

## Article 6.2

# Manual for the accounting, reporting and review of cooperative approaches



Version 1, November 2023

## Table of contents

ABBREVIATIONS AND ACRONYMS.....	4
1. INTRODUCTION .....	5
1.1 The Paris Agreement and its Enhanced Transparency Framework.....	5
1.2 Purpose of this manual.....	7
2. ARTICLE 6 OF THE PARIS AGREEMENT AND ACCOUNTING FOR NATIONALLY DETERMINED CONTRIBUTIONS.....	8
3. REPORTING REQUIREMENTS UNDER COOPERATIVE APPROACHES.....	11
4.1 Initial Report .....	12
4.2 Annual information .....	25
4.3 Regular information .....	25
4. REVIEW REQUIREMENTS UNDER COOPERATIVE APPROACHES.....	26
5.1 Guiding principles.....	26
5.2 Scope.....	27
5.3 Information to be reviewed.....	29
5.4 Timing and sequencing of review .....	29
5.5 Article 6 technical expert review format.....	30
5.6 Procedures .....	31
5.7 Confidentiality.....	34
5.8 Roles.....	34
5.9 Article 6 technical expert review team and institutional arrangements.....	35
5.10 Article 6 lead reviewers .....	36
5.11 Article 6 technical expert review report .....	36

ANNEX I. FREQUENTLY ASKED QUESTIONS.....	37
ANNEX II: REFERENCES .....	38
ANNEX III: INITIAL REPORT OUTLINE .....	40
ANNEX IV: OUTLINE FOR REGULAR INFORMATION .....	46
ANNEX V: OUTLINE OF THE ARTICLE 6 TECHNICAL EXPERT REVIEW REPORT ON THE INITIAL REPORT AND UPDATED INITIAL REPORT .....	49
ANNEX VI: OUTLINE OF THE ARTICLE 6 TECHNICAL EXPERT REVIEW REPORT ON THE REGULAR INFORMATION ANNEX TO THE BIENNIAL TRANSPARENCY REPORT .....	50

**Disclaimer:**

This reference manual has been prepared by the United Nations Framework Convention on Climate Change secretariat for public information purposes and is not an official text of the Paris Agreement in any legal or technical sense. The reference manual should be read in conjunction with the relevant decisions, on the understanding that it does not represent any legal interpretation of any decisions, nor does it prejudice any future decisions of Parties.

The cooperative approaches presented in the manual as examples are presented for illustrative purposes only, without any prejudice of possible recommendations and or inconsistencies that may result from the Article 6 technical expert review.

## Abbreviations and acronyms

AFOLU	agriculture, forestry and other land use
Article 6 TER	Article 6 technical expert review
Article 6 TERT	Article 6 technical expert review team
BTR	biennial transparency report
CARP	centralized accounting and reporting platform
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
ETF	enhanced transparency framework [under the Paris Agreement]
FMCP	facilitative, multilateral consideration of progress
GHG	greenhouse gas
GST	global stocktake
IPCC	Intergovernmental Panel on Climate Change
ITMOs	internationally transferred mitigation outcomes
LDC	least developed country
LULUCF	land use, land-use change and forestry
NDC	nationally determined contribution
SIDS	small island developing State
2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
2019 Refinement to the 2006 IPCC Guidelines	<i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>

# 1. Introduction

## 1.1 The Paris Agreement and its enhanced transparency framework

Decision  
1/CP.21

The adoption of the Paris Agreement by Parties to the United Nations Framework Convention on Climate Change (UNFCCC) in December 2015 was a pivotal moment in the UNFCCC process. All Parties, united by a common goal, agreed to contribute to addressing climate change under a new, long-term and dynamic regime. The Paris Agreement entered into force on 4 November 2016 once it had been ratified by at least 55 Parties, accounting for at least 55 per cent of global greenhouse gas (GHG) emissions.<sup>1</sup>

Article 2

In aiming to enhance the implementation of the Convention, one of the primary goals of the Paris Agreement, as set out in its Article 2, is to hold the global average temperature increase to well below 2°C above pre-industrial levels and pursue efforts to limit the temperature increase to 1.5°C above pre-industrial levels in order to significantly reduce the risks of climate change. The other goals are to increase countries' abilities to adapt to the adverse impacts of climate change and foster low-GHG emission development pathways and make financial flows consistent with such pathways.

Article 2,  
para. 2

The Paris Agreement brings together countries with different economic, political and social circumstances. Developed and developing countries, including small island developing States (SIDS) and the least developed countries (LDCs), are all committed to ambitiously addressing climate change. The implementation of the Agreement reflects equity and the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. An video overview of the Paris Agreement is available below.



<sup>1</sup> See <https://unfccc.int/process/the-paris-agreement/status-of-ratification>.

Article 4,  
para.2

For the first time, all Parties were brought together in a common and united purpose based on responses to climate change determined individually at the national level. Parties have been called on to establish nationally determined contributions (NDCs) to communicate the domestic and, where applicable, international actions they intend to take to mitigate climate change, adapt to its effects, and support other countries in their mitigation and adaptation efforts by means of financial, technology development and transfer, and capacity-building initiatives.

Article 13  
and Article  
14

Under the Paris Agreement, processes for tracking national efforts have been established to assess whether countries are meeting their goals, and the collective sum of individual contributions is on track to meet the overall purpose and goals of the Agreement.

Decision  
18/CMA.1,  
annex, para. 65

Fundamental innovations under the Paris Agreement include Parties' own determination of their commitments, which allows for a diversity of responses in their NDCs; the discretion offered to countries regarding which relevant indicators they may use to track progress in meeting the goals in their NDCs; and the possibility for Parties or groups of Parties to cooperate with each other in emissions reduction activities.

One fundamental building block of the Paris Agreement is the tracking of progress in implementing and achieving NDCs – informed by the accounting approaches selected by Parties – and the broader concept of transparency under the enhanced transparency framework (ETF) established by Article 13.

Decision  
18/CMA.1,  
annex, paras. 1,  
2, 146 and 189

**Transparency** under the Paris Agreement refers to the reporting of information by a Party in its biennial transparency report (BTR) (including information on the national GHG inventory, the accounting approach(es) selected and the indicators used for tracking NDC progress, and information on support provided, mobilized, needed and received) and the assessment of that information through a technical expert review and a facilitative, multilateral consideration of progress (FMCP). The reporting, review and consideration of information submitted ~~contribute to~~ enhance the integrity of the implementation of the Paris Agreement. In addition, transparency is central to the communication of NDCs, in which Parties include information necessary to facilitate the transparency and understanding of their actions. The provision of clear and understandable data and information in the BTR and the NDC helps to ensure transparency under the ETF.

Decision  
19/CMA.1,  
paras. 36–37

Information derived from reporting and review under the ETF serves as input to the global stocktake (GST) under Article 14 of the Paris Agreement. The GST is a global, aggregate assessment of progress towards achieving the purpose and long-term goals set out in Article 2 of the Agreement, and is to be undertaken every five years. During the GST, it will be the task of all Parties to assess whether the collective sum of the diverse national actions is sufficient to meet the goals of the Paris Agreement, and to foster action and support if not.

**NDC accounting** refers to the processes, rules and principles applied by Parties in tracking progress in implementing and achieving their NDCs established under Article 4 of the Paris Agreement. Parties must account for their NDCs in their BTRs through a structured summary, which are to include information about their participation in cooperative approaches that involve the use of internationally transferred mitigation outcomes (ITMOs) towards their NDCs.

## 1.2 Purpose of this manual

Decisions  
2/CMA.3 and  
6/CMA.4

This manual assists Parties in better understanding the accounting, reporting and review requirements for cooperative approaches. It offers guidance on Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) decisions and addresses the roles and processes for reviewing the information reported by Parties who have chosen to participate in a cooperative approach. The manual provides expected timelines for various relevant processes over the next decade, a link to frequently asked questions, and references to relevant decisions to facilitate the understanding of the legal basis of the Paris Agreement.

This manual is useful to Parties when preparing their reports under Article 6; reporting information about cooperative approaches in their BTRs, including on tracking progress in implementing and achieving the NDCs using ITMOs; and engaging in the technical review and FMCP processes. It may also be of use to members of bodies, such as the Committee to Facilitate Implementation and Promote Compliance, the Consultative Group of Experts and other capacity-building providers and trainers under the Paris Agreement.

**Chapter 1** provides a brief introduction of the Paris Agreement, the ETF and the purpose of this reference manual.

**Chapter 2** provides a brief explanation of cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, in particular the decisions taken on guidance for its operationalization (decisions 2/CMA.3 and 6/CMA.4). It also explains the accounting requirements for cooperative approaches, in particular the corresponding adjustment necessary to avoid double-counting.

**Chapter 3** presents and explains the following information to be reported by Parties participating in cooperative approaches:

- Initial report;
- Annual information;
- Regular information.

**Chapter 4** presents and explains the technical expert review process of the information reported under Article 6 (hereinafter referred to as Article 6 technical expert review), including its relationship with the technical expert review and FMCP under the ETF.

The **annexes** contain frequently asked questions on the operationalization of the accounting, reporting and review requirements for cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement (annex I), references used in this manual (annex II); the Initial report outline for voluntary use (annex III); the outline for regular information (annex IV); the outline of the Article 6 technical expert review (TER) report on the initial report and updated initial report (annex V); and the outline of the Article 6 TER report on the regular information annex to the BTR (annex VI).

## 2. Article 6 of the Paris Agreement and accounting for nationally determined contributions

Article 6 recognizes that some Parties may choose to pursue voluntary cooperation with other Parties in implementing their NDCs to allow for higher ambition in their mitigation and adaptation activities and to promote sustainable development and environmental integrity. Such voluntary cooperation can take three forms:

Article 6,  
paras. 2,  
4 and 8

1. Voluntary approaches that involve the use of internationally transferred mitigation outcomes (Article 6, para. 2);
2. Use of a mechanism to contribute to the mitigation of GHG emissions and support sustainable development (Article 6, para. 4);
3. Non-market approaches (Article 6, para. 8).

