

**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**

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## **Proposal by the SBSTA Chair**

### **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**

1. *Decides* that a cooperative approach is the voluntary participation of a Party or Parties in applying guidance related to Article 6, paragraph 2, of the Paris Agreement, which includes implementing national arrangements concerning mitigation outcomes from authorized underlying mechanisms or frameworks and allows for the international transfer of those mitigation outcomes towards nationally determined contributions or other international mitigation purposes, ensuring alignment with underlying mechanisms and relevant CMA decisions, and that:

(a) A cooperative approach involving mitigation outcomes authorized by a first transferring Party for use towards the achievement of an NDC shall involve at least two Parties participating in that approach and that a cooperative approach for mitigation outcomes authorized for use for other international mitigation purposes shall involve at least one participating Party;

(b) A cooperative approach involving mitigation outcomes authorized by a first transferring Party for use towards the achievement of an NDC or other international mitigation purposes may only be used or cancelled by a participating Party or an entity authorized by a Party participating in the cooperative approach in question;

#### **II. Further guidance on initial reports**

2. *Requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(a), should include, if applicable:

(a) 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 that system;

(b) A description of any arrangements for authorizing using participating Parties or entities;

3. *Also requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(c), should specify, if applicable:

- (a) The indicators to which corresponding adjustments will be applied;
  - (b) The methods used for establishing the indicative trajectory, trajectories or budgets and the resulting trajectory, trajectories or budget for each relevant indicator, where applicable;
  - (c) How the method for applying corresponding adjustments ensures that 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;
4. *Further requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(d), should include, if applicable, the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach;
5. *Requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(h)(i), should include, if applicable, information on:
- (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 participation in each cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to implementation of the Party's 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;
6. *Also requests* that participating Parties, in providing information in initial report in respect of decision 2/CMA.3, annex, paragraph 18(h)(ii), should include, if applicable, information on:
- (a) How uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are addressed in a conservative manner;
  - (b) How any baseline or reference levels have been established, including how it has been ensured that they are conservative and below the level of 'business as usual' emission projections, and which assumptions have been made, taking into account such uncertainty;
  - (c) How the host Party's NDC and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets, have been taken into account in establishing any baselines or reference levels;
  - (d) How 'business as usual' emission projections are defined and calculated in the standards applicable to the cooperative approach, taking into account the host Party's NDC and long-term low-emission development strategy, if it has submitted one;
  - (e) How the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the calculation of emission reductions or removals;
7. *Further requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(h)(iii), should include, if applicable, information on:
- (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 for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered;

(b) How the risk of reversal with respect to the mitigation activities covered by the cooperative approach may impact the host Party’s capacity to achieve its NDC targets and adhere to its long-term low-emission development strategy, if it has submitted one;

(c) The frequency and timing of reversal risk assessments, the methodological approaches used for those assessments, and the types of reversal risk considered;

(d) The measures taken to minimize reversal risks and the time-horizons considered;

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

(f) Which Party or entity takes responsibility for compensating for any reversals;

(g) Where a buffer reserve is used to address reversals, the method used to determine the amount of mitigation outcomes placed into the reserve, and how this method ensures that the reserve will be sufficiently resilient to fully compensate for potential reversals;

(h) Where mitigation outcomes are generated through nature-based emission reductions or enhanced removals, how it is ensured that calculated mitigation outcomes are caused by, and attributable to, anthropogenic activities;

8. *Requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(i)(ii), include, if applicable, information on:

(a) How it is ensured that decision-making processes are transparent and inclusive, and whether they include opportunities for public participation and scrutiny;

(b) The standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous communities and local governments;

(c) The measures taken to ensure standards and procedures reflect best practices, for example the standards and procedures of the mechanism established by Article 6, paragraph 4, of the Paris Agreement;

9. *Also requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(i)(v), should include, if applicable, information on the contribution of resources as per decision 2/CMA.3, annex, paragraph 22(j), and chapter VII, paragraph 37;

