

**Methodological issues under the Convention**  
**Revision of the UNFCCC reporting guidelines on annual inventories**  
**for Parties included in Annex I to the Convention**

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**Informal note by the cofacilitators**

*This note does not have any status and does not reflect  
any kind of consensus amongst Parties*

**[ Draft decision -/CP.27**

**Revision of the UNFCCC reporting guidelines on annual inventories for  
Parties included in Annex I to the Convention**

*The Conference of the Parties,*

*Recalling Article 4, paragraph 1, Article 10, paragraph 2, and Article 12, paragraph 1,  
of the Convention,*

*Also recalling decisions 24/CP.19 and 1/CP.24,*

*Further recalling decisions 18/CMA.1 and 5/CMA.3,*

1. **## opt A##** *Decides* that, when reporting their annual greenhouse gas inventories under the Convention for the 2024 submission onward in accordance with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories”, Parties included in Annex I to the Convention [which are not Parties to the Paris Agreement] that are using an approach to reporting emissions and removals from harvested wood products other than the production approach<sup>1</sup> shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach;

**## opt B##** *Decides* that there is no need of any further revision to the reporting tables on harvested wood products.

2. *Requests* the secretariat

**## opt 1##** to make the necessary changes to the CRF Reporter by 1 January 2023 to enable it

**## opt 2##** to enable [an additional option of] [the option in] the CRF Reporter[, to the existing CRF Reporter] by 1 January 2023 [to enable a Party [included in Annex I to the Convention]]

**## opt A##** to generate common reporting format tables using the 100-year time-horizon global warming potential values listed in table 8.A.1 of the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change,<sup>2</sup> excluding the value for fossil methane;

**## opt B##** to generate common reporting format tables using [other];

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<sup>1</sup> As set out in the Intergovernmental Panel on Climate Change 2006 IPCC Guidelines for National Greenhouse Gas Inventories, vol. 4, chap. 12.

<sup>2</sup> IPCC. Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change. Edited by Thomas F. Stocker, Dahe Qin, Gian-Kasper Plattner, and Melinda M.B. Tignor. Cambridge and New York: Cambridge University Press, 2013. <http://www.ipcc.ch/report/ar5/wg1>.

**## opt C##** [no text];

[<<placeholder: standard text on subject to the availability of resources>>]

**## option 1 ##**

1. [Notes that the final version of the tool for the electronic reporting of the common reporting tables referred to in decision 5/CMA.3, paragraph 8, is not expected to be available for use until 30 June 2024 and] *decides* to change the due date for submission of the annual greenhouse gas inventories of Parties included in Annex I to the Convention due in 2024 to [30 September 2024;] [30 September 2024 so that the tool may be used for the reporting;]

2. *Decides* that, if the reporting tool referred to in paragraph 3 above is not available for use in time to allow the submission of the annual greenhouse gas inventories due in 2024 by [30 September 2024], Parties included in Annex I to the Convention may submit those annual greenhouse gas inventories after [30 September 2024], with a delay not exceeding [30 days][–] the delay in the availability of the reporting tool [but no longer than the corresponding delay in the availability of the reporting tool].

**## option 2 ##**

3. **## option 2.A##** *Decides* that Parties included in Annex I to the Convention may submit their annual greenhouse gas inventories due in 2024 once the tool for the electronic reporting of the common reporting tables referred to in decision 5/CMA.3, paragraph 8, is available for use.

**## option 2.B ##** Confirms that in 2024, consistent with paragraph 42 of decision 1/CP.24, for Annex I Parties that are Parties to both the Convention and the Paris Agreement, national inventory reporting under the Paris Agreement will satisfy reporting under the Convention and that only a single annual inventory needs to be submitted by such Parties.

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