Article 6,  
para. 2

The Paris Agreement states that Parties shall apply robust accounting when engaging in cooperative approaches that involve the use of ITMOs towards an NDC to ensure, inter alia, the avoidance of double-counting. At its third session, the CMA discussed matters relating to Article 6 and adopted guidance on cooperative approaches referred to in Article 6, paragraph 2; rules, modalities and procedures for the mechanism established by Article 6, paragraph 4; and a work programme under the framework for non-market approaches referred to in Article 6, paragraph 8.

Decisions  
2/CMA.3,  
3/CMA.3 and  
4/CMA.3

Decision  
2/CMA.3,  
annex, paras.  
7–10

Each Party participating in cooperative approaches under Article 6, paragraph 2, that involve the use of ITMOs (including authorized Article 6, paragraph 4, emission reductions) shall apply corresponding adjustments in a manner that ensures transparency, accuracy, completeness, comparability and consistency, and those adjustments shall be representative of and consistent with the Party's NDC implementation and achievement. Methods for the application of corresponding adjustments, according to whether the participating Party has a single-year or a multi-year NDC and the metrics chosen (either tonnes of carbon dioxide equivalent (t CO<sub>2</sub> eq) or non-GHG), were also adopted by the CMA at its third session.

### **Box 1 - Corresponding adjustment**

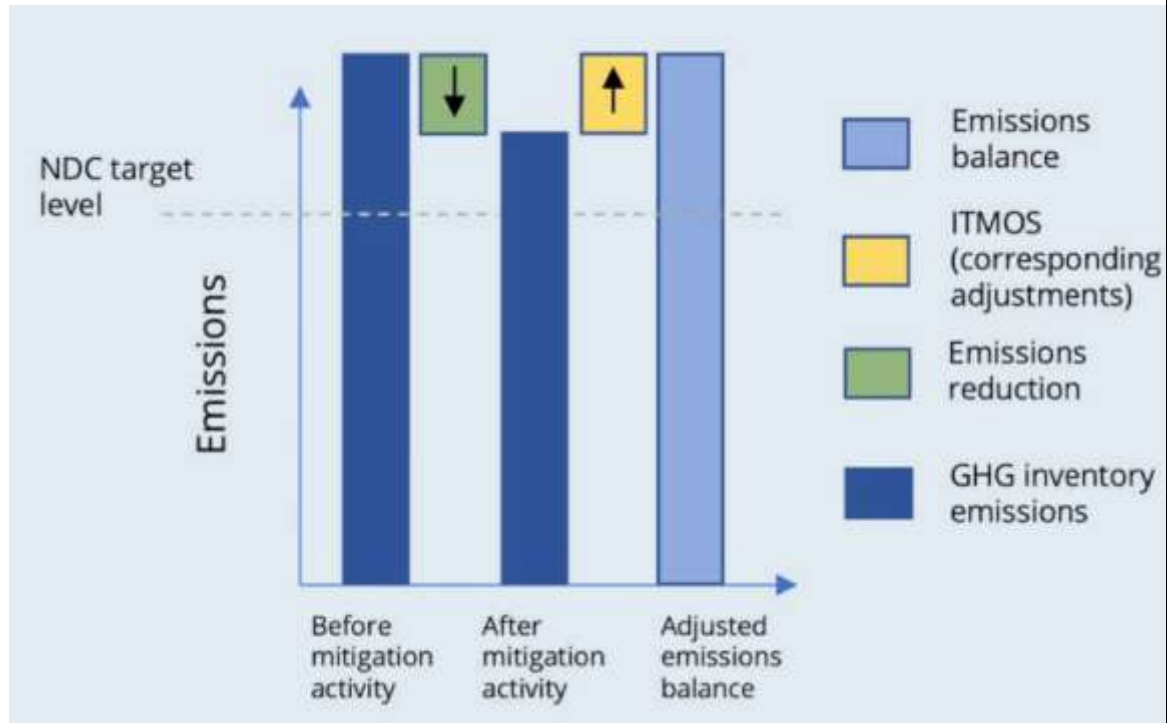
The basic idea of corresponding adjustment is that countries' emissions levels, as reported when they track the progress towards achieving the nationally determined contributions (NDCs), should be adjusted to reflect the transfer (export) or receipt (import) of mitigation outcomes. Corresponding adjustments do not change the national greenhouse gas (GHG) inventory. They are adjustments to an emissions balance that represents the sources of emissions and removals covered by the NDC targets.

The Article 6.2 decisions outline how corresponding adjustments are to be made for three different cases: GHG metrics, non-GHG metrics, and policies and measures. This reflects that NDCs contain different types of targets and measures, and that the transfer of internationally transferred mitigation outcomes (ITMOs) can be made using different metrics and indicators.



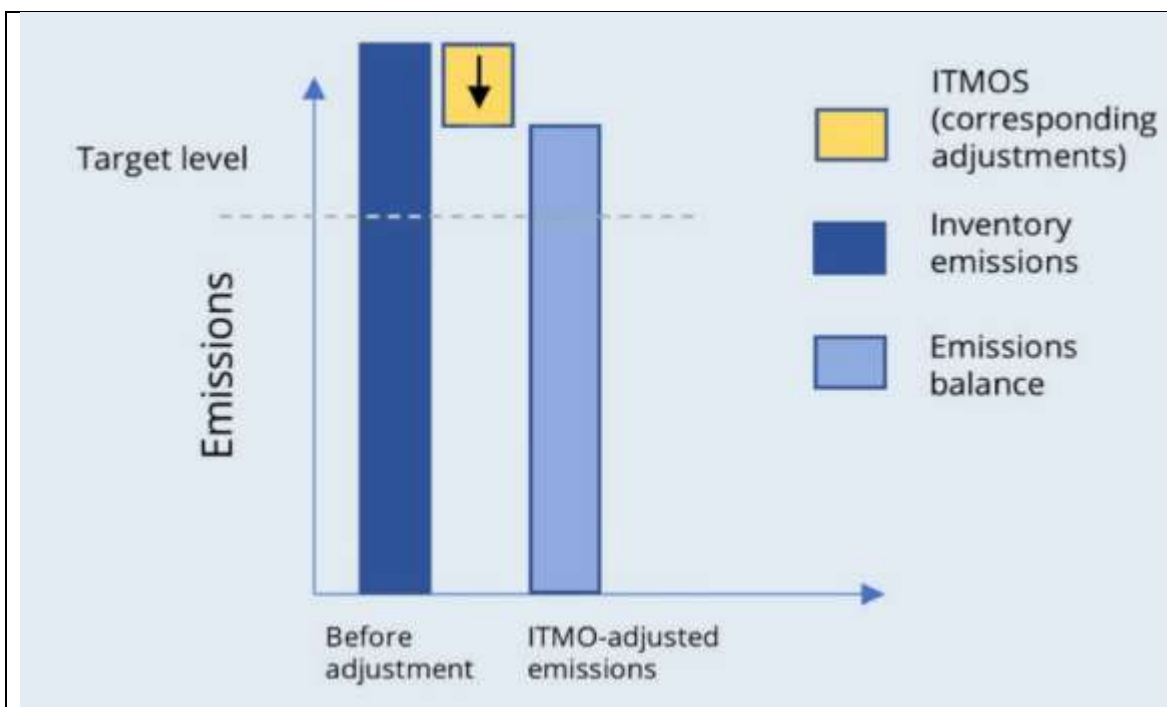
The guidance also outlines approaches for making corresponding adjustments for single-year and multi-year NDC targets. Further guidance is to be developed for this area (see decision 2/CMA.3, para 3 (b)).

Figure 1 below shows how a mitigation activity leads to reduced emissions (green box), resulting in mitigation outcomes that can be transferred as ITMOs. When ITMOs are transferred, the emission reductions are neutralized by corresponding adjustments (yellow box), ensuring that the mitigation outcomes are not double-counted.



**Figure 1 - Corresponding adjustments for the transferring country**

Figure 2 below describes corresponding adjustments for the acquiring country. In this case, the emission balance is lowered by corresponding adjustments, meaning that the acquiring country can count the mitigation outcomes towards its NDC target. In this case, as for the transferring country, the national GHG inventory does not change.



**Figure 2 - Corresponding adjustments for the using country**

Source: [Capacity building programme for Article 6.2 implementation and operationalization. Support Guide for UNDP Article 6.2 Training Course.](#)

Decision  
2/CMA.3,  
annex, paras.  
18–24

Guidance on cooperative approaches encompasses specific accounting, reporting and review arrangements to be conducted in the context of Article 6. In terms of reporting, these arrangements include the submission of an initial report, annual information and regular information. The initial report shall include information describing the cooperative approach; communicating the ITMO metrics and methods for applying corresponding adjustments; and quantifying the Party's mitigation information in its NDC in t CO<sub>2</sub> eq, including the sectors, sources, GHGs and time periods covered by the NDC. The annual information shall include data on ITMOs (e.g. authorizations, transfers, cancellations). Finally, the regular information shall include, as an annex to each Party's BTR, data on the Party's participation in cooperative approaches, including, but not limited to, how corresponding adjustments ensure that double-counting is avoided; how each cooperative approach contributes to the mitigation of GHGs and the implementation of the Party's NDC; how the Party ensures environmental integrity; an explanation of metric conversion methods; and how the Party has ensured that ITMOs used will not be further transferred, cancelled or otherwise used.

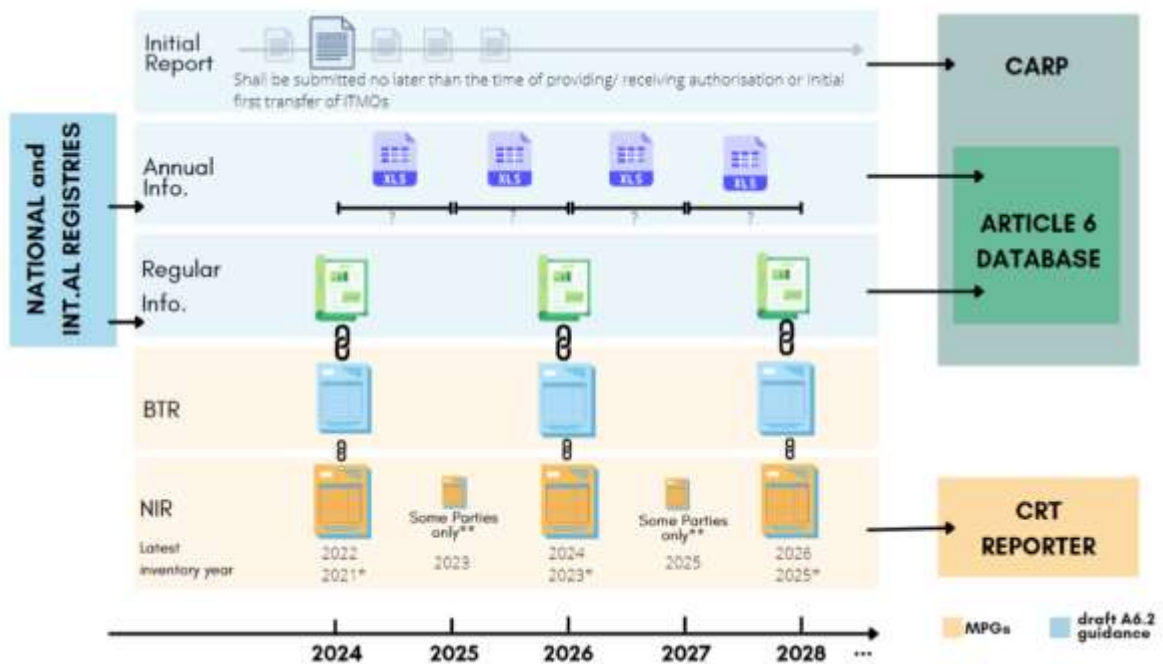
Adherence to the reporting requirements under Article 6 is monitored through a dedicated review process, which consists of a centralized or desk review of the consistency of the information submitted by the Party. The report of the Article 6 technical expert review team (TERT) is then considered as part of the TER process established under the ETF.

### 3. Reporting requirements under cooperative approaches

In addition to the information to be reported in the BTR of the ETF, Parties participating in cooperative approaches will need to present specific information, including an:

Decision 2/CMA.3, annex, section IV - Reporting

- Initial report;
- Annual information; and
- Regular information.



**Figure 3 - Illustration of the relationships between Article 6 reports and the biennial transparency report**

\* If flexibility is applied by those developing countries that need it in the light of their capacity.

\*\* Parties included in Annex I to the Convention.

Source: Falduto, C., J. Ellis and K. Simeonova (2021), "Understanding reporting and review under Articles 6 and 13 of the Paris Agreement", Organisation for Economic Co-operation and Development (OECD)/International Energy Agency Climate Change Expert Group Papers, No. 2021/04, OECD Publishing, Paris, <https://doi.org/10.1787/03d6d0f9-en>.

### 3.1 Initial report

Decision 2/CMA.3, annex, para. 18

Each Party participating in a cooperative approach shall submit an **“Article 6, paragraph 2, initial report”** (hereinafter referred to as the initial report). The submission of the initial report shall occur no later than when the Party gives authorization for the use of ITMOs towards the achievement of NDCs, or where practical (in the view of the participating Party).

Depending on the time of the authorization, the initial report can be a stand-alone document or be submitted in conjunction with the BTR. For example, Parties that have already established agreements on cooperative approaches (including the authorization for the use of ITMOs), but have not yet submitted their BTR, may opt to submit their initial report to the [centralized accounting and reporting platform \(CARP\)](#) (see figure 4).

Party	NDC period	Report	Submission date	Version	Document
Vanuatu	09 August 2022	Initial report	06 October 2023	1.0	Initial Report Template Vanuatu_FINAL
Ghana	4 November 2021	Initial report	14 September 2023	1.0	Ghana_s Article 6 Initial Report_AWD
Switzerland	17 December 2021	Initial report	17 May 2023	1.0	Switzerland Initial Report A6.2

**Figure 4 - Initial reports submitted as stand-alone documents to the centralized accounting and reporting platform (interim solution)**

Source: [UNFCCC - CARP](#) (visited on 29 October 2023).

To facilitate the submission of the initial report, the secretariat has developed an outline for voluntary use (see annex III: Initial report outline). The initial report shall contain comprehensive information, as described in the following sections.

Decision 2/CMA.3, annex, paras. 18(a)

Demonstration that the participating Party fulfils its participation responsibilities

To be able to participate in cooperative approaches, a Party will have to include in its initial report information that demonstrates that it:

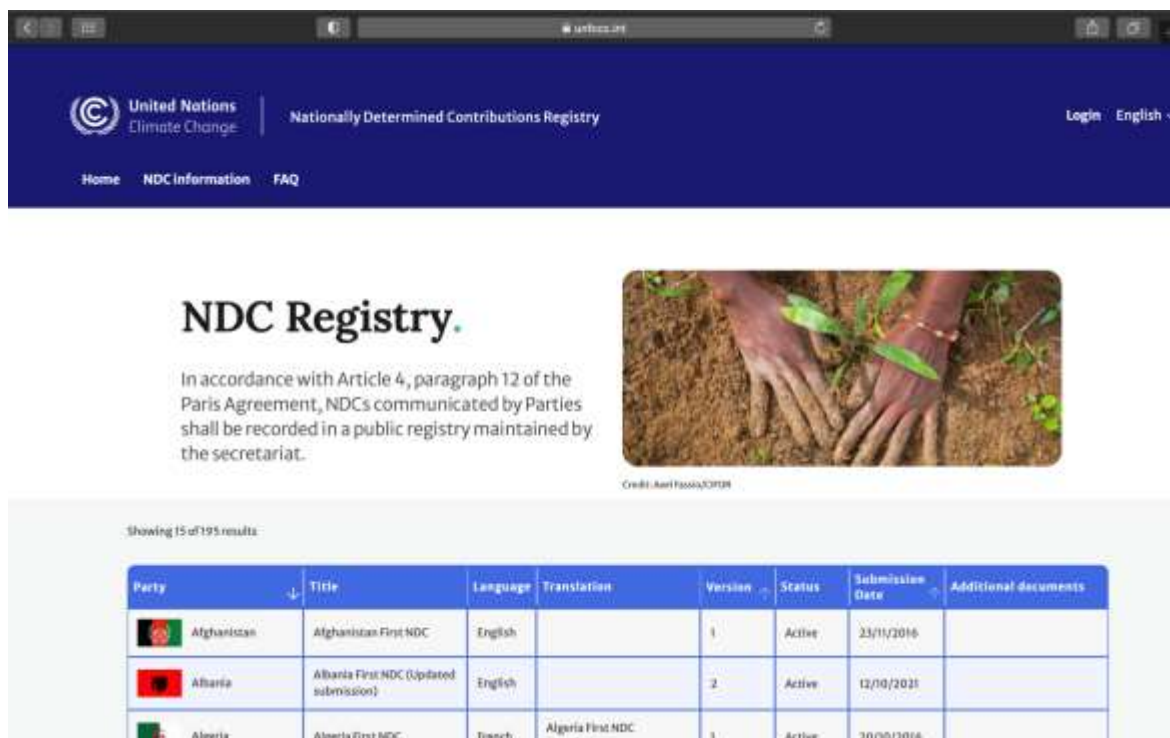
Decision 2/CMA.3, annex, paras. 4(a)–4(f)

- Is a Party to the Paris Agreement;
- Has prepared, communicated and is maintaining an NDC;
- Has arrangements in place for authorizing the use of ITMOs towards the achievement of NDCs;
- Has arrangements in place for tracking ITMOs;

- Has provided the most recent national inventory report required in accordance with decision 18/CMA.1; and
- Can ensure its participation contributes to the implementation of its NDCs and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement.

To demonstrate that a **participating Party is a Party to the Paris Agreement**, it would be sufficient to include a link to the [United Nations Treaty Repository](#), highlighting its ratification, acceptance, approval and/or accession date.

The **NDCs prepared and communicated by Parties** are available in the [NDC Registry](#), and a link to the most recent NDC could be included in the initial report to demonstrate this participation requirement.



**Figure 5 - NDC Registry**

Source: UNFCCC NDC Registry (visited on 29 October 2023).

The **arrangements in place for authorizing the use of ITMOs towards the achievement of NDCs** are to be determined by each participating Party based on its national circumstances and institutional and legal systems. In other words, there is no single model to be used across the participating Parties. Nevertheless, some information may be included to explain the arrangements in place, such as:

- Name and contacts of the institution(s) responsible for the authorization;
- General description of the authorization procedures; and
- Legal background used for the authorization.

The **arrangements in place for tracking ITMOs** are also to be determined by each participating Party, based on its national circumstances and institutional and legal systems. Parties may opt to use their own registries to track ITMOs or use other Parties' and/or international registries. Arrangements may differ depending on the choice of registry. The information to be included to explain arrangements in place may include:

- Name of the registry used by the participating Party;
- Name and contacts of the institution(s) responsible for the registry;
- General description of the registry procedures and how they are consistent with the accounting requirements, including the corresponding adjustments, reporting of information for the Article 6 database, and the structured summary; and
- Legal background used for tracking.

Decision  
6/CMA.4,  
para. 33

It should be noted that the UNFCCC secretariat is in the process of developing an **international registry** (based on [specific guidance given by the CMA](#)) and an interim solution for participating Parties until the international registry becomes operational.

18/CMA.1,  
para. 3

In accordance with decision 18/CMA.1, the **most recent national inventory report** will only be available once the BTR is submitted. Parties have until 31 December of 2024 to submit their first BTR. In the meantime, participating Parties can refer to the latest national GHG inventory submitted under the UNFCCC: [national GHG inventories of Annex I Parties](#) and [national GHG inventories of developing countries via national communications](#) and/or [biennial update reports](#).

Finally, the **contribution to the implementation of a Party's NDC, long-term low-emission development strategies (if available) and the long-term goals of the Paris Agreement** could be demonstrated by describing how the Party understands that the cooperative approaches contributes to the NDC targets, long-term goals (if available) and the goal of holding the global average temperature increase to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels.