10. *Further requests* that a participating Party, in providing information in its initial report in respect of decision 2/CMA.3, annex, paragraph 18(i)(vi), 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;

### **III. Authorization**

#### **A. Process for and timing of the authorization**

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

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

13. *Also notes* that 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 sequential processes and result in separate authorizations that collectively address, inter alia and as appropriate, all elements referred to in decision 2/CMA.3, annex, paragraph 18;

## **B. Content of the authorization**

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

- (a) A unique identifier for the cooperative approach, obtained from the centralized accounting and reporting platform, where available;
- (b) The name(s) of the participating Party(ies) and/or entities, as per decision 2/CMA.3, annex, paragraph 20(b);
- (c) The date and duration of the authorization;
- (d) The definition of first transfer as the authorization, the issuance, or the use or cancellation of the mitigation outcome, as specified by participating Parties, as per decision 2/CMA.3, annex, paragraph 2;
- (e) The uses covered by the authorization, consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f);
- (f) The underlying regulatory framework or certification mechanism, including any specific methodologies underpinning the cooperative approach;
- (g) Any applicable terms and conditions and arrangements pertaining to changes to the authorization, as well as a description of the process for effecting and transparently communicating any changes to ensure the avoidance of double counting;
- (h) The quantity of internationally transferred mitigation outcomes, if applicable;
- (i) A description of how environmental integrity is ensured pursuant to decision 2/CMA.3, annex, paragraph 18(h);
- (j) Identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording internationally transferred mitigation outcomes;
- (k) Identification of relevant registry(ies) in the underlying regulatory framework or certification mechanism that (1) contain mitigation outcomes or inform their calculation by the participating Party(ies) and (2) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, as applicable;
  - (l) The vintage(s) covered by the authorization;
  - (m) The metrics and units of measurement or conversion and the greenhouse gases covered by the authorization;
  - (n) The sector(s) covered, if applicable;
  - (o) The activity type(s) and/or activity(ies) covered, if applicable;

## **C. Format of the authorization**

15. *Requests* the secretariat, as the administrator of the centralized accounting and reporting platform, to develop and publish a voluntary standardized user-friendly template that participating Parties may use to provide the information outlined in paragraph 14;

## **D. Change to the authorization**

16. *Decides* that any changes to an authorization of the use of internationally transferred mitigation outcomes from a cooperative approach and/or revocations of an authorization shall

not apply to, or affect, mitigation outcomes that have already been first transferred, unless the Parties participating in the cooperative approach have agreed applicable terms and provisions in the authorization that specify the circumstances for such changes and the process for managing them;

17. *Also decides* that participating Parties shall make the terms and provisions for changes in the authorization of the use of internationally transferred mitigation outcomes publicly available, ensure that resulting changes and revocations are consistent with decision 2/CMA.3, annex, paragraph 21(e), and ensure that any changes to an authorization of the use of internationally transferred mitigation outcomes from a cooperative approach do not lead to double counting;

#### **E. Transparency of information about the authorization**

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

### **IV. Application of first transfer**

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

20. *Decides* that the first transfer of a mitigation outcome authorized for use towards achievement of nationally determined contributions and 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);

21. *Also 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);

22. *Clarifies* that where a mitigation outcome has been authorized for use for other international mitigation purposes and the first transfer is specified by the first transferring Party as being the issuance or the use or cancellation of the mitigation outcome in accordance with decision 2/CMA.3, annex, paragraph 2(b), the first transferring Party shall ensure it has robust arrangements in place to be immediately notified of the issuance, or the use or cancellation, in respect of the authorized mitigation outcome, as specified by the first transferring Party, in order to ensure the application of corresponding adjustments consistent with decision 2/CMA.3;

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

24. *Also decides* that each participating Party shall apply the specification of first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), consistently for a given cooperative approach, while noting that the specified first transfer may differ for each cooperative approach in which the Party participates;

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

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

## **V. Agreed electronic format**

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

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

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

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

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

31. *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 decision 6/CMA.4, annex VI, in a format to be determined by the participating Party;

