actions referred in:

- (a) Recording ITMOs;
- (b) Authorization;
- (c) First transfer;
- (d) Transfer;

- (e) Acquisition;
- (f) Use towards NDC;
- (g) Cancellation of authorized ITMOs used for other international mitigation purpose;
- (h) Administrative cancellation account;
- (i) Voluntary cancellation account;]

Option 1: {Additional service for issuance in pending registry and pulling and viewing until first transfer}

151. *Decides* that the international registry may provide an additional service, for Parties that request it, of an isolated pending registry in which a Party may issue mitigation outcomes that it intends to, or has authorized prior but not yet first transferred;

152. *Also decides* that this additional service shall have interoperability arrangements with the international registry specified in paragraph 24, annex I, decision 6/CMA.4 that include the provision for pulling and viewing of data and information on holdings;

153. *Further decides* that authorised mitigation outcomes may be first transferred into the international registry, and that once first transferred, all further actions referred to in decision 2/CMA.3, annex, paragraph 29 may be recorded in respect of those internationally transferred mitigation outcomes;

Option 2: {Additional capacity-building on registries}

Option A: {No need for underlying cooperative approach registries}

154. *Confirms* that any Party participating in the international registry will not need to participate in underlying registry for engaging in a cooperative approach and that this Party can, besides from recording any other ITMO actions referred to in 2/CMA.3, annex I, paragraphs 29, record transfers of [ITMOs] [amounts of ITMOs] from or to another Party engaging in the cooperative approach or entity authorized by it through this international registry;]

Option B: {Underlying cooperative approach registries}

155. *Requests* the secretariat to take necessary steps to enable voluntary connections between the international registry and underlying cooperative approach registries, to allow for automated pulling and viewing of data and information on holdings and the action history of mitigation outcomes covered by authorization of the use of ITMOs under a relevant cooperative approach, for use by participating Parties that have a Party section in the international registry;

{end of Option B}

156. *Requests* the secretariat in implementing the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, programme, including through its regional collaboration centres, to assist Parties, particularly developing country Parties, intending to participate in cooperative approaches, in the identification and implementation of software resources to perform mechanism registry functions, if voluntarily requested by a participating Party, such as the issuance and transaction of mitigation outcomes as units under a national or bilateral mechanism;

XIII. Work programme

Option 1

157. *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;

158. [*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;]

159. *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;

160. *Invites* Parties and observers to submit via the submission portal¹¹ by 15 March 2025 views on the matters referred to in paragraphs 81–83 above;

161. *Requests* the Subsidiary Body for Scientific and Technological Advice Chair to prepare an informal document containing possible options and recommendations in relation to the matters referred to in paragraphs 157–159 above, including textual proposals, to facilitate deliberations on further guidance on cooperative approaches, drawing on the submissions referred to in paragraph 160 above, for consideration by the Subsidiary Body for Scientific and Technological Advice at its sixty-second session (June 2025);

Option 2: {*No text required*}

XIV. Other matters

162. *Expresses concern* about the current estimated USD X.X million shortfall in resources for work on mandated tasks relating to Article 6, paragraph 2;¹²

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

164. *Requests* the secretariat to revise the manual for the accounting, reporting and review of cooperative approaches¹³ 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];

165. *Also 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;¹⁴

166. [*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

¹¹ <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx..>

¹² <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx..>

¹³ See document FCCC/TP/2023/1.

¹⁴ Available at <https://unfccc.int/documents/634354>.

¹⁴ The relevant budget estimates are set out in table 2 in document FCCC/TP/2023/1.

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];

167. *[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];

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

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

[Annex I

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
[[Review] Status] ^c	[(Not) reviewed]
[Status of]consistency check[s] ^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(c). In all other cases, “Not reviewed” is used. This field is automatically completed by the CARP.][“Review pending” where the report of the review of the biennial transparency report that includes information provided in the submission, pursuant to decision 6/CMA.4, annex II, para. 2(c), has not yet been published. “Review finalized without inconsistencies” where the report of the review has been published and no inconsistencies have been identified in the review report. “Review finalized with inconsistencies” where the report of the review has been published and inconsistencies have been identified in the review report. “Review finalized with significant and persistent inconsistencies” where the report of the review has been published and significant and persistent inconsistencies have been identified in the review report, pursuant to paragraph 14, Annex, decision 6/CMA.5.]