Decision  
2/CMA.3,  
annex, para.  
18(b)

#### Description of Parties' nationally determined contributions

Where the participating Party has not yet submitted a BTR, it shall provide in its initial report a description of its NDC, against which progress will be tracked. The information provided shall include the following, as applicable, including any updates to information previously provided:

Decision  
18/CMA.1,  
annex, paras.  
64(a)–(g)

- Target(s) and description, including target type(s) (e.g. economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other);
- Target year(s) or period(s), and whether they are single-year or multi-year target(s);



- Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);
- Time frame(s) and/or periods for implementation;
- Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases;
- Intention to use cooperative approaches that involve the use of ITMOs towards NDCs; and
- Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches).

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the [NDC Registry](#).

<b>INFORMATION TO FACILITATE CLARITY, TRANSPARENCY AND UNDERSTANDING OF THE UPDATED NATIONALLY DETERMINED CONTRIBUTION OF THE EUROPEAN UNION AND ITS MEMBER STATES FOR THE TIMEFRAME 2021-2030</b>		
<b>Information necessary for clarity, transparency and understanding of the EU NDC</b>		
<i>Para</i>	<i>Guidance provided by CMA 1</i>	<i>ICTU applicable to the EU's NDC</i>
<b>1</b>	<b>Quantifiable information on the reference point (including, as appropriate, a base year):</b>	
(a)	Reference year(s), base year(s), reference period(s) or other starting point(s);	1990
(b)	Quantifiable information on the reference indicators, their values in the reference year(s), base year(s), reference period(s) or other starting point(s), and, as applicable, in the target year;	Quantification of the reference indicator will be based on national totals reported in the National Inventory Report by the European Union and may be updated due to methodological improvements to the GHG inventory.
(c)	For strategies, plans and actions referred to in Article 4, paragraph 6, of the Paris Agreement, or policies and measures as components of nationally determined contributions where paragraph 1(b) above is not applicable, Parties to provide other relevant information;	Not applicable
(d)	Target relative to the reference indicator, expressed numerically, for example in percentage or amount of reduction;	Economy-wide net domestic <sup>3</sup> reduction of at least 55% in greenhouse gas emissions by 2030 compared to 1990.
(e)	Information on sources of data used in quantifying the reference point(s);	Quantification of the reference indicator will be based on data reported in the National Inventory Report by the European Union.
(f)	Information on the circumstances under which the Party may update the values of the reference indicators.	Values may be updated due to methodological improvements to the GHG inventory.
<b>2</b>	<b>Time frames and/or periods for implementation:</b>	
(a)	Time frame and/or period for implementation, including start and end date, consistent with any further relevant decision adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA);	01 January 2021 – 31 December 2030
(b)	Whether it is a single-year or multi-year target, as applicable.	Single year target, 2030

Figure 6 - Example of a description of a national determined contribution (excerpt)

Source: [European Union nationally determined contribution](#).

It should be noted that decision 5/CMA.3 has included a table (see **figure 7**) to be used by Parties on a voluntary basis to present information regarding the description of its NDC. If the participating Party chooses to use such a table for the purpose of the BTR, it could make reference for it in the initial report.

**Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates<sup>a</sup>**

<i>Description</i>
<p>Target(s) and description, including target type(s), as applicable<sup>b c</sup></p> <p>Target year(s) or period(s), and whether they are single-year or multi-year target(s), as applicable</p> <p>Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s), as applicable</p> <p>Time frame(s) and/or periods for implementation, as applicable</p> <p>Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases, as applicable</p> <p>Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 of the Paris Agreement, as applicable</p> <p>Any updates or clarifications of previously reported information, as applicable<sup>d</sup></p>
<p><i>Note:</i> This table is to be used by Parties on a voluntary basis.</p> <p><sup>a</sup> Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include required information, as applicable, including any updates to information previously provided (para. 64 of the MPGs).</p> <p><sup>b</sup> For example: economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other (para. 64(a) of the MPGs).</p> <p><sup>c</sup> Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.</p> <p><sup>d</sup> For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches (para. 64(g) of the MPGs).</p> <p><b>Custom footnotes:</b></p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><b>Documentation box:</b></p> </div>

**Figure 7 - Voluntary reporting format for the description of a Party's nationally determined contribution**



## Internationally transferred mitigation outcome metrics

Decision  
2/CMA.3,  
annex, para.  
18(c)

The participating Party is expected to communicate the metric to be used for the ITMOs. Due to the accounting requirements established for the corresponding adjustments, the expected metric could be:

- **Tonnes of CO<sub>2</sub> equivalent**, in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change (IPCC) and adopted by the CMA; or
- **Other non-GHG metrics** determined by the participating Parties that are consistent with the NDCs of the participating Parties.

Decision  
2/CMA.3,  
annex, para.  
1(c)

### Box 2 - Methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement



By its [decision 18/CMA.1](#), the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement adopted the use of the [2006 IPCC Guidelines for National Greenhouse Gas Inventories](#) (hereinafter referred to as the 2006 IPCC Guidelines) for the purpose of preparing and submitting national greenhouse gas (GHG) inventory reports under the enhanced transparency framework.

In a nutshell, the 2006 IPCC Guidelines provide methodologies and good practice guidance for estimating national inventories of anthropogenic emissions by sources and removals by sinks of GHGs in the following sectors:

- Energy;
- Industrial processes and product use;
- Agriculture, forestry and other land use (AFOLU);
- Waste.

It should be noted that decision 18/CMA.1 requested Parties to report emissions from agriculture separate from land use, land-use change and forestry. Therefore, Parties must apply the methodologies and guidance given by the 2006 IPCC Guidelines on AFOLU, but should report the respective emissions separately.

[Decision 5/CMA.3](#) noted that Parties may use, on a voluntary basis, the [2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories](#). Some Parties are already using the 2019 Refinement, in particular for selecting more updated emission factors. For a general

overview of the differences between the 2019 Refinement and the 2006 IPCC Guidelines, consult the [Mapping tables](#).

## Method for applying corresponding adjustments

Decision  
2/CMA.3,  
annex, para.  
18(c)

The participating Party shall communicate in the initial report the method that will apply in performing the corresponding adjustment consistently throughout the period of NDC implementation:

- For a **single-year NDC**, the choice of methods are:
  - Providing an indicative multi-year emissions trajectory, trajectories or budget for the NDC implementation period that is consistent with implementation and achievement of the NDC, and annually applying corresponding adjustments for the total amount of ITMOs first transferred and used for each year in the NDC implementation period; **or**
  - Calculating the average annual amount of ITMOs first transferred and used over the NDC implementation period, by taking the cumulative amount of ITMOs and dividing by the number of elapsed years in the NDC implementation period and annually applying indicative corresponding adjustments equal to this average amount for each year in the NDC implementation period and applying corresponding adjustments equal to this average amount in the NDC year;
- For **multi-year NDCs**, the method is: calculating a multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC, and annually applying corresponding adjustments for the total amount of ITMOs first transferred and used each year in the NDC implementation period and cumulatively at the end of the NDC implementation period.

Decision  
2/CMA.3,  
annex, para.  
7(a)

Decision  
2/CMA.3,  
annex, para.  
7(b)

If the participating Party have chosen a “multi-year emissions trajectory, trajectories or budget”, then it should describe the method and explain how the “emissions trajectory, trajectories or budget” was estimated.

## Quantification of the Party’s nationally determined contribution in tonnes of carbon dioxide equivalent

Decision  
2/CMA.3,  
annex, para.  
18(d)

The participating Party shall quantify the mitigation information in its NDC in t CO<sub>2</sub> eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC. Where this is not possible, the initial report shall provide the methodology for the quantification of the NDC in t CO<sub>2</sub> eq.

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the [NDC Registry](#).

Decision  
2/CMA.3,  
annex, para.  
18(e)

## Quantification of the Party’s nationally determined contribution in a non-greenhouse gas metric

When relevant, the participating Party shall quantify the mitigation information in its NDC in the non-GHG metric that has been determined.

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the [NDC Registry](#).

#### Quantification of policies and measures

Decision  
2/CMA.3,  
annex, para.  
18(f)

For NDCs consisting of policies and measures (PAMs), the participating Party shall quantify the emission level resulting from the PAMs that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks as identified by the Party.

The participating Party should ensure that the information included in the initial report is consistent with the information included in its latest NDC available in the [NDC Registry](#).

#### Information on authorization and the cooperative approach

Decision  
2/CMA.3,  
annex, para.  
18(g)

For each cooperative approach, the participating Party shall provide:

- A copy of the authorization;
- A description of the approach;
- The duration of the approach;
- The expected mitigation for each year of its duration;
- Other participating Parties involved;
- Authorized entities.

For the **copy of the authorization**, the participating Party could include a link for the repository where the authorization(s) can be found. It is important to ensure that the information included for copy of the authorization is complete and consistent with the information presented in the initial report and by the other participating Parties in the same cooperative approach.

It should be noted that Parties are still negotiating further details of the process of authorization,<sup>2</sup> notably the (i) scope of changes to the authorization of ITMOs towards use(s); and (ii) the process for managing the ITMOs and for the authorization of entities and cooperative approaches with a view to ensuring transparency and consistency.

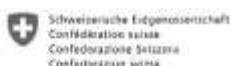
#### Box 3 - Possible information to be included in the authorization

---

<sup>2</sup> Pursuant to decision 2/CMA.3, annex, paragraphs 2, 18(g) and 21(c).

Information to be included in the authorization will depend on the cooperative approach and the agreement established between the participant Parties. For example, it could present and explain the following elements:

- Date of the authorization;
- Entity(ies) authorized;
- Description of the authorized “internationally transferred mitigation outcomes (ITMOs) use”;
- Definition of the applicable “first transfer”;
- Name (and description) of the authorized mitigation activity;
- Total amount of ITMOs authorized to transfer;
- Authorized crediting period;
- Nationally determined contribution (NDC) period;
- Method to be applied for the corresponding adjustment;
- Corresponding authorization from other participating Parties (if available);
- Other relevant information pursuant to the agreement established by the participating Parties.