## **VII. Sequencing and timing of reporting**

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

33. *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 for identifying, notifying and correcting inconsistencies from the automated consistency check

34. *Recalls* that the Article 6 database shall enable the secretariat to perform automated consistency checks of submitted information, as per decision 2/CMA.3, annex, paragraph 33(a);
35. *Also recalls* that the Article 6 database shall enable the secretariat to identify inconsistencies and the absence of annual information via automated consistency checks of the accuracy and completeness of the information submitted in accordance with the relevant requirements of decision 2/CMA.3, annex, chapter IV.B (Annual information) and IV.C (Regular information);
36. *Decides* that the results of the consistency checks 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:
- (a) Consistent: no inconsistencies were found in checks performed on the submitted information and shall be flagged as “Checked, no inconsistencies identified” ;
  - (b) Inconsistent: inconsistencies or mismatches of information were found in checks performed on the submitted information and shall be flagged as “Checked, inconsistencies identified”;
  - (c) Not available: information required to perform the consistency check was not available and shall be flagged as “Null, information for check not available”;
37. *Clarifies* that the automated consistency check referred to in paragraph 34 and 35 above shall apply regardless of the availability of relevant data, reports submitted and status of the Article 6 technical expert review and that the results of the automated consistency check shall be marked with the appropriate notation denoting the status of the initial report, updated initial report, Article 6 technical expert review, and Article 6 technical expert review report, to be prepared by the secretariat;
38. *Decides* that to enhance transparency and facilitate the Article 6 technical expert review teams in completing the Article 6 technical expert reviews, the Article 6 database will generate consistency check synthesis reports, user-friendly summary tables and disaggregated tables with information on inconsistencies found that shall be publicly displayed on the centralized accounting and reporting platform;
39. *Recalls* that the Article 6 database shall notify the participating Party or Parties, as applicable, of inconsistencies identified by consistency checks, as per decision 6/CMA.4, annex I, paragraph 37;
40. *Also recalls* that the Article 6 database, via 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, as per decision 6/CMA.4, annex I, paragraph 40;
41. *Strongly encourages* participating Parties, prior to the submission of the annual information referred to in decision 2/CMA.3, annex, paragraphs 20 and 23, to use the pre-submission consistency check function of the centralized accounting and reporting platform when it is made available, which shall not supersede the performance of consistency checks after this information is submitted;
42. *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 by the secretariat performing another consistency check;
43. *Also decides* that to ensure that double counting is avoided in accordance with decision 1/CP.21, paragraph 36, where the consistency check has identified inconsistencies that have an impact on the adjusted emissions balance, internationally transferred mitigation

outcomes shall not be used towards achievement of NDCs and for other international mitigation purposes until the consistency check of quantitative information is complete and any identified inconsistencies are resolved;

## **IX. Inconsistencies identified in Article 6 technical expert reviews**

44. *Clarifies* that any omission of information, mismatches in information, or contradictory or conflicting information found in relation to the checks referred to in paragraph 46 below should give rise to an inconsistency;

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

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

(a) Checks performed on the information submitted by the participating Party in its initial report indicating that the information is not consistent with the requirements of decision 2/CMA.3, annex, paragraph 18, and decision 6/CMA.4, annex II, paragraph 3;<sup>1</sup>

(b) Checks performed on the information submitted by the participating Party for each further cooperative approach indicating that the information is not consistent with the requirements of decision 2/CMA.3, annex, paragraph 18(g–i);<sup>2</sup>

(c) Checks performed on the information submitted by the participating Party in relation to its participation, submitted in its regular information as an annex to the biennial transparency report, indicating that the information is not consistent with the requirements of decision 2/CMA.3, annex, paragraphs 21–23;<sup>3</sup>

(d) Checks performed on the information submitted by the participating Party in respect of internationally transferred mitigation outcomes referred to in decision 2/CMA.3, annex, paragraph 33(a), indicating inconsistencies or mismatches of information;<sup>4</sup>

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

48. *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, and *encourages* the lead reviewers of those teams to liaise with the Paris Agreement Implementation and Compliance Committee with respect to significant and persistent inconsistencies;

49. *Also decides* that where a significant or persistent inconsistency is identified:

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

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

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

50. *Further decides* that significant and persistent inconsistencies shall be notated as such and shall be publicly displayed on the centralized accounting and reporting platform;

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<sup>1</sup> See decision 6/CMA.4, annex II, paras. 2(a) and 3.

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

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

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

51. *Decides* that the duration of and any non-responsiveness in relation to significant and persistent inconsistencies shall be publicly displayed on the centralized accounting and reporting platform;
52. *Also decides* that all inconsistencies shall be notated as either single-Party or cross-Party inconsistencies;
53. *Clarifies* that a Party 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;
54. *Also clarifies* that the inconsistencies identified by the Article 6 technical expert review team can be corrected and the recommendations of the team addressed in the next respective report;
55. *Decides* that the following information on the status of each of the reviews referred to in decision 6/CMA.4, annex II, paragraph 11, shall be made publicly available and flagged by the secretariat in the centralized accounting and reporting platform for each relevant cooperative approach and/or each relevant internationally transferred mitigation outcome:
- (a) “Review pending”, when the report has not yet been published;
  - (b) “Review finalized and no inconsistencies identified”, when the report has been published and no inconsistencies have been identified;
  - (c) “Review finalized and inconsistencies identified”, when the report has been published and at least one inconsistency has been identified but none of the identified inconsistencies is significant or persistent;
  - (d) “Review finalized and significant inconsistencies identified”, when the report has been published and at least one significant inconsistency has been identified but none of the significant inconsistencies is also identified as persistent;
  - (e) “Review finalized and persistent inconsistencies identified”, when the report has been published and at least one persistent inconsistency has been identified but none of the persistent inconsistencies is also identified as significant;
  - (f) “Review finalized and significant inconsistencies and persistent inconsistencies identified”, when the report has been published and at least one persistent inconsistency and at least one significant inconsistency has been identified but the persistent inconsistencies pertain to different matters than the significant inconsistencies;
  - (g) “Review finalized and consistencies identified that are both significant and persistent”, when the report has been published and at least one inconsistency has been identified as both persistent and significant;

## **X. Special circumstances of the least developed countries and small island developing States**

56. *Recalls* decision 2/CMA.3, annex, paragraph 5, which states that the special circumstances of the least developed countries and small island developing States shall be recognized where this guidance relates to NDCs, and other aspects of their special circumstances may be recognized in further decisions of the CMA;
57. *Reiterates* decision 2/CMA.3, paragraph 12(c), which requests 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 set out in decision 2/CMA. 3, annex, chapter II;
58. *Resolves* to continue consideration, at its tenth session, the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, without prejudice to decisions already adopted on the matter;

59. Notwithstanding paragraph 60 above, the CMA may consider the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, prior to its tenth session, as deemed appropriate;

## **XI. Further guidance relating to tracking**

60. *Confirms* that authorization of specific internationally transferred mitigation outcomes in accordance with the copy of the authorization referred to in decision 2/CMA.3, annex, paragraph 18(g), is finalized, at the latest, upon recording of those internationally transferred mitigation outcomes in the first transferring 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 of registries**

61. *Recalls* decision 6/CMA.4, annex I, paragraph 23, which states that the registry for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (Article 6.4 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;

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

63. *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, paragraphs 9–10, while ensuring avoidance of double counting consistent with decision 6/CMA.4, annex I, paragraph 18, and the ability to pull and view data and information on holdings and the action history of authorized A6.4ERs;

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

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

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

66. *Further decides* that authorized 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;

## **XII. Other matters**

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

68. *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, of the Paris Agreement;

69. *Also requests* the secretariat, as part of its capacity-building programme, to organize, in conjunction with each session of the Subsidiary Body for Implementation, a dialogue among interested participating Parties and observers to exchange information and experience on how cooperative approaches in which they participate support ambition;

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

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

## Annex

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

An electronic version of the draft version of the agreed electronic format can be found here  
([https://unfccc.int/sites/default/files/resource/AEF\\_SB\\_61\\_second\\_iter.xlsx](https://unfccc.int/sites/default/files/resource/AEF_SB_61_second_iter.xlsx))

**Table 1: Submission**

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

<sup>a</sup> Reporting Party as per common nomenclatures.

