

REVIEW PRACTICE GUIDANCE



Reporting requirements for the 8th National communications of Annex I Parties

**A comparison between
Guidelines for the preparation of NCs by Parties
included in Annex I to the Convention, Part II:
UNFCCC reporting guidelines on NCs (annex to
decision 4/CP.5)
and
Guidelines for the preparation of national
communications by Parties included in Annex I to the
Convention, Part II: UNFCCC reporting guidelines
on national communications (annex to decision
6/CP.25)**

Background paper for the 8th Lead Reviewers Meeting,

24–26 February 2021, Virtual meeting

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Acronyms and abbreviations

Annex I Parties	Parties included in Annex I to the Convention
BRs	biennial reports
BTR	biennial transparency report
COP	Conference of the Parties
CTF	common tabular format
ETF	enhanced transparency framework
FTC	financial, technological and capacity-building (support)
GHG	greenhouse gas
MPG	modalities, procedures and guidelines
NCs	national communications
PaMs	policies and measures
RPG	Review Practice Guidance

I. Background and purpose

A. Background

1. In order to meet their commitments for reporting under the Convention, Annex I Parties are required to prepare national communications (NCs) every four years (Decision 9/CP.16) and biennial reports (BRs) every two years (Decision 2/CP.17).

2. The 7th NCs were prepared following the *Guidelines for the preparation of NCs by Parties included in Annex I to the Convention, Part II: UNFCCC reporting guidelines on NCs* (Decision 4/CP.5) (Hereinafter referred to as previous Annex I reporting guidelines on NCs). The *Guidelines for the preparation of the information required under Article 7, of the Kyoto Protocol, including on reporting of supplementary information under Article 7, paragraph 2 (part II of the annex to decision 15/CMP.1)* provided additional guidance for the Parties included in Annex I to the Convention (Annex I Parties) that are Parties to the Kyoto Protocol on the reporting of supplementary information under Article 7, paragraph 2 of the Kyoto Protocol in the fifth and subsequent NCs.

3. Starting with the 8th national communications, Annex I Parties are required to report their NCs following the *Revision of the UNFCCC reporting guidelines on national communications for Parties included in Annex I to the Convention (Decision 6/CP.25)* (Hereinafter referred to as revised Annex I reporting guidelines on NCs) adopted at COP 25 (2019), which replaced the previous Annex I reporting guidelines on NCs, adopted in 1999. In accordance with the same decision, the due date for submission of the 8th NCs was revised from 1 January 2022 to *as early as the annual greenhouse gas inventory submission for inventory year 2020 is provided to the UNFCCC but no later than 31 December 2022*. The Parties should also take into consideration any changes related to the implementation of the Doha Amendment, including *inter alia*, decisions 2/CMP.7 to 4/CMP.7 and 1/CMP.8 on methodological issues related to the Kyoto Protocol, including those relating to Articles 5, 7 and 8 of the Kyoto Protocol as amended by decisions 3/CMP.11 and 4/CMP.11

4. The reporting in biennial reports (BRs) of Annex I Parties follows the UNFCCC BR guidelines for developed country Parties as contained in the Annex I of Decision 2/CP.17 (hereinafter referred to as Annex I reporting guidelines on BRs), as well as decision 19/CP.18 (updated by decision 9/CP.21) providing the tables contained in the Common tabular format (CTF) to be submitted as part of the BRs. The next and final BRs for Annex I Parties are also due *as early as the annual GHG inventory submission for inventory year 2020 is provided to the UNFCCC but no later than 31 December 2022* (decision 6/CP.25).

5. The revised Annex I reporting guidelines on NCs encompass the experience gained by Annex I Parties in reporting in seven previous rounds of NC as well as in four rounds of BR submissions. The main purpose of the revision of the NC Annex I reporting guidelines was to harmonize the NC and BR reporting requirements on overlapping topics and to update the NC chapters in line with the recent developments on NC-specific topics.

B. Purpose

6. This paper is meant to facilitate a better understanding of the implications of transition to the revised Annex I reporting guidelines on NCs, by providing a clear comparison between the previous and revised Annex I reporting guidelines on NCs and by indicating the relationship of the new NC reporting requirements with the corresponding BRs reporting requirements.

II. Comparison between the previous and revised Annex I reporting guidelines on NCs

7. A detailed textual comparison of the two sets of Annex I reporting guidelines on NCs is presented in sections 2.1 and 2.2 below. The comparison analyzes the differences across the two sets of guidelines distinguishing the cross-cutting sections and those that are specific to the NC reporting from the NC sections also covered under the BR and GHG inventory reporting requirements.

A. Cross-cutting sections and sections specific to the NC reporting

8. A comparison shows that there are limited changes in the cross-cutting sections and those specific to the NC reporting. For the cross-cutting sections, Introduction, Executive summary, National circumstances, and Updating of the guidelines, the changes with respect to the corresponding sections in the previous Annex I reporting guidelines on NCs are mainly editorial in nature. On the other hand, the sections specific to the NCs, Research and systematic observations and Education, training and public awareness, besides minor editorial changes, contain additional reporting elements. Similarly, the chapter, Vulnerability assessment, climate change impacts and adaptation measures has been updated to allow Parties the flexibility to use and reference relevant methodologies and guidance for assessing climate change impacts, vulnerability and adaptation measures, as opposed to the encouragement to use the IPCC Technical Guidelines for Assessing Climate Change Impacts and Adaptations and the United Nations Environment Programme Handbook on Methods for Climate Change Impacts Assessment and Adaptation Strategies in the previous guidelines. The revised Annex I reporting guidelines on NCs also provide a reporting structure for the section, based on the experience gained in submitting NCs. A detailed comparison for the above-mentioned sections is provided in table 1.

Table 1

Comparison of the previous and revised Annex I reporting guidelines on NCs regarding cross-cutting sections and sections specific to the NC reporting

Previous Annex I reporting guidelines on NCs (decision 4/CP.5, annex)	Revised Annex I reporting guidelines on NCs (decision 6/CP.25, annex)	Differences between previous and revised Annex I reporting guidelines on NCs	Additional reporting requirement as compared to the previous Annex I reporting guidelines on NCs
I. Introduction		There is no heading, "Introduction" in decision 6/CP.25.	
B. Structure (para 2-6)		The section has been moved to section XII.	
III. National circumstances relevant to greenhouse gas emissions and removals (para 8-9)	III. National circumstances relevant to greenhouse gas emissions and removals (para 3-4)	Editorial/ reordering of some bullets (economic profile moved before geographical profile).	
VII. Vulnerability assessment, climate change impacts and adaptation measures (para. 49)	VII. Vulnerability assessment, climate change impacts and adaptation measures (para. 46-47)	Update: <ul style="list-style-type: none"> <i>Parties are encouraged to use the Intergovernmental Panel on Climate Change (IPCC) Technical Guidelines for Assessing Climate Change Impacts and Adaptations and the United Nations Environment Programme (UNEP) Handbook on Methods for Climate Change Impacts Assessment and Adaptation Strategies.</i> replaced by <i>Parties are encouraged to use and reference relevant methodologies and guidance for assessing climate change impacts, vulnerability and adaptation measures.</i> (para 46) 	Yes (para 47)- Parties are encouraged to follow a structure of the section proposed in para 47
IX. Research and systematic observations (paras. 57-64)	IX. Research and systematic observations (paras. 60-67)	Editorial Update: <ul style="list-style-type: none"> Revisions of the list of organization listed as examples for international activities (para 61) The reference to the guidance on reporting summary information on global climate observing system activities changed from <i>UNFCCC</i> 	

Previous Annex I reporting guidelines on NCs (decision 4/CP.5, annex)	Revised Annex I reporting guidelines on NCs (decision 6/CP.25, annex)	Differences between previous and revised Annex I reporting guidelines on NCs	Additional reporting requirement as compared to the previous Annex I reporting guidelines on NCs
		<i>reporting guidelines on global climate observing systems (contained herein, see pages 101-108) to revised “UNFCCC reporting guidelines on global climate observing systems” (annex to decision 11/CP.13 and any relevant decisions subsequently adopted by the COP (para 61)</i>	
C. Systematic observation (para 64)	C. Systematic observation (para 67)		Yes (para 67(d)) - bullet (d) added to para 67 - <i>Cryosphere climate observing systems</i>
X. Education, training and public awareness (paras 65-66)	X. Education, training and public awareness (paras 68-69)	Editorial	Yes (para 69(h)) - bullet (h) added to para 69 - <i>Monitoring, review and evaluation of the implementation of Article 6 of the Convention.</i>
-	XII. Structure of the national communication (paras 71-74)	Update: <ul style="list-style-type: none"> • way of submission (only electronic instead of 500 physical copies and electronic) (para 71) • Not mandatory to provide English language translation of submission, where relevant; • Annexes treated as part of NC (para 72) • Mandatory to follow the NC outline in the appendix (could rephrase subsection headings) (para 74) 	
Appendix: Structure of the NC	Appendix: Structure of the NC	Editorial Updates: <ul style="list-style-type: none"> • Reference to tables removed • Section VII Financial resources and transfer of technology, changed to include Financial, technological and capacity-building support 	<ul style="list-style-type: none"> • Yes - national inventory arrangements added as subitem under GHG inventory information

9. The comparison shows that besides minor editorial changes in some sections, the revised Annex I reporting guidelines on NCs include only a few updated reporting elements, which are mainly meant to further streamline reporting (e.g. the encouragement to use the reporting structure for section VII or the requirement to use the updated table of contents provided in the appendix). The above changes do not constitute a significant change in the reporting requirements on cross-cutting elements.

10. Table 1 also presents some changes stemming from revisions to reporting requirements since the adoption of decision 4/CP.5 (e.g. Annex I GHG inventories reporting guidelines and references to BRs) together with changes in language and mode of submission.

B. Chapters common to Annex I NC and BR reporting guidelines

11. This section focuses on the differences between the revised and previous Annex I reporting guidelines on NCs pertaining to the sections on GHG inventory, PaMs, projections, financial, technological and capacity-building support, which overlap with the reporting requirements for BRs and, to a lesser extent, with those for the GHG inventory submitted by Annex I Parties. Most of the changes in the reporting provisions contained in these sections have been made to streamline reporting across NC and BR. Therefore, for these sections, the changes with respect to the previous Annex I reporting guidelines on NCs are also compared with the corresponding reporting requirements under the BR reporting guidelines, so as to clearly identify the commonalities and differences between the two sets of reporting guidelines.

(a) Greenhouse gas inventory information

12. In the GHG inventory chapter of the Annex I reporting guidelines on NCs, the following main changes have been made, essentially to ensure consistency with the reporting requirements for annual inventory submissions and BRs, as also detailed in table 2 below. Because they are closely linked to the BR reporting requirements, these do not impose any new additional reporting obligations as compared to the BR reporting requirements.

(a) The last year of inventory time series was changed to ***latest year reported in the most recent annual inventory submission available*** from *last but one year prior to the year of submission of the national communication* (para 5);

(b) A requirement to report summary information on national inventory arrangements as per Annex I GHG inventory reporting guidelines and changes therein since previous NC/BR was added (para.8).

Table 2

Comparison of the reporting requirements on GHG inventory information contained in the revised and previous Annex I reporting guidelines on NCs in the context of Annex I reporting guidelines on BRs

Previous Annex I reporting guidelines on NCs (decision 4/CP.5, annex)	Revised Annex I reporting guidelines on NCs (decision 6/CP.25, annex)	Differences between previous and revised Annex I reporting guidelines on NCs	Reporting requirement in the reporting guidelines on BRs (decision 2/CP.17, annex)	Additional reporting requirement in comparison to previous NC or BR reporting requirements
Greenhouse gas inventory information (paras. 10–12)	Greenhouse gas inventory information (paras. 5–8)	See below		
A. Summary tables (para 10–11)	A. Summary tables (para 5–6)	<p>Editorial Updates:</p> <ul style="list-style-type: none"> summary inventory information to be prepared as per UNFCCC Annex I inventory reporting guidelines (annex to decision 24/CP.19) instead of previous Annex I inventory reporting guidelines (part I of decision 4/CP.5). The last year of inventory time series changed from <i>last but one year prior to the year of submission of the national communication</i> to <i>latest year reported in the most recent annual inventory submission available</i> (para 5). <p>NEW: Sentence added (para. 6) - <i>Parties may elect to replicate the information reported in the biennial report submitted with the national communication.</i></p>	Yes (para 2)	No
-	C. National inventory arrangements (para 8)	<p>NEW: Para 8 added to align with the corresponding BR reporting requirement: <i>Parties shall provide summary information on their national inventory arrangements in accordance with the</i></p>	Yes (para 3) <i>Annex I Parties shall provide summary information on their national inventory arrangements in accordance with the reporting requirements</i>	No

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		<i><u>reporting requirements related to national inventory arrangements contained in the UNFCCC Annex I inventory reporting guidelines and on any changes to those national inventory arrangements since their previous national communication or biennial report.</u></i>	<i>related to national inventory arrangements contained in the UNFCCC Annex I inventory reporting guidelines, and on the changes to these national inventory arrangements since their last national communication or biennial report.</i>	
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(b) **Policies and measures**

13. In the chapter on policies and measures (PaMs) of the revised Annex I reporting guidelines on NCs, the main changes, as compared to the previous Annex I reporting guidelines on NCs are as follows:

(a) An encouragement to *provide, to the extent possible, detailed information on the assessment of the economic and social consequences of response measures* was added under section A (*Selection of policies and measures to be reported in the national communication*) (para. 13);

(b) NF₃ was added to the list of GHGs by which the reporting on PaMs shall be organized (para. 14);

(c) New reporting elements on mitigation actions were added in section D (*Policies and measure and their effects*) (para 19);

(d) Years for which the estimation of impacts of PaMs should be presented changed to *particular year, ending in either a zero or a five, following the most recent inventory year* from *particular year such as 1995, 2000 and 2005, not for a period of years* (para 20);

(e) Table 1 was revised to ensure consistency with BR CTF table 3.

14. A comparison of these new and revised NC reporting requirements with the corresponding Annex I reporting guidelines on BRs is presented in table 3

Table 3

Comparison of the reporting requirements on policy and measures related information contained in revised and previous Annex I reporting guidelines on NCs in the context of Annex I reporting guidelines on BRs

Previous Annex I reporting guidelines on NCs (decision 4/CP.5, annex)	Revised Annex I reporting guidelines on NCs (decision 6/CP.25, annex)	Differences between previous and revised Annex I reporting guidelines on NCs	Reporting requirement in the reporting guidelines on BRs (decision 2/CP.17, annex)	Additional reporting requirement in comparison to previous NC or BR reporting requirements
Policies and measures (paras. 13–26)	Policies and measures (paras. 9–23)			
A. Selection of policies and measures for the national communication (paras. 13–16)	A. Selection of policies and measures to be reported in the national communication (paras. 9–13)	Editorial; Updates: <ul style="list-style-type: none"> Clarification of the definitions for planned, implemented and adopted PaMs moved from footnote to main text (para 11) Sentence removed: <i>Policies and measures influencing international transport GHG emissions should be reported in the transport sector</i> (deleted here and added to section B). NEW: Sentence added to para 13: <i>Parties are encouraged to provide, to the extent possible, detailed information on the assessment of the economic and social consequences of response measures</i>	Yes (para 8): <i>Each Annex I Party is encouraged to provide, to the extent possible, detailed information on the assessment of the economic and social consequences of response measures.</i>	No
B. Structure of the policies and measures section of the national communication (paras. 17–19)	B. Structure of the policies and measures section of the national communication (paras. 14–16)	Editorial; Updates: <ul style="list-style-type: none"> <i>[...] indicating which GHGs (CO₂, methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃)) are affected by which policies and measures [...] in place of [...] subdivided by greenhouse gas (carbon dioxide, methane, nitrous oxide,</i> 	Yes (NF ₃ is part of CTF tables and para 36)	No