Federal Department of the Environment, Transport,  
Energy and Communications DETEC  
Federal Office for the Environment FOEN

Business case: BAFU-200.1-001070/53005/1

**AUTHORIZATION STATEMENT  
BY THE FEDERAL OFFICE FOR THE ENVIRONMENT  
OF THE SWISS CONFEDERATION**

Authorization statement reference number: 5001, 11.11.2022

Acting as the authorized entity of the Swiss Government, the Federal Office for the Environment (FOEN) hereby authorizes per Article 6.3 of the Paris Agreement and per Article 5.1 of the Cooperation Agreement between the Swiss Confederation and the Republic of Ghana towards the implementation of the Paris Agreement signed on 23<sup>rd</sup> November 2020 (hereafter referred to as the Cooperation Agreement) the international transfer and use of Internationally Transferred Mitigation Outcomes (ITMOs) specified in this statement. The provisions of the Cooperation Agreement apply.

- I. **Date of authorization (date of signature of this authorization statement):** 11.11.2022
- II. **Entity authorized (to transfer):** UNDP Country Office Ghana
- III. **ITMO uses authorized:** ITMOs are authorized for use towards NDC, other international mitigation purposes and other purposes, including the voluntary offsetting, as specified in the authorization statement by the Republic of Ghana.
- IV. **Definition of first transfer:** The first transfer, triggering corresponding adjustments by the host Party is defined by the recognition of the occurred international transfer of an ITMO under the Cooperation Agreement (Article 8).
- V. **Authorized mitigation activity:** "Promotion of climate smart agriculture practices for sustainable rice cultivation in Ghana" (project ID number 5001) as determined below and in the annexed Mitigation Activity Design Document (MADD). Applied standards and baseline methodologies as well as requirements for monitoring and verification, including for contributions to sustainable development, apply as specified in the MADD  
**Total cumulative maximum amount of Mitigation Outcomes for which international transfer and use is authorized:** 1'125'655 of t CO<sub>2</sub>eq
- VI. **Authorized crediting period:** 1 June 2022 – 31 December 2030
- VII. **NDC period(s) during which the Internationally Transferred Mitigation Outcomes**

### Figure 8 - Example of an authorization (excerpt)

Source: [Switzerland authorization for cooperative approach with Ghana.](#)

The **description of the cooperative approach** could include a brief explanation of the mitigation activity, its scope and its coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases; reference to the methodology used for estimating the mitigation impacts; and any validation and/or verification reports (if available). It should be noted that the adequacy or appropriateness of the cooperative approach, its associated descriptions and the activities are not subject to the Article 6 TER. Parties may include one or more cooperative approaches in their initial report.

The **duration of the approach** is to be determined by the participating Parties and should be included in the initial report. It is expected that the duration of the cooperative approach will be in line with the duration of the NDC.

The **expected mitigation for each year of its duration** should be included in the initial report, keeping in mind that it is an ex-ante estimation and therefore subject to revisions when the cooperative approach is fully implemented and monitored. It is important to recall that the mitigation will be expressed using the chosen metric for the ITMOs and could be reported in tCO<sub>2</sub>e as well as in any other non-GHG metric determined by the participating Party (e.g. hectares of planted forest, megawatt-hours of renewable energy, etc.).

Year	Baseline GHG emissions (tCO <sub>2</sub> e)	Project GHG emissions (tCO <sub>2</sub> e)	GHG emission reductions (tCO <sub>2</sub> e)	Conservativeness Factor (until CH <sub>4</sub> <sup>7</sup> measurements can be done)	Net GHG emission reductions (tCO <sub>2</sub> e)
2022	166,562	86,751	79,811	0.89	71,032
2023	333,124	173,502	159,622	0.89	142,063
2024	370,138	192,780	177,358	0.89	157,848
2025	370,138	192,780	177,358	0.89	157,848
2026	474,239	246,999	227,239	0.89	202,243
2027	231,336	120,488	110,849	0.89	98,655
2028	231,336	120,488	110,849	0.89	98,655
2029	231,336	120,488	110,849	0.89	98,655
2030	231,336	120,488	110,849	0.89	98,655
<b>Sum</b>	<b>2,639,544</b>	<b>1,374,762</b>	<b>1,264,781</b>	<b>0.89</b>	<b>1,125,655</b>

Figure 9 - Example of reporting expected mitigation outcome per year

Source: [Ghana cooperative approach: Promotion of Climate-Smart Agriculture Practices for Sustainable Rice Cultivation in Ghana.](#)

When **other participating Parties involved** have already been identified, they shall be listed in the initial report. It can be foreseen that not all participating Parties have been identified and/or have come to an agreement at the moment of submission of the initial report. In this case, is expected that an updated initial report will include additional participating Parties (if any).

Decision  
6/CMA.4,  
annex II,  
para. 10 (c)  
(i) and (ii)

Decision 6/CMA.4, annex, para. 10(c)(iii)

Finally, the list of **authorized entities** shall be listed in the initial report. New authorized entities can be involved during the development and implementation of the cooperative approach, which requires that the initial report be updated.

It should be noted that the adequacy or appropriateness of the authorization is not subject to the Article 6 TER.

### Description of how each cooperative approach ensures environmental integrity

Decision 2/CMA.3, annex, para. 18(h)

For each cooperative approach, the participating Party shall provide a description of how environmental integrity is ensured. Keeping in mind that there is no common definition of environmental integrity, participating Parties must include in the description the following:

- That there is **no net increase in global emissions** within and between NDC implementation periods;
- Through robust, transparent governance and the quality of mitigation outcomes, including through **conservative reference levels, 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); and
- By **minimizing the risk of non-permanence** of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full.

For these purposes, participating Parties are free to use different methods and approaches to describe of how environmental integrity is ensured, including, for example, baseline and monitoring methodologies, such as the ones for the [clean development mechanism](#) and/or the voluntary carbon market.



Figure 10 - Example of reporting information on how the cooperative approach ensures environmental integrity (excerpt)

Source: [Vanuatu's cooperative approach: Electrification of Vanuatu's Inhabited Islands through Solar Power ITMO Programme](#).

Decision  
6/CMA.4,  
annex, para.  
10 (c)(i)

It should be noted that the adequacy or appropriateness of the cooperative approach and its associated descriptions are not subject to the Article 6 TER.

### Additional descriptions

Decision  
2/CMA.3,  
annex, para.  
18(i)

The participating Party shall also provide a description of how each cooperative approach will:

- **Minimize and, where possible, avoid negative environmental, economic and social impacts;**
- **Reflect the eleventh preambular paragraph of the Paris Agreement:** *Acknowledging* that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity;
- **Be consistent with the sustainable development objectives of the Party,** noting national prerogatives;
- **Apply any safeguards and limits** set out in further guidance from the CMA;
- **Contribute resources for adaptation;** and
- **Deliver overall mitigation in global emissions,** if applicable.

Decision  
6/CMA.4,  
annex, para.  
10 (c)(i)

For other descriptions, except for safeguards and limits, participating Parties are free to use different methods and approaches. It should be noted that the adequacy and/or appropriateness of the cooperative approach and its associated descriptions are not subject to the Article 6 TER.

Decision  
2/CMA.3,  
annex, para.  
17

For **safeguards and limits**, each participating Party shall ensure that the use of cooperative approaches does not lead to a net increase in emissions of participating Parties within and between NDC implementation periods or across participating Parties, and shall ensure transparency, accuracy, consistency, completeness and comparability in tracking progress in implementation and achievement of its NDC **by applying safeguards and limits set out in further guidance from the CMA**. The CMA has not yet established specific guidance; it is expected that the topic will only be considered during the revision of the guidance, to be initiated in 2028.

Decision  
2/CMA.3,  
para. 15(e)



### 3.2 Annual information

To be further elaborated in 2024.

### 3.3 Regular information

To be further elaborated in 2024.

## 4. Review requirements under cooperative approaches

Decision 2/CMA.3, annex, paras. 25, 26 and 27

Information reported for the cooperative approach is subject to an **Article 6 TER** that could happen through a desk or centralized review. An Article 6 TERT will review the information submitted in the initial report and in the annex to the BTR (i.e. the regular information).

To the extent possible, information submitted by all participating Parties on the cooperative approach shall be reviewed as part of the same review.

The Article 6 TERT will prepare a **review report** (using an agreed outline, as presented in annex IV), that shall, if applicable, include **recommendations** to the participating Party on how to improve consistency with this guidance and how to **address inconsistencies in quantified information that is reported and/or identified by the secretariat** as part of the consistency check. The Article 6 TERT will forward its review reports for consideration in the ETF technical expert review, and the review reports shall be made publicly available on the [CARP](#). It should be noted that the ETF technical expert review team will not make changes in the findings and recommendations from the Article 6 TERT.

More details are presented in the following sections.

### 4.1 Guiding principles

Decision 6/CMA.4, annex II, para. 1

The guiding principles of the guidelines for the Article 6 TERT are as follows:

- a. Promote transparency, accuracy, completeness, consistency and comparability (**TACCC principles**);
- b. Facilitate the application of robust accounting for engagement in the cooperative approaches;
- c. Acknowledge the importance of facilitating improved reporting and transparency over time; and
- d. Avoid duplication of work and minimize the burden on Parties and the secretariat, including by leveraging capabilities available through the [CARP](#) in preparing for and carrying out reviews.

It should be stressed that, as in any other report to the UNFCCC, Parties can improve the reporting across different submissions based on the recommendations received and enhancement of national capacities, including access to more complete and specific information. In this sense, the review process should be seen as an opportunity to interact with experts from other countries to identify further areas of improvement and sharing of experiences. The application of TACCC principles in the context of improving reporting on cooperative approaches will be explained in the following sections.

## 4.2 Scope




Decision 6/CMA.4, annex II, para. 2

The Article 6 TER consists of:

- a. A **review of the consistency of the information**, including on each cooperative approach, submitted by the participating Party in its **initial report** with the reporting requirements presented and explained in section 3.1 “Initial report”;
- b. A **review of the consistency of the information** for each further cooperative approach submitted by the participating Party in an **updated initial report** with the reporting requirements of decision 2/CMA.3, annex, paragraph 18(g)–(i);
- c. A **review of the consistency of the information** in relation to its participation in cooperative approaches submitted by the participating Party in its regular information as an annex to the BTR with the reporting requirements presented and explained in section 3.3 “Regular information”; and
- d. A **consideration of the results of the consistency check**, performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the reporting requirements, including across participating Parties for each cooperative approach in which the Party under review participates.