<sup>b</sup> The annual period from 1 January to 31 December during which actions occurred.

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

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

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



<sup>j</sup> Unique identifier of the entities that are authorized as per common nomenclatures, if applicable.

<sup>k</sup> This field is only applicable if the authorization is for OIMP. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.

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

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

<sup>n</sup> This field is automatically generated by the CARP and includes a hyperlink to the relevant documentation for this authorization.

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

<sup>p</sup> This field is optional. The Party may use this field to provide any additional information.

**Table 3: Actions**

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

(Table continues)

| <i>ITMO</i>                |  |  |   |   |                        |                            |
|----------------------------|--|--|---|---|------------------------|----------------------------|
| <i>Metric and quantity</i> |  |  |   | <i>ITMO details</i>                             |                        |                            |
| <i>Metric</i>              | <i>Applicable GWP value(s)<sup>g</sup></i> | <i>Applicable non-GHG metric<sup>h</sup></i> | <i>Quantity (t CO<sub>2</sub> eq)<sup>d</sup></i> | <i>Quantity (in non-GHG metric)<sup>f</sup></i> | <i>Mitigation type</i> | <i>Vintage<sup>e</sup></i> |
| GHG                        |  |  |   |   | Emission reductions    |                            |
| non-GHG                    |  |  |   |   | Removals               |                            |

(Table continues)

| <i>Action</i>  |   |   |  |  |   |   |  |
|--|---|---|--|--|---|---|--|
| <i>Action details</i>                                  |   |   |  |  |   |   |  |
| <i>Transfer / Acquisition</i>                          |   |   | <i>Use or cancellation</i>                                 |  |   |   |  |
| <i>Transferring participating Party ID<sup>a</sup></i> | <i>Acquiring participating Party ID<sup>a</sup></i> | <i>Purpose for which the ITMO has been used towards or cancelled for OIMP<sup>b</sup></i> | <i>Using/cancelling participating Party ID<sup>b</sup></i> | <i>Using/cancelling authorized entity ID<sup>c</sup></i> | <i>Calendar year for which the ITMOs are used towards the Party's NDC<sup>d</sup></i> | <i>Result of the consistency checks<sup>e</sup></i> | <i>Additional explanatory information<sup>aa</sup></i> |

<sup>a</sup> Date on which the action was executed in the Party ITMO registry.

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

<sup>c</sup> Unique identifier of the cooperative approach as per common nomenclatures.

<sup>d</sup> Authorization ID as assigned by the reporting Party.

<sup>e</sup> Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.

- <sup>f</sup> Unique identifier of the Party ITMO registry in which the reported action has been tracked as per common nomenclatures.
- <sup>h</sup> Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.
- <sup>i</sup> Refers to the first unique identifier of the ITMO block.
- <sup>j</sup> Refers to the last unique identifier of the ITMO block.
- <sup>k</sup> 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.
- <sup>l</sup> 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.
- <sup>m</sup> Refers to the first unique identifier of the underlying unit block.
- <sup>n</sup> Refers to the last unique identifier of the underlying unit block.
- <sup>o</sup> If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., ‘100-year values from 5th assessment report by the IPCC’).
- <sup>p</sup> Type of non-GHG metric applied (e.g., ‘megawatt hours of renewable electricity generation’). This field should be reported as ‘Not applicable’ (NA) if the ITMOs are in a GHG metric.
- <sup>q</sup> Quantity of ITMOs in tons of CO2 equivalent.
- <sup>r</sup> Quantity of ITMOs in the respective non-GHG metric. This field should be reported as ‘Not applicable’ (NA) if the ITMOs are in a GHG metric.
- <sup>s</sup> Calendar year in which the mitigation outcome occurred.
- <sup>t</sup> 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 is reported as ‘Not applicable’ (NA).
- <sup>u</sup> 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 action type ‘transfer’. In other cases, this field is reported as ‘Not applicable’ (NA).
- <sup>v</sup> This field is optional. It may be completed to specify the purpose for which the ITMO has been used towards IMP or cancelled for OP. This field is only applicable to the action types ‘Use’ and ‘Cancellation’. In other cases, this field is reported as ‘Not applicable’ (NA).
- <sup>w</sup> Unique identifier of the using or cancelling participating Party as per common nomenclatures. This field is only applicable to report a use for IMP or cancellation for OP. In other cases, this field is reported as ‘Not applicable’ (NA).
- <sup>x</sup> Unique identifier of the using or cancelling authorized entity as per common nomenclatures. This field is only applicable to report the use or cancellation of authorized mitigation outcomes or ITMOs by authorized entities. In other cases, this field is reported as ‘Not applicable’ (NA).
- <sup>y</sup> The calendar year for which the ITMOs are used towards an NDC. This field is only applicable for use of ITMOs towards the Party’s NDC. In other cases, this field is reported as ‘Not applicable’ (NA).
- <sup>z</sup> Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). Information in this field is populated by the CARP as a result of the consistency check procedure.
- <sup>a</sup> This field is optional. The Party may use this field to provide any additional information.

**Table 4: Holdings**

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

(Table continues)

| <i>Metric and quantity</i> |  |  |   | <i>ITMO details</i>                             |                        |                            |
|----------------------------|--|--|---|---|------------------------|----------------------------|
| <i>Metric</i>              | <i>Applicable GWP value(s)<sup>j</sup></i> | <i>Applicable non-GHG metric<sup>m</sup></i> | <i>Quantity (t CO<sub>2</sub> eq)<sup>n</sup></i> | <i>Quantity (in non-GHG metric)<sup>o</sup></i> | <i>Mitigation type</i> | <i>Vintage<sup>q</sup></i> |
| GHG                        |  |  |   |   | Emission reductions    |                            |
| non-GHG                    |  |  |   |   | Removals               |                            |

<sup>a</sup> Unique identifier of the cooperative approach as per common nomenclatures.

<sup>b</sup> Authorization ID as assigned by the reporting Party.

<sup>c</sup> Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.

<sup>d</sup> Unique identifier of the Party ITMO registry in which the ITMOs are held.

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

<sup>f</sup> Refers to the first unique identifier of the ITMO block.

<sup>g</sup> Refers to the last unique identifier of the ITMO block.

<sup>h</sup> 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.

<sup>i</sup> 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.

<sup>j</sup> Refers to the first unique identifier of the underlying unit block.

<sup>k</sup> Refers to the last unique identifier of the underlying unit block.

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

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

<sup>n</sup> Quantity of ITMOs in tons of CO2 equivalent.

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

<sup>p</sup> Calendar year in which the mitigation outcome occurred.

**Table 5: Authorized entities**

| <i>Date of the authorization</i> <sup>ix</sup> | <i>Authorized entity</i> |                                 |  | <i>Cooperative approach ID</i> <sup>xii</sup> | <i>Conditions</i> <sup>x</sup> | <i>Change and revocation conditions</i> <sup>xiii</sup> | <i>Additional explanatory information</i> <sup>xiv</sup> |
|--|--------------------------|---------------------------------|--|---|--------------------------------|---|--|
|  | <i>Name</i>              | <i>Country of incorporation</i> | <i>Identification number</i> <sup>xi</sup> |   |                                |   |  |
|  |                          |                                 |  |   |                                |   |  |

<sup>ix</sup> Date on which the authorization was issued.

<sup>x</sup> This field is optional. The conditions under which the authorization was provided, as applicable.

<sup>xi</sup> Identification number in the country of incorporation.

<sup>xii</sup> Unique identifier of the cooperative approach as per common nomenclatures.

<sup>xiii</sup> This field is optional. Whether the authorization could be changed or revoked and under which conditions.

<sup>xiv</sup> This field is optional. The Party may use this field to provide any additional information.