		<p><i>hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride</i> [...] (NF₃ has been added to the list of GHGs)(para 14)</p> <ul style="list-style-type: none"> • Sentence added (para 14): <u><i>Policies and measures influencing GHG emissions from international transport should be reported under the transport sector</i></u> (moved from A). <p>NEW: Reference to BR added (para 15)</p>		
Table 1	Table 1	Update: Revised table reflecting the updated information on PaMs as per para. 19	Yes (Table 1 = CTF table 3)	No
C. Policy making process (paras. 20–21)	C. Policy making process (paras. 17–18)	Editorial Update: Sentence removed: <i>Relevant inter-ministerial decision-making processes or bodies may be noted</i>	NA	No
D. Policies and measure and their effects (paras. 22–25)	D. Policies and measure and their effects (paras. 19–22)	<p>Updates:</p> <ul style="list-style-type: none"> • para 19 updated as follows: <ul style="list-style-type: none"> ○ <u><i>Name of policy or measure</i></u> in place of <i>Name and short description of the policy or measure</i> ○ <u><i>Brief description of the policy or measure</i></u> added as a separate bullet ○ <u><i>Sector(s) affected., Start year of implementation, Estimate of mitigation impact</i></u> added • Year for which the estimation of effects should be presented changed from <i>particular year such as 1995, 2000 and 2005, 1995, 2000 and 2005, not for a period of years</i> to <u><i>particular year, ending in either a zero or a five, following the most recent inventory year</i></u> (para 20) 	Yes (All new elements added under para 19 are part of CTF table 3)	No
E. Policies and measures no longer in place (para. 26)	E. Policies and measures no longer in place (para. 23)	No change	NA	No

15. The comparison of the revised Annex I NC reporting guidelines with the BR reporting guidelines shows that the reporting requirements that are new compared to the previous Annex I reporting guidelines on NCs are exactly the same as the BR reporting requirements. Therefore, no new information on PaMs is required to be reported in the NCs in addition to that already presented in the BRs.

(c) Projections and total effect of policies and measures

16. The main changes in the revised Annex I reporting guidelines on NCs as compared to the previous Annex I reporting guidelines on NCs in the chapter on projections and total effect of policies and measures could be summarized as follows:

(a) A non-mandatory requirement (“may”) to *provide the results of sensitivity analysis for the reported GHG emissions together with a brief explanation of the methodologies and parameters used* was added (para 27);

(b) The starting point for WEM/WAM projections changed to **most recent inventory year** from latest year for which inventory data are available in the national communication (para. 29);

(c) Starting point for the WOM projections changed to **an earlier year** from 1995 or an earlier year such as 1990 or another base year (para 29);

(d) A reference to the most recent annual inventory submission available in relation to presentation of projections relative to unadjusted inventory data was added (para 30);

(e) A non-mandatory (“should”) requirement to use sectoral categories for reporting projections, to the extent possible, consistent with GHG inventories (rather than PaMs) was included (para 31);

(f) NF₃ was added to the list of GHGs for which projections are required to be provided (consistent with inventory and PaMs sections) (para. 32);

(g) Historical emissions and removals should be presented *for 1990 (and another base year, as appropriate), 1995, 2000, 2005, 2010 and subsequent years that end in either a zero or a five up to the most recent inventory year* instead of *for the period 1990 to 2000 or the latest year available* (para 34);

(h) Projections should be starting from *the most recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year (e.g. 2020, 2025, 2030 and 2035)* in place of *for the years 2005, 2010, 2015 and 2020* (para 34);

(i) The total effects of PaMs shall be *presented in the most recent inventory year and in subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year (not cumulative savings)* in place of *in 1995 and 2000, and should also be presented for 2005, 2010, 2015 and 2020 (not cumulative savings)* (para 37).

17. Unlike other chapters, the Annex I reporting guidelines on BRs provide no specific reporting requirements for projections, but refer to the corresponding NC reporting requirements. The revised Annex I reporting guidelines on NCs, including the tabular information requested, have been made fully consistent with the tabular information requested in the reporting guidelines on BRs.

Table 4

Comparison of the reporting requirements on projection-related information contained in revised and previous Annex I reporting guidelines on NCs in the context of Annex I reporting guidelines on BRs

Previous Annex I reporting guidelines on NCs (decision 4/CP.5, annex)	Revised Annex I reporting guidelines on NCs (decision 6/CP.25, annex)	Differences between previous and revised Annex I reporting guidelines on NCs	Reporting requirement in the Annex I reporting guidelines on BRs (decision 2/CP.17, annex)	Additional reporting requirement in comparison with previous NC or BR reporting requirements
Projections (paras. 27–48)	Projections (paras. 24–45)			
A. Purpose (para 27)	A. Purpose (para 24)	No change	NA	No
B. Projections (paras 28–30)	B. Projections (paras 25–27)	Editorial NEW: Sentence added to para 27: <i>Parties may provide the results of a sensitivity analysis for the reported GHG emissions together with a brief explanation of the methodologies and parameters used</i>	NA	Yes, on results of a sensitivity analysis (para 27 – last sentence)
C. Presentation of projections relative to actual data (paras 31-33)	C. Presentation of projections relative to actual data (paras 28-30)	Updates: <ul style="list-style-type: none"> The starting point for WEM/WAM projections changed from <i>latest year for which inventory data are available in the national communication</i> to <i>most recent inventory year</i> (para 29) Starting point for the WOM projections changed from 1995 or an earlier year such as 1990 or another base year to <i>an earlier year</i> (para 29) Sentence deleted: Parties may use 'normalized' data in making their projections. A reference to <i>most recent annual inventory submission available</i> added in the context of presenting projections relative to unadjusted inventory data for the preceding years. (para 30) 	NA (updates are consistent with CTF tables 6 and their footnotes)	No

D. Coverage and presentation (paras. 34–38)	D. Coverage and presentation (paras. 31–35)	<p>Editorial Updates:</p> <ul style="list-style-type: none"> • Sectors for projections should be the same as in the GHG inventory, not the same as in PaMs section (para 31) • NF₃ added to the list of GHG (para 32); • Historical emissions and removals should be presented for <i>1990 (and another base year, as appropriate), 1995, 2000, 2005, 2010 and subsequent years that end in either a zero or a five up to the most recent inventory year</i> instead of <i>for the period 1990 to 2000 or the latest year available</i> (para 34) • Projections should be <i>starting from the most recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year (e.g. 2020, 2025, 2030 and 2035)</i> in place of <i>for the years 2005, 2010, 2015 and 2020</i> (para 34) • Mandatory tabular format for the presentation of the information on historical emissions and removals and projections added (para 34) • Figure showing unadjusted inventory data with WEM projections should be presented <i>for the period from 1990 (or another base year, as appropriate) to the most recent inventory year and for subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year</i> in place of <i>for the period 1990</i> 	NA (updates are consistent with CTF tables 6 and their footnotes)	No
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		<i>(or another base year, as appropriate) to 2020</i> (para 35)		
–	Table 2, 3, 4	NEW: Tables added	Yes (Table 2 = CTF 6(a) Table 3 = CTF 6(b) Table 4 = CTF 6(c) (years references improved and explanatory footnotes added))	No
Figure 1	Figure 1	Editorial Update: The figure is updated to cover not one gas but the aggregate emissions	NA	No
E. Assessment of aggregate effect of policies and measures (para. 39–41)	E. Assessment of aggregate effect of policies and measures (para. 36–38)	Editorial Update: <ul style="list-style-type: none"> The total effects of PaMs shall be presented <i>in the most recent inventory year and in subsequent years that end in either a zero or a five, extending at least 15 years from the most recent inventory year (not cumulative savings)</i> in place of <i>in 1995 and 2000, and should also be presented for 2005, 2010, 2015 and 2020 (not cumulative savings)</i> (para 37) 	NA (update consistent with CTF tables 6)	No
F. Methodology (paras 42–48)	F. Methodology (paras 39–45)	Editorial Update: <ul style="list-style-type: none"> Parties shall provide information in factors and activities for each sector to provide the reader with an understanding of emission trends from <i>1990 to at least 15 years from the most recent inventory year, Parties shall present</i> in place of <i>in the years 1990 to 2020</i>. (para 45) 	NA (update consistent with CTF table 5)	No
Table 2	Table 5	Update: Revised table	Table 5 = CTF table 5 (with years improved and explanatory footnotes added)	No

18. As the comparison presented above shows, the only new reporting requirement relating to projections in the revised Annex I reporting guidelines on NCs is for Annex I Parties to include a brief explanation of the methodologies and parameters used in their sensitivity analysis, which is implicitly needed for any information reported in the NCs/BRs for the sake of transparency.