Decision 6/CMA.4, annex II, para. 3

Information submitted by a participating Party is considered to be consistent with these guidelines when all of the requirements in table below are met.

Requirement	Consistent with the guidelines
The information is complete, transparent, and consistent with the annex to decision 2/CMA.3 and any future relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.	
The information is consistent across the different reporting requirements, namely the initial report, updated initial report, and annual information and regular information annexes to the biennial transparency report, as well as the structured summary, to the extent possible.	
The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible.	

Decision 6/CMA.4, annex II, para. 5

The Article 6 TER shall specify **recommended actions** to be taken by the participating Party, including recommendations on:

- a. How to improve consistency with the requirements; and
- b. How to address identified inconsistencies in quantified information that is reported under “Annual information” and “Regular information” and/or identified by the secretariat as part of the consistency check.

Decision 6/CMA.4, annex II, para. 6

Decision 20/CMA.1, annex, para. 22(b)

When making recommendations, the Article 6 TERT shall also consider any recommendations on inconsistency and areas for improvement identified in previous Article 6 TER reports for the participating Party, if any, and **reiterate those recommendations in cases of non-responsiveness** of the participating Party in its latest submission.

Decision 6/CMA.4, annex II, paras. 7 and 8

Cases of **significant and persistent inconsistencies** may initiate, with the consent of the Party concerned, consideration by the [Paris Agreement Implementation and Compliance Committee](#).






The Article 6 TERT **may identify capacity-building needs and areas for improvement** in consultation with the participating Party, and shall pay particular attention to the respective national capabilities and circumstances of participating developing country Parties and recognize the special circumstances of the LDCs and SIDS.

Decision 6/CMA.4, annex II, para. 9

The Article 6 TER shall be implemented in a **facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty and avoid placing undue burden on participating Parties**.

Decision 6/CMA.4, annex II, para. 10

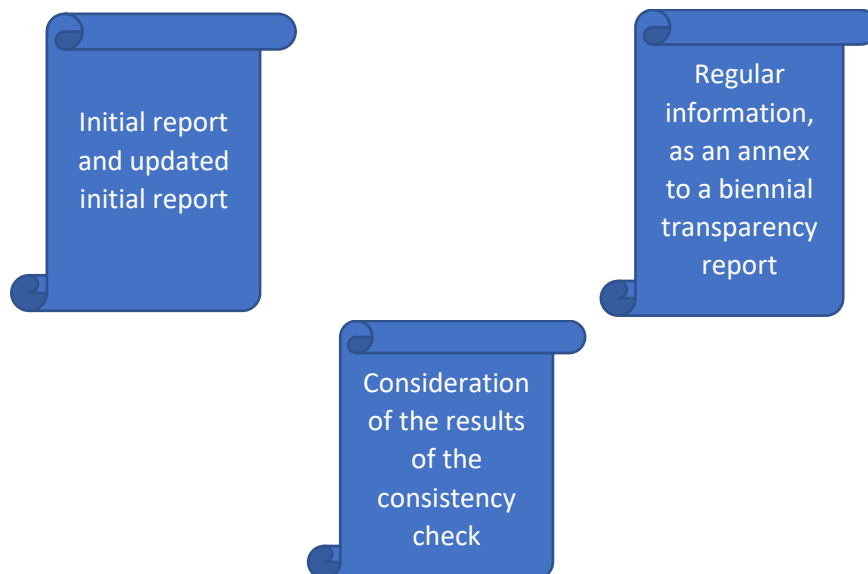
The Article 6 TERT shall not:

Element	Role of the Article 6 technical expert review teams
Make political judgments	
Review the adequacy or appropriateness of a Party's nationally determined contribution	
Review the adequacy or appropriateness of:	
A cooperative approach in which a Party is participating and associated descriptions	
The activities under the cooperative approach	
The authorization of a cooperative approach or internationally transferred mitigation outcomes from a cooperative approach towards use(s).	

### 4.3 Information to be reviewed

Decision  
6/CMA.4,  
annex II,  
para. 11

The following information shall undergo an Article 6 TER:



To the extent possible, information submitted by all the participating Parties on a cooperative approach shall be reviewed as part of the same review. However, since participating Parties may submit their initial report and BTR at different points in time, it may not be possible for all participating Parties to be included in the same round of reviews.

### 4.4 Timing and sequencing of the Article 6 technical expert review

Decision  
6/CMA.4,  
annex II,  
para. 12

The initial and updated initial reports that are submitted as stand-alone reports (i.e. not together with the Parties' BTR) are subject to a review by the Article 6 TERT during the period after the calendar period in which they were submitted. The calendar periods can span either three or six months. Furthermore, initial and updated initial reports may be submitted with the regular information (annex 4 to the Parties' BTR) and can be reviewed jointly by the same Article 6 TERT.



Figure 11 - Review time outline (an initial report or updated initial report must be reviewed in the subsequent reporting period, i.e. either in three or six months)

Source: [Technical paper, without formal status, on matters relating to the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement \(UNFCCC, 2023\)](#).



Figure 12 - Review time outline (if the initial report and updated initial reports are submitted alongside the biennial transparency report, they may be reviewed together)

Source: [Technical paper, without formal status, on matters relating to the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement \(UNFCCC, 2023\)](#).

#### 4.5 Article 6 technical expert review format

The following formats can be applied for the Article 6 TER.

Decision 6/CMA.4, annex II, paras. 13–20

Format	Definition	Applicability
Centralized review	When the members of an Article 6 technical expert review team (TERT) conduct the review remotely from their respective countries	(a) For the regular information annex to the first biennial transparency report (BTR) or to the BTR that contains information on a Party's achievement of its nationally determined contribution;

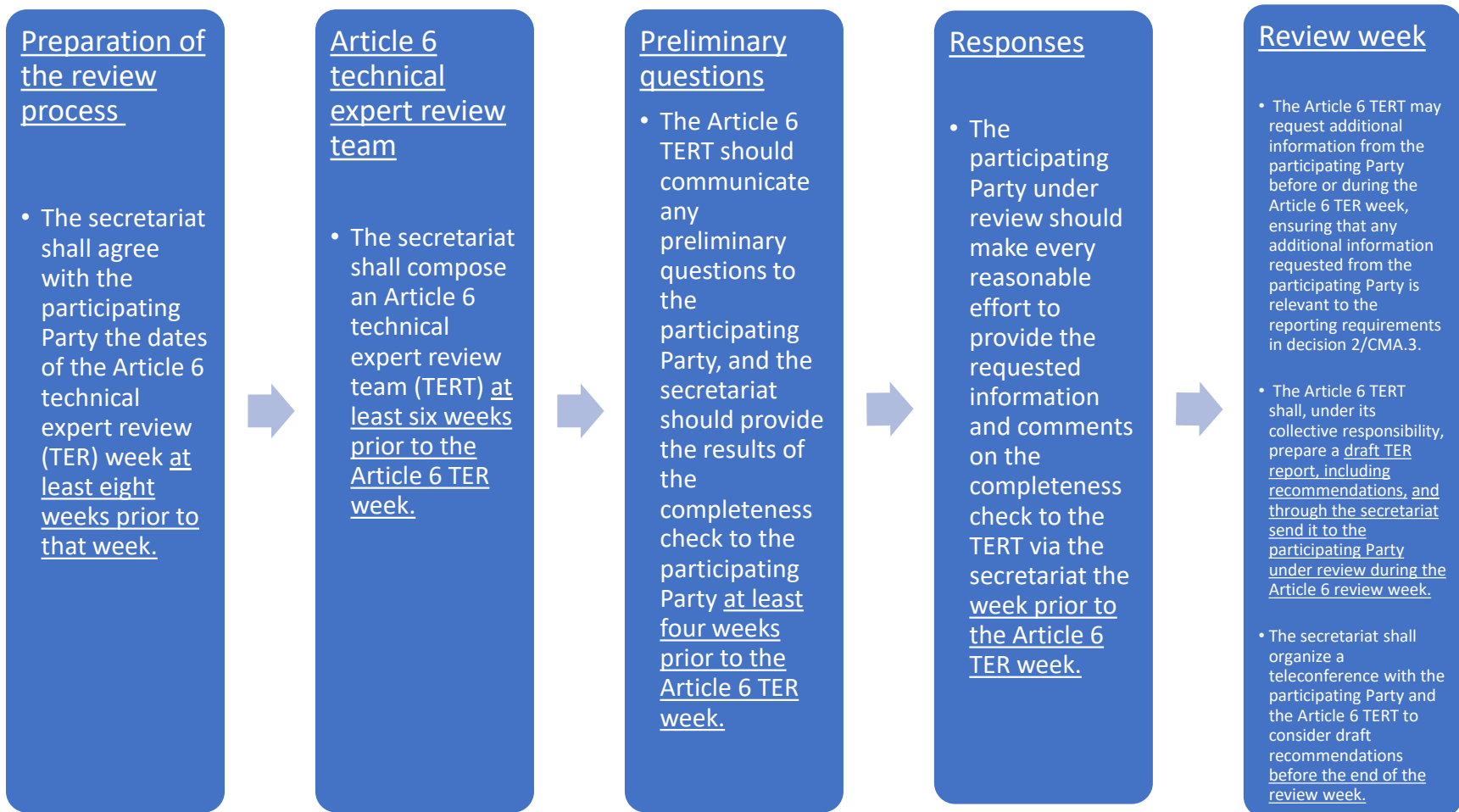
		(b) Whenever Parties participating in the same cooperative approach(es) are reviewed simultaneously
<b>Desk review</b>	When the members of an Article 6 TERT conduct the review from a single, centralized location; this review includes the possibility for remote participation for technical experts who need it in the light of their circumstances.	All cases other than those specified above

LCDs and SIDS may choose to participate in the same centralized review as a group, to the extent possible.