^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.][“Consistency checks pending” where the consistency checks have not yet been completed by the secretariat. “Inconsistencies identified” where the consistency checks have been completed and one or several inconsistencies have been identified. “No inconsistencies identified” where the consistency checks have been completed and no inconsistencies have been identified.]

^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][Information on the authorization of the cooperative approach] 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}

<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^d</i>	<i>[First transferring participating Party IDe]</i>	<i>Metric</i>	<i>[Applicable GWP values^f]</i>	<i>[Applicable non-GHG metric^g]</i>	<i>Authorized quantity^h</i>	<i>[ITMO unique identifier]</i>		<i>Sector(s)</i>
									<i>[First ID]</i>	<i>[Last ID]</i>	
					GHG						
					Non-GHG						

Table 2 (continued)
[Elements of authorization][Authorizations]

<i>Authorization details</i>								<i>First transfer definition for OIMP^q Authorization Issuance</i>	<i>Additional explanatory information</i>
<i>Activity type(s)^j</i>	<i>Purposes for authorization</i>	<i>[Authorized Part(ies) ID^k]</i>	<i>[Authorized entit(ies) ID^l]</i>	<i>[OIMP authorized by the Party^m]</i>	<i>[Authorized [use] timeframeⁿ]</i>	<i>[[Authorization][Authorized] terms and conditions^o]</i>	<i>Authorization documentation^p</i>		
	NDC [OIMP] (to be filled by party)								
	Option 1: NDC and OIMP NDC and IMP NDC and OP								
	Option 2: NDC and OIMP OIMP								

Table 3
Actions

Action type and date			ITMO							
			Unique identifiers					Underlying units		
			ITMO unique identifier ^f					Underlying unit unique identifier ^g		Underlying unit registry ID ^h
Action date ^a	Action type ^b	[Action subtype]	Cooperative approach ID ^c	Party ITMO registry ID ^d	Authorization ID ^e	First ID	Last ID	First ID	Last ID	Underlying unit registry ID ^h

Table 3 (Continued)
Actions

ITMO (continues)						Action details						
Metric and quantity				ITMO details				Option 1: Transfer / Acquisition		Option 2: Transfer / Acquisition		
Metric	[Applicable GWP values ⁱ]	[Applicable non-GHG metric ^j]	Quantity [(in non-GHG metric) ^k]	Quantity [(in non-GHG metric) ^k]	First transferring participating Party ID ^m	Mitigation type	[Reversal risk ⁿ]	[Reversal risk category ^o]	Vintage ^p	Transferring participating Party ID ^q	Acquiring participating Party ID ^r	Transferring/acquiring participating Party ID
GHG						Emission reductions	Yes					
non-GHG						Removals	No					

Table 3 (Continued)
Actions

<i>Action</i>				<i>[SOP and OMGE]</i>				
<i>Action details</i>								
<i>Use or cancellation</i>								
<i>Purpose for which the ITMO has been [used [towards] or [cancelled [towards]] [for] OIMP^a</i>	<i>[Using/cancelling participating Party ID^b]</i>	<i>[Using/cancelling authorized entity ID^c]</i>	<i>Calendar year [for] [towards] which the ITMOs are used towards NDC^d</i>	<i>[Share of proceeds^w]</i>	<i>[Overall mitigation of global emissions^e]</i>	<i>[Quantity directed to share of proceeds^f]</i>	<i>[Result of the consistency checks^g]</i>	<i>Additional explanatory information</i>
				[Yes. To Adaptation Fund]	[Yes]			
				[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.]

¹ 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 Reversal risk category as per common nomenclatures, if applicable.]

^p Calendar year in which the mitigation outcome occurred.

^q 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).

^r 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).

^s 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’][‘Use towards OIMP’] 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’][‘First transfer for OIMP / Use or cancellation’, ‘Mandatory cancellation of Article 6.4 emission reductions to deliver OMGE’ and ‘Voluntary cancellation to deliver OMGE’] and 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 participating Party as per common nomenclatures. [This field is only applicable where authorized entities pursue the use or cancellation of ITMOs.] This field is [also] only applicable to the following action types and sub-types: the action subtype ‘Use towards OIMP’ within the action type ‘use’; [‘Cancellation towards OIMP’][‘Cancellation towards other purposes’] within 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).]

^u 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				
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 ^m]	Vintage ⁿ	[First transfer status ^o]
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 Reversal risk category as per common nomenclatures, if applicable.]

ⁿ Calendar year in which the mitigation outcome occurred.

[^o 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>Authorization ID</i>	<i>[Authorization action]</i>	<i>Authorized entity</i>					<i>[Registry ID^d]</i>	<i>[Conditions^e]</i>	<i>[Change and revocation conditions^f]</i>	<i>Additional explanatory information</i>
			<i>Name</i>	<i>Country of incorporation</i>	<i>Identification number^b</i>	<i>Cooperative approach ID^c</i>					
		[Authorization]									
		[Change in authorization]									
		[Revocation of authorization]									

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

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

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

]

[Table 6

Option 1: Aggregated SOP and OMGE

<i>Cooperative approach ID^a</i>	<i>SOP^b</i>		<i>OMGE^c</i>	
	<i>Article 6.2</i>	<i>Article 6.4</i>	<i>Article 6.2</i>	<i>Article 6.4</i>

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

^b Total amount of ITMOs sent to the Adaptation Fund for the share of proceeds under the cooperative approach during the reported year.

^c Total amount of ITMOs cancelled towards OMGE under the cooperative approach during the reported year.

]

Table 6

Option 2: Summary information

<i>Cooperative approach ID</i>	<i>Holdings</i>		<i>Acquisitions</i>		<i>Authorisations</i>		
	<i>At the beginning of the reporting period</i>	<i>At the end of the reporting period</i>	<i>Acquisitions from another Party</i>	<i>Acquisitions from the Adaptation Fund</i>	<i>Authorisations</i>	<i>Changes to authorisations</i>	<i>Revocations to authorisations</i>
#1							
#2							
#3							
(...)							
Totals							

Table 6 (continued)
Option 2: Summary information

<i>Transfers</i>		<i>Uses</i>		<i>Cancellations</i>					
<i>Transfers to another Party</i>	<i>Voluntary transfers to the Adaptation Fund</i>	<i>Uses towards achievement of nationally determined contributions</i>	<i>Uses towards international mitigation purposes</i>	<i>Cancellations towards other purposes</i>	<i>Cancellations to compensate for removals</i>	<i>Cancellations to compensate for revocations or changes to authorization</i>	<i>Voluntary cancellations to deliver overall mitigation global emissions</i>	<i>Administrative cancellations</i>	<i>Others cancellation purposes</i>

Table 6 (continued)
Option 2: Summary information

<i>First transfers</i>							
<i>First transfers to another Party</i>	<i>First transfers for other international mitigation purposes when the first transfers is specified as the authorization</i>	<i>First transfers for other international mitigation purposes when the first transfer is specified as the issuance</i>	<i>First transfers for other international mitigation purposes when the first transfer is specified as the use or cancellation of the mitigation outcome</i>	<i>Mandatory transfers of Article 6, paragraph 4, emission reductions to the Adaptation Fund</i>	<i>Voluntary transfers to the Adaptation Fund</i>	<i>Mandatory cancellations of Article 6, paragraph 4, emission reductions to deliver overall mitigation global emissions</i>	<i>Voluntary cancellations to deliver overall mitigation global emissions</i>

J

[Table 6 (continued)
Aggregated SOP and OMGE

]

<i>Transfers</i>		<i>Uses</i>		<i>Cancellations</i>		
<i>Transfers to another Party</i>	<i>Voluntary transfers to the Adaptation Fund</i>	<i>Uses towards achievement of nationally determined contributions</i>	<i>Uses towards international mitigation purposes</i>	<i>Cancellations towards other purposes</i>	<i>Cancellations to compensate for removals</i>	<i>Cancellations to compensate for revocations or changes to authorization</i>
<i>Cancellations (continues)</i>			<i>First transfers</i>			
<i>Voluntary cancellations to deliver overall mitigation global emissions</i>	<i>Administrative cancellations</i>	<i>Others cancellation purposes</i>	<i>First transfers to another Party</i>	<i>First transfers for other international mitigation purposes when the first transfers is specified as the authorization</i>	<i>First transfers for other international mitigation purposes when the first transfer is specified as the issuance</i>	<i>First transfers for other international mitigation purposes when the first transfer is specified as the use or cancellation of the mitigation outcome</i>

[Annex II

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		

]