

DRAFT TEXT

on

SBSTA 59 agenda item 13(a)

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3

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**Draft decision -/CMA.5**

**Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement**

*The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,*

*Recalling* decision 2/CMA.3 and its annex,

*Also recalling* decision 6/CMA.4 and its annexes,

**I. [Scope and definition of a cooperative approach]**

1. *Decides* that a cooperative approach, as referred to in Article 6, paragraph 2, of the Paris Agreement<sup>1</sup>, is [[a framework] [an agreement] [a set of [mutually agreed] standards and procedures] that govern[s]]:

(a) The voluntary participation of [a Party and/or] Parties in a cooperative approach in respect of a [mutually agreed scope of activities and the international transfer of mitigation outcomes between the participating Parties that is consistent with the relevant CMA decisions relating to Article 6, paragraph 2;

(b) The relationship of the cooperative approach with any underlying mechanism(s), [framework(s), ]standard(s) or approach(es) [established under decisions of the CMA];

2. *Also decides* that the participating Parties of a cooperative approach shall be identified as either:

(a) Parties that voluntarily decide to cooperate in the implementation of their NDCs through the transfer and use of ITMOs;

(b) A first transferring Party/entity or Parties/entities that decide(s) to voluntarily cooperate in respect of other international mitigation purposes or other purposes through the transfer and use of ITMOs;

3. *Also notes* that other modalities of voluntary cooperation for cooperative approaches, as referred to in Article 6, paragraph 2, of the Paris Agreement, may arise and further guidance may be required to address specific procedural aspects related to authorization, accounting, tracking, reporting and review processes;]

**II. Process for managing common nomenclatures**

4. [Notes that the secretariat, as the administrator of the centralized accounting and reporting platform (CARP), is responsible for managing common nomenclatures pursuant to decision 6/CMA.4, annex I, paragraph 28;]

5. [Requests the secretariat to establish common nomenclatures for all specific information attributes pertaining to cooperative approaches for which there is an international

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<sup>1</sup> “Article” refers to an Article of the Paris Agreement, unless otherwise specified.

standard or established practice under the UNFCCC process, taking into account existing decisions of the CMA; ]

6. *Also requests* the secretariat to establish common nomenclatures for the following specific information attributes pertaining to the agreed electronic format:

- (a) Cooperative approaches;
- (b) Sectors;
- (c) [Activity types;]
- (d) [Subaction types, related to, *inter alia*, OMGE and SOP;]
- (e) [Mitigation types;]
- (f) Metrics (GHG and non-GHG);
- (g) Units of measurement;
- (h) [Authorized entities;]
- (i) [Unique identifier of the ITMO];

7. *Notes* that the secretariat will assign a unique identifier to each cooperative approach sequentially in order of submission to the CARP using the naming convention “CA{NNNN}”;

8. [*Also notes* that the secretariat will assign the identifier “CA0001” to the mechanism established by Article 6, paragraph 4, of the Paris Agreement;]

9. [*Requests* the secretariat to establish an initial list of sectors in accordance with the *IPCC Guidelines for National Greenhouse Gas Inventories* for all cooperative approaches;]

10. [*Also requests* the secretariat to establish an initial list of activity types for all cooperative approaches based on [those defined as categories in the *IPCC Guidelines for National Greenhouse Gas Inventories* and adopted by the CMA;][those defined as methodologies under the [mechanism established by Article 6, paragraph 4, of the Paris Agreement][the clean development mechanism];][those defined as categories in the *IPCC Guidelines for National Greenhouse Gas Inventories* and adopted by the CMA, with the possibility for Parties participating in a cooperative approach to include a second definition based on the specific needs and requirements of the cooperative approach, previous inclusion of the activity type in the CARP through the process referred to in paragraph 15 below;]

11. [Requests the SBSTA to undertake further work on the common nomenclatures of the activity types with a view to making a recommendation to the CMA at its sixth session (November 2024) and *also requests* the secretariat to establish an initial list of mitigation types, including the specific categories of emission reductions, removals [permanent removals][avoidance][, considering Party inputs];]

12. *Decides* that participating Parties may request the inclusion of new sectors, [activity types and mitigation types], as needed, following the process referred to in paragraph 15 below;

13. [*Decides* that authorized and using entities will obtain a unique identifier after having been registered in the CARP during the registration process. The participating Party registering an entity shall specify, at a minimum:

- (a) The country in which the entity’s headquarters are located;
- (b) The official name of the entity;
- (c) The government-issued identifier of the entity;]

14. [*Decides* to include the following additional information in the unique identifier for the ITMO, for information purposes only, using user-friendly codes identified as part of the common nomenclatures:

- (a) [Whether or not the mitigation outcome is subject to a reversal risk and in the case, its risk category;]

(b) *{Further elaboration for other possible informative fields is required};*

15. *Requests* the secretariat, as the administrator of the CARP, to implement the following process for requesting the establishment of and changes to common nomenclatures, pursuant to decision 6/CMA.4, annex I, paragraph 29:

(a) At the request of a Party participating in a cooperative approach, on behalf of all Parties participating in the cooperative approach, regarding the establishment of a new common nomenclature or the extension of a common nomenclature, the secretariat shall:

(i) Asses whether the proposed new common nomenclature or the extension of a common nomenclature is compatible, not inconsistent or not a duplication of an existing common nomenclature or an extension of a common nomenclature in accordance with decision 6/CMA.4, annex I, paragraph 31;

(ii) Subsequently establish the proposed new common nomenclature or extend the existing common nomenclature in the CARP;

(b) The secretariat may initiate the process for requesting the establishment of a new common nomenclature or the extension of a common nomenclature if needed;

16. *[Invites* participating Parties to submit the details of a cooperative approach for registration in the CARP as soon as practicable following the establishment of the cooperative approach, at the latest prior to the submission of the first initial report by a participating Party in that cooperative approach, with a view to ensuring consistency in the submission of initial reports and the assignment of the unique identifier of the cooperative approach;]

### III. Authorization

17. *Notes* that authorization can be done for all elements covered in decision 2/CMA.3 through a single process dependant on various national arrangements;

#### A. Authorization of cooperative approaches

18. *Recalls* decision 2/CMA.3, annex, paragraph 19;

19. *[Decides* that authorization of a cooperative approach needs to be granted before participating Parties submit the initial or updated initial report in which the information on that cooperative approach is provided;]*[Decides* that participating Parties shall provide the authorization of a cooperative approach prior to or in conjunction with the authorization of specific ITMOs;]

20. *[Acknowledges* that determination of the architecture of NDCs and LT-LEDS in line with the Paris Agreement and provision of support for cooperation to increase mitigation action is a national prerogative and that the process and content of authorization shall be fit for purpose and flexible so as to accommodate various modes of cooperation under Article 6 of the Paris Agreement;]

21. *[Decides* that a participating Party in a cooperative approach *[shall][may][are encouraged to]* submit the copy of authorization in a standardized form, which should:

(a) Contain, at a minimum, the following details:

(i) Unique identifier of the cooperative approach, as obtained from the CARP, where available;

(ii) Name and parameters of the cooperative approach;

(iii) Participating Parties;

(iv) Registries involved in tracking ITMOs from the cooperative approach;

(b) *[Also contain, inter alia,* the following details to be included, at the discretion of the Party, as appropriate to the cooperative approach:

- (i) Activity types;
- (ii) Metrics;
- (iii) Units of measurement;
- (iv) Types of authorization that may be given;
- (v) Sectors;
- (vi) Account types used in tracking ITMOs according to the respective common nomenclature;
- (vii) Actions or transaction types;
- (viii) Contribution of resources for adaptation;
- (ix) Contribution to deliver overall mitigation in global emissions;
- (x) Date of authorization;
- (xi) Duration of authorization;
- (xii) Whether the authorization can be changed (or revoked) and, if so, under which conditions;
- (xiii) Authorizing Party<sup>2</sup>, including details of the Party authority providing the authorization;
- (xiv) Arrangements for authorizing entities, as applicable;
- (xv) Authorized entities, as applicable;
- (xvi) Definition of first transfer by the authorizing Party for the cooperative approach (in accordance with decision 2/CMA.3, annex, para. 2(b));
- (xvii) Description of the cooperative approach, to include:
  - a. Its duration;
  - b. Whether the cooperative approach entails the linking of cap-and-trade schemes, baseline crediting approaches or other types of cooperative approach;
  - c. How the approach contributes to implementation of the NDC and the LT-LEDS (if any) and to the achievement of the long-term goals of the Paris Agreement;
  - d. How the cooperative approach minimizes the risk of non-permanence and ensures that reversals are addressed in full;
  - e. How the cooperative approach addresses reversal risks in full, if it involves mitigation outcomes that are subject to reversal risks;
  - f. Methodologies and baselines, including their alignment with methodologies under the Article 6, paragraph 4, mechanism;
  - g. The procedures and standards applied in the implementation of the cooperative approach;
  - h. The greenhouse gases;]

22. *Requests* the secretariat, as the administrator of the CARP, to develop and publish a standardized and user-friendly cooperative approach authorization form for a participating Party to submit the information referred to in paragraph;

## **B. Authorization of internationally transferred mitigation outcomes**

23. [*Recalls* decision 2/CMA.3, annex, paragraph 18(a) and 6/CMA.4, annex V, I.C]

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<sup>2</sup> An authorizing Party is the Party for which the mitigation outcome is achieved and that is providing authorization of use.

24. *Decides* that a copy of the initial [letter of ] authorization of ITMOs, as well as any subsequent versions pertaining to changes thereto, shall be entered into the registry of the authorizing Party and delivered to all registries that track ITMOs under the same cooperative approach and that the delivery shall be organized in a way that the delivery is completed no later than the authorization, [or ] a change thereof, becomes applicable for any subsequent action involving the ITMO;
25. *Clarifies* that the first transferring Party<sup>3</sup> effects the authorization of ITMOs through the recording of the authorization in respect of those ITMOs in its registry and that any such authorization shall be reported in the agreed electronic format;
26. *Also clarifies* that the action of authorization in respect of ITMOs may be recorded in the first transferