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**Least Developed Countries Group**  
**Statement for GST Information Event of the SB Chairs:**  
**SB Chairs' Non-Paper on the GST**  
15 June 2021

1. Bhutan is speaking on behalf of the LDC. Good Morning, Good afternoon and Good Evening to all distinguished delegates and Colleagues. Thank you for the opportunity Chairs. We align ourselves with the statement made by the group of G77 & China.
2. We would also like to take this opportunity to thank the chairs for the non-paper on the GST, which is comprehensive and provides useful information on the way in which the Global Stocktake will be carried out.
3. Let me also emphasize that the Global Stocktake, that will be held in 2023 and every five years thereafter, will be key to taking stock of the overall effect of Parties' NDCs and overall progress made by Parties towards the implementation of their NDCs. This will provide us with a picture of how the Paris Agreement's ambition mechanism is working in the context of ratcheting up ambition to keep the 1.5°C limit within reach.
4. For our group, LDC, we reiterate our earlier submissions on the importance of the GST and its role to take stock of the implementation of the Paris Agreement to assess the collective progress towards achieving the purpose of the Agreement and its long-term goals. It is important for our group that we move forward the GST process in Party-driven process conducted in a transparent manner and with the participation of non-Party stakeholders. The non-paper forms a good basis to start the process of GST, but also considering the views and options from different parties.
5. Following the mandate from Article 14 of the PA and 19/CMA.1, we believe that the GST should have both forward looking and backward looking aspects as put forward by many others. We note that the non paper is not balanced to incorporate the forward looking aspects which will be crucial to inform the process ahead by analyzing the gaps that exist now. The forward looking aspects is important in a context of achieving the goal of the Paris Agreement. This part of forward looking can be informed by scientific reports and, if required, further analysis should be done. We will get back with more details on these aspects in future deliberation.
6. In general, we believe that the GST must follow the mandate from Article 14 of the PA and 19/CMA.1 and cannot go beyond than what was been agreed earlier. We also believe that it will be important to thoroughly check the language to ensure that the guiding questions accurately reflect relevant wording used in para 36 of 19/CMA.1.
7. On this note, we would like to flag one important point with regards to Loss and Damage that we noticed where the consistency in language should be maintained in line with the para 36 of 19/CMA.1. This is particularly in relation to the L&D related guiding questions 15 and 21 on the non-paper, where the words 'efforts to enhance understanding, action and support' in line with para 36(e) of 19/CMA.1 are not included in the guiding questions.

8. Let me also reiterate that the role of non-state actor and their inputs will be important. As we are aware of the reality in terms of situation and constrains of non-Party stakeholders in developing countries, we therefore note your statement on page 9 of your non-paper about the need of some Parties to have technical support is well noted but we believe it should be further detailed out as proposed by G77 & China.
9. Finally, we also note of your indication that this non-paper is a living document and it should be open for comments and suggestions for taking the views and options of different parties. From our group of LDCs, we look forward to contributing in more detail to this process and reserve the right to propose comments and observations for your consideration.
10. Thank you once again for the opportunity