(d) Finance, technological and capacity-building support

19. The section on finance, technological and capacity-building support (FTC) in the revised Annex I reporting guidelines on NCs has seen the biggest number of revisions as compared to the previous reporting guidelines. These changes are essentially aimed to align the NCs and BRs reporting provisions. Although the text has undergone significant revisions, most of the basic concepts from the previous reporting guidelines have been retained. The changes include additional reporting provisions and revision of existing tables as well as addition of new tables. The main changes could be summarised as follows:

(a) Revised text on finance (paras. 52–54) and technology transfer (paras. 57–58);

(b) New requirements to report on: tracking of flows (para. 49); methodology for tracking support (para. 50), effectively addressing non-Annex I Parties' needs (para. 51); private investment and types of instrument (para. 55–56), capacity building (para. 59); and new summary information elements relating to financial support required to be reported in textual and tabular format (paras. 52–53);

(c) Revised tables on provision of finance and technology transfer support;

(d) New table 11 on provision of capacity building support.

20. The comparison of these new and revised elements with the BR guidelines is shown in table 5.

Table 5

Comparison of the reporting requirements on information on financial, technological and capacity-building support as contained in revised and previous Annex I reporting guidelines on NCs

Previous Annex I reporting guidelines on NCs (decision 4/CP.5, annex)	Revised Annex I reporting guidelines on NCs (decision 6/CP.25, annex)	Differences between previous and revised Annex I reporting guidelines on NCs	Reporting requirement in the Annex I reporting guidelines on BRs (decision 2/CP.17, annex)	Additional reporting requirement
Financial resources and transfer of technology (paras 50–56)	Financial, technological and capacity-building support (paras 48–59)	New: paras 48–50	Yes (paras. 13-15)	No
(para. 50–53)	A. Finance (paras 51–56)	<p>Update:</p> <ul style="list-style-type: none"> Sentence deleted: <i>In accordance with Article 12.3, Annex II Parties shall provide details of measures taken to give effect to their commitments under Article 4.3, 4.4, and 4.5, as follows (para 51).</i> The concepts in the old paras are kept in paras 52(e), 53(f) and 54. <p>NEW:</p> <ul style="list-style-type: none"> years specified (<i>for the previous two calendar or financial years</i>) (para 52, 53); allocation channels specified (para 52); summary information to be provided specified (para 53, 56 in line with table 6); instruments and private financial flows discussed (para 55). 	Yes (paras 16-20)	No
Tables 3, 4, 5	Table 6, 7, 8	Update: Revised tables	Yes (Table 6 = CTF table 7 Table 7 = CTF table 7(a) Table 8 = CTF table 7(b) (including doc box))	No
(paras 54-56)	B. Technology development and transfer (paras 57-58)	Update: The concepts of old paras 54-56 for reporting on support of the development and enhancement of endogenous capacities and	Yes (para 21-22; However, para 21 states: <i>Parties may also provide information on success and</i>	Yes (para 57: Shall requirement for reporting on success and failure stories)

		technologies of non-Annex I Parties and success and failure stories are kept in new paras 57 and 58. NEW: <ul style="list-style-type: none"> Clarifying that reporting should be on technology transfer activities implemented or planned since previous NC or BR. Para 58 specifies the information to be provided in line with the newly added table 10 	<i>failure stories, while mandatory under NC)</i>	
Table 6	Table 9, 10	Update: table 6 becomes table 9 NEW: table 10 added	Yes (Table 9 = Table 6 (same as in the old guidelines) Table 10 = CTF table 8)	
–	C. Capacity building (para 59)	NEW: section added (previously CB is considered part of the “soft” technologies)	Yes (para 23)	No
	Tables 11	NEW: table added - Provision of capacity-building support	Yes (Table 11 = CTF table 9)	No

21. As the comparison of the revised Annex I reporting guidelines on NCs with the Annex I BR reporting guidelines on BRs shows, the only “new” requirement in the FTC section of the former relates to making the non-mandatory requirement to report on success and failure stories relating to technology transfer mandatory (where feasible). The rest of the requirements are already part of the BR reporting.