#### 4.6 Procedures

Decision 6/CMA.4, annex II, para. 21

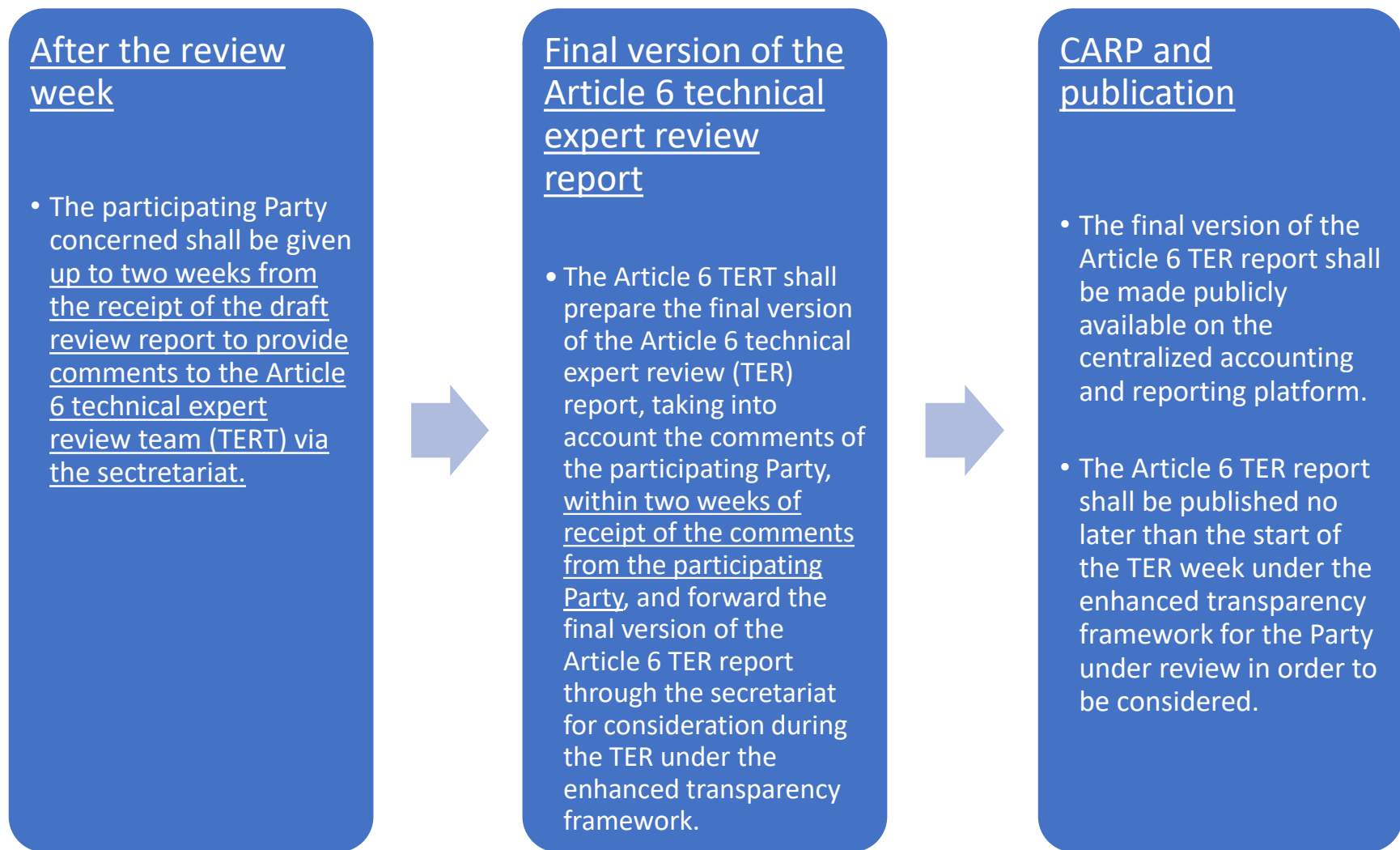
The following diagrams summarize the main actions to be taken, for centralized and desk reviews, by the secretariat, the Article 6 TERT and the Party(ies) under review. The secretariat shall make every effort to schedule a simultaneous centralized review for Parties participating in the same cooperative approach(es).



**Figure 13 - Procedures for the Article 6 technical expert review**

Source: [UNFCCC secretariat.](#)





**Figure 14 - Procedures for the Article 6 technical expert review (continued)**

Source: [UNFCCC secretariat](https://unfccc.int/secretariat).

## 4.7 Confidentiality

Decision 6/CMA.4, annex II, paras. 22 and 23

A participating Party may designate information provided to the Article 6 TERT during the review as **confidential**. In such cases, the participating Party should provide the basis for protecting the confidentiality of such information, and the Article 6 TERT and the secretariat shall not make the information publicly available on the [CARP](#), or in any other manner. The obligation of the members of Article 6 TERT to maintain confidentiality continues after the completion of the Article 6 TER.

When confidential information is to be reviewed, the Article 6 TERT shall report in the Article 6 TER report the inconsistencies found in the confidential information, if applicable, ensuring that any review process remains confidential.

## 4.8 Roles

The following tables summarize the roles of Parties, the Article 6 TERT and the UNFCCC secretariat.

Decision 6/CMA.4, annex II, paras. 24–34

Party
Cooperate with the Article 6 technical expert review team (TERT) and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments within the specified timeframe, including through the resubmission of information as necessary, prior to the finalization of the Article 6 technical expert review report.
Make every reasonable effort to resolve any inconsistencies in its reporting in accordance with the findings of the consistency checks and recommendations specified by the Article 6 TERTs in the period before the next submission of information.

Article 6 technical expert review team
Adhere to guidelines established by decisions <a href="#">2/CMA.3</a> and <a href="#">6/CMA.4</a> and any future relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.
Participate in their individual expert capacity.

Secretariat
Organize Article 6 technical expert reviews, including the provision of a schedule that coordinates with the schedule of the enhanced transparency framework technical expert review, logistical and administrative arrangements for the review, and review tools and materials.
Ensure that the Article 6 technical expert review team members have access to information in the centralized accounting and reporting platform ( <a href="#">CARP</a> ) and the Article 6 database relevant to the participating Party under review, including in relation to other participating Parties in the cooperative approach(es) of the participating Party under review.
Conduct a completeness check of the information for consideration by the Article 6 technical expert review team.
Together with the Article 6 lead reviewers, facilitate communication between the Party under review and the Article 6 technical expert review team.
Under the guidance of the Article 6 lead reviewers, compile and edit the final Article 6 technical expert review reports.

Secretariat
Facilitate annual meetings of the Article 6 lead reviewers, where possible, in conjunction with the annual meeting of lead reviewers under Article 13 (enhanced transparency framework).
Develop and implement the training programme for technical experts participating in the Article 6 technical expert reviews.
Notify other Parties participating in the same cooperative approach(es) as the Party under review when the Article 6 technical review report is published.

Decision  
6/CMA.4,  
annex II,  
paras. 35–37

#### 4.9 Article 6 technical expert review team and institutional arrangements

Technical experts shall be **nominated to the UNFCCC roster of experts** by Parties to the Paris Agreement and, as appropriate, by intergovernmental organizations. All **technical experts shall complete the training programme for the Article 6 technical experts** prior to serving on an Article 6 TERT.

Each report submission that triggers an Article 6 TER will be assigned to a single Article 6 TERT with members selected from the UNFCCC roster of experts.

Decision  
6/CMA.4,  
annex II,  
paras. 38–45

Experts shall have **recognized competence in the area of Article 6 TERTs**. The secretariat shall compose an Article 6 TERT in such a way that the collective skills and competencies of the Article 6 TERTs correspond to the information to be reviewed. A single Article 6 TERT should include at least two experts, and at least one team member should be fluent in a language of the participating Party under review, if possible.

The secretariat shall select the members of the Article 6 TERT with a view to achieving a **balance between experts from developed and developing country Parties**. The secretariat shall ensure **geographical and gender balance** among the technical experts, to the extent possible.

When selecting members of the Article 6 TERT for **centralized reviews of submissions from the LDCs and SIDS**, the secretariat shall strive to include technical experts from the LDCs and SIDS, while at the same time ensuring that those experts do not participate in reviews for the Party that nominated them to the UNFCCC roster of experts.

The same Article 6 TERT shall not perform two successive reviews of a participating Party's submission.

An Article 6 TERT **shall include two co-lead reviewers, one from a developed country Party and the other from a developing country Party**, who have not been nominated to the UNFCCC roster of experts by the participating Party under review. In selecting lead reviewers, the secretariat should consider their relevant experience, noting that experience in conducting Article 6 TERTs will be developed as the review process evolves.

Finally, **experts from developing country Parties participating in the Article 6 TERT shall be funded** according to the existing procedures for participation in UNFCCC activities.

#### 4.10 Article 6 lead reviewers

Decision  
6/CMA.4,  
annex II,  
paras. 46–50

Article 6 lead reviewers shall **oversee the work of the Article 6 TERT** in accordance with the review guidelines and shall ensure that the Article 6 TERs in which they participate are conducted in accordance with these guidelines. Article 6 lead reviewers shall **ensure the quality and objectivity of the Article 6 TER**, the continuity and consistency of reviews for all participating Parties, and the timeliness of the reviews.

Article 6 lead reviewers shall communicate necessary information to the Article 6 TERT, monitor the progress of the Article 6 TER, coordinate the submission of queries of the Article 6 TERT to the participating Party under review, coordinate the inclusion of the responses of the Party in the Article 6 TER report, reiterate issues raised in previous Article 6 TER reports, and provide technical advice to the members of the Article 6 TERT.

Decision  
20/CMA.1,  
annex, para.  
22(b)

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**.

Finally, Article 6 lead reviewers shall **meet annually at the Article 6 lead reviewers' meeting** to discuss how to improve the quality, efficiency and consistency of Article 6 TERs and shall develop conclusions on the basis of these discussions as an input to Article 6 TER practice.

#### 4.11 Article 6 technical expert review report

Decision  
6/CMA.4,  
annex II,  
paras. 51–53

The Article 6 TER report shall contain the results of the Article 6 TER using an agreed outline (see annex IV) and shall be made publicly available on the UNFCCC website via the [CARP](#).

## Annex I. Frequently asked questions

To be further elaborated in 2024



## Annex II: References

The United Nations Framework Convention on Climate Change. 1992. Available at [http://unfccc.int/essential\\_background/convention/background/items/2853.php](http://unfccc.int/essential_background/convention/background/items/2853.php).

The Kyoto Protocol to the United Nations Framework Convention on Climate Change. 1997. Available at <https://unfccc.int/resource/docs/convkp/kpeng.pdf>.

The Paris Agreement. 2015. Available at <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement>.

Decisions of the Conference of the Parties

Adoption of the Paris Agreement. Decision 1/CP.21. Available at <https://unfccc.int/resource/docs/2015/cop21/eng/10a01.pdf#page=2>.

Decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement

Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. Decision 18/CMA.1. Available at <https://unfccc.int/documents/193408>.

Matters relating to Article 14 of the Paris Agreement and paragraphs 99–101 of decision 1/CP.21. Decision 19/CMA.1. Available at <https://unfccc.int/documents/193408>.

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 2/CMA.3. Available at [https://unfccc.int/sites/default/files/resource/cma2021\\_10\\_add1\\_adv.pdf#page=11](https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=11).

Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement. Decision 3/CMA.3. Available at [https://unfccc.int/sites/default/files/resource/cma2021\\_10\\_add1\\_adv.pdf#page=25](https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=25).

Work programme under the framework for non-market approaches referred to in Article 6, paragraph 8, of the Paris Agreement. Decision 4/CMA.3. Available at [https://unfccc.int/sites/default/files/resource/cma2021\\_10\\_add1\\_adv.pdf#page=41](https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=41).

Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement. Decision 5/CMA.3. Available at [https://unfccc.int/sites/default/files/resource/CMA2021\\_L10a2E.pdf](https://unfccc.int/sites/default/files/resource/CMA2021_L10a2E.pdf).

Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. Decision 6/CMA.4. Available at <https://unfccc.int/documents/626570>.

#### Other references

2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available at <https://www.ipcc-nggip.iges.or.jp/public/2006gl/index.html>.

2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. Available <https://www.ipcc-nggip.iges.or.jp/public/2019rf/index.html>.

## Annex III: Initial report outline

Outline for the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report)<sup>1, 2, 3</sup>

[English only]

<b>Party</b>	Party name
<b>NDC period</b>	YYYY - YYYY
<b>Report number for the NDC period<sup>4</sup></b>	1
<b>Report type</b> Initial report Updated initial report	<input type="checkbox"/> <input type="checkbox"/>
Updated initial report number	1
<b>Version<sup>5</sup></b>	1.0
<b>Date</b>	dd/mm/yyyy
<b>Name(s) of cooperative approach(es) included in this report</b> (Include a line for each additional cooperative approach)	Cooperative approach 1 Cooperative approach 2

Note: For updated initial report fill in only section IV. Information on each cooperative approach (para. 18(g–i), para. 19 of the annex to decision 2/CMA.3).

### I. Participation responsibilities (para. 18(a))

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a), to be updated by para. 21(a))

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b), to be updated by para. 21(a))

<sup>1</sup> This template is for voluntary use to facilitate the preparation and submission of the initial reports and updated initial reports referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report).

<sup>2</sup> The list of the acronyms and abbreviations used in this template are available in decision 6/CMA.4: <https://unfccc.int/documents/624474>.

<sup>3</sup> References to chapters and paragraphs in the outline are to chapters and paragraphs in the annex to decision 2/CMA.3, unless stated otherwise. “Article” refers to an Article of the Paris Agreement.

<sup>4</sup> Ascribe sequential number for updated initial reports. The number ‘1’ is reserved for the initial report.

<sup>5</sup> Ascribe version number as follows: decimal increase for minor revisions (typos, corrections, etc.) and digit increase for content changes.



---

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), to be updated by para. 21(a))

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d), to be updated by para. 21(a))

E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 18(a), para. 4(e), to be updated by para. 21(a))

F. Information on how the Party ensures participation 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 (para. 18(a), para. 4(f), to be updated by para. 21(a))

**II. Description of the Party's NDC, as referred to in decision 18/CMA.1, annex, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (para. 18(b), to be updated by para. 21(b))**

A. Target(s) and description, including target type(s) (decision 18/CMA.1, annex, para. 64(a))

B. Target year(s) or period(s), and whether they are single-year or multi-year target(s) (decision 18/CMA.1, annex, para. 64(b))

C. Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) (decision 18/CMA.1, annex, para. 64(c))

---

D. Time frame(s) and/or periods for implementation (decision 18/CMA.1, annex, para. 64(d))

E. Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases (decision 18/CMA.1, annex, para. 64(e))

F. Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement (decision 18/CMA.1, annex, para. 64(f))

G. Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches) (decision 18/CMA.1, annex, para. 64(g))

**III. Information on ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC (para. 18(c–f))**

A. ITMO metrics (para. 18(c))

B. Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))

1. Description of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))

---

2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))

C. Quantification of the Party's mitigation information in its NDC in t CO<sub>2</sub> eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO<sub>2</sub> eq (para. 18(d))

D. Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))

E. For a first or first updated NDC consisting of policies and measures that is not quantified, information on quantification of the Party's emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))

**IV. Information on each cooperative approach (para. 18(g-i), para. 19)**

*Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g–i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19).*

A. Copy of the authorization by the participating Party (para. 18(g))

B. Description of the cooperative approach (para. 18(g))

---

C. Duration of the cooperative approach (para. 18(g))

D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))

E. Participating Parties involved in the cooperative approach (para. 18(g))

F. Authorized entities (para. 18(g))

G. Description of how the cooperative approach ensures environmental integrity (para. 18(h), to be updated by para. 22(b))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i))

2. 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) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))

3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))

H. Additional description of the cooperative approach (para. 18(i))

1. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))

2. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))

3. Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))

4. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i))

5. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))

6. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))

## Annex IV: Outline for regular information

**Outline of annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraphs 21–22**

### **I. Participation responsibilities (para. 21(a))**

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 21(a), para. 4(a), update to para. 18(a))

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 21(a), para. 4(b), update to para. 18(a))

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 21(a), para. 4(c), update to para. 18(a))

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 21(a), para. 4(d), update to para. 18(a))

E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 21(a), para. 4(e), update to para. 18(a))

F. Information on how the Party ensures participation 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 (para. 21(a), para. 4(f), update to para. 18(a))

### **II. Updates to the information provided by the Party in its initial report as per decision 2/CMA.3, annex, chapter IV.A (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to decision 18/CMA.1, annex, paragraph 64 (para. 21(b), update to para. 18(b))**

### **III. Information on authorizations and information on its authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for other international mitigation purposes, including any changes to earlier authorizations, pursuant to Article 6, paragraph 3 (para. 21(c))**

### **IV. Information on how corresponding adjustments undertaken in the latest reporting period, pursuant to decision 2/CMA.3, annex, chapter III (Corresponding adjustments) ensure that double counting is avoided**

**in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of the Party's NDC, and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods (para. 21(d))**

**V. Information on how the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for other international mitigation purposes will not be further transferred, further cancelled or otherwise used (para. 21(e))**

**VI. Information on each cooperative approach (para. 22(a–k))**

*Note: Chapters A–K below should be repeated for each cooperative approach.*

A. Description of how the cooperative approach contributes to the mitigation of GHGs and the implementation of the NDC (para. 22(a))

B. Description of how the cooperative approach ensures environmental integrity (para. 22(b), update to para. 18(h))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), update to para. 18(h)(i))

2. 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) (para. 22(b)(ii), update to para. 18(h)(ii))

3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), update to para. 18(h)(iii))

C. Where a mitigation outcome is measured and transferred in t CO<sub>2</sub> eq, description of how the 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 (para. 22(c))

D. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, description of how the cooperative approach ensures that the method for converting the non-GHG metric into t CO<sub>2</sub> eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including: (para. 22(d))

1. Description of how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated (para. 22(d)(i))
  2. Description of how the conversion method is appropriate for the specific non-CO<sub>2</sub> eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs (para. 22(d)(ii))
  3. Description of how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity (para. 22(d)(iii))
- E. Description of how the cooperative approach provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans (para. 22(e))
- F. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 22(f), update to para. 18(i)(i))
- G. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, according to which acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 22(g), update to para. 18(i)(ii))
- H. Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 22(h), update to para. 18(i)(iii))
- I. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 22(i), update to para. 18(i)(iv))
- J. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(j), update to para. 18(i)(v))
- K. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(k), update to para. 18(i)(vi))

#### **Annex I on additional information**

#### **Annex II for confidential information**



# Annex V: Outline of the Article 6 technical expert review report on the Initial Report and updated Initial Report

## **Abbreviations and acronyms**

### **I. Introduction and summary**

1. Introduction
2. Process overview
3. Scope of the review
4. Summary
5. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV.A (Initial report)

### **II. Technical review of the information reported**

A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, with decision 2/CMA.3, annex, paragraphs 18–19, and any future relevant decisions by the CMA (annex II, para. 2(a–b))

B. Identification of capacity-building needs and areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (annex II, para. 7)

C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not resolved

### **III. Conclusions and recommendations**

## **Annex**

Documents and information received and used during the review

# Annex VI: Outline of the Article 6 technical expert review report on the regular information annex to the biennial transparency report

## **Abbreviations and acronyms**

### **I. Introduction and summary**

- A. Introduction
- B. Process overview
- C. Scope of the review
- D. Summary
- E. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV.C (Regular information)

### **II. Technical review of the information reported**

- A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, with decision 2/CMA.3, annex, paragraphs 21–23, and any future relevant decisions by the CMA (annex II, para. 2(c–d))
- B. Identification of capacity-building needs and areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (annex II, para. 7)
- C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not resolved

### **III. Conclusions and recommendations**

## **Annex**

Documents and information received and used during the review