22. A comparison with the revised Annex I reporting guidelines on NCs and with the reporting guidelines on BRs shows that there are almost no new reporting requirements in the revised Annex I reporting guidelines on NCs regarding the information that is required to be reported both in the NCs and BRs. In addition, regarding the information that is not reported in the BRs, there are minimal changes provided in the revised Annex I reporting guidelines as compared to previous Annex I reporting guidelines on NCs. The new reporting elements that are not contained in either set of guidelines could be summarized as follows:

(a) Vulnerability assessment, climate change impact and adaptation measures – suggested structure for reporting (para. 47);

(b) FTC chapter –changing the non-mandatory requirement to report on success and failure stories to a mandatory one (para. 57);

(c) Systematic observation - inclusion of *Cryosphere climate observing systems* as a reporting element (para 67, bullet (d));

(d) Education, training and public awareness - inclusion of *Monitoring, review and evaluation of the implementation of Article 6 of the Convention* as a reporting element (para 69, bullet (h)).

23. The comparison presented above demonstrates that the revisions to the Annex I reporting guidelines on NCs do not impose any significant extra reporting obligations on the Parties, but are instead focused on facilitating reporting by aligning and streamlining the NCs and BRs reporting requirements. The commonalities in the requirements would allow, for example, a master document with the shared requirements to be maintained, to which the NCs information could be added when the NCs are due.

C. Implications of the implementation of the revised Annex I reporting guidelines for reviews of 8th NCs

24. The changes in reporting requirements pursuant to the revised Annex I reporting guidelines on NCs will have implications for the reviews of 8th NCs in terms of both substance as well as the tools and templates used for the review process including review report template, checklist and RPG, which will need to be updated to ensure consistency with the revised Annex I reporting guidelines on NCs.

III. NC reporting requirements in the context of the reporting under the ETF

25. The reporting requirements under the modalities, procedures and guidelines (MPGs) of the ETF under the Paris Agreement are set out in decision 18/CMA.1 and require submission of a biennial transparency report (BTR). The reporting elements for the BTR are mostly the same as those for the BR. The MPGs will supersede the reporting of BR for Parties to the Paris Agreement (decision 1/CP.24, para 39), but will not replace the NC reporting guidelines for Annex I Parties under the Convention. Starting from the date that BTRs are first due, Parties to the Paris Agreement may continue to report a separate NC every 4 years or in line with para 43 of decision 1/CP.24:

(a) *Parties may submit their national communication and biennial transparency report as a single report in accordance with the modalities, procedures and guidelines included in the annex to decision 18/CMA.1 for information also covered by the national communication reporting guidelines contained in, as applicable, decisions 4/CP.5 and 17/CP.8;*

(b) *In addition, Parties shall include in the report [in line with decisions 6/CP.25]:*

(i) *Supplemental chapters on research and systematic observation and on education, training and public awareness, in accordance with the guidelines contained in, as applicable;*

(ii) *For those Parties that have not reported under chapter IV of the annex to decision 18/CMA.1, an additional chapter on adaptation, in accordance with the relevant guidelines, as applicable;*

(c) *For those Parties whose national communications are subject to review under decision 13/CP.20, the review shall be conducted in accordance with the relevant guidelines contained in chapter VII of the annex to decision 18/CMA.1, and shall also include a review of the information submitted under paragraph 43(b) above, in accordance with relevant guidance in decision 13/CP.20, as applicable.*

26. According to 18/CMA. 1, para. 3, the first BTR must be submitted by all Parties no later than 31 December 2024. For Annex I Parties, the 9th NC, due in 2026, is expected to be the first one submitted with the MPGs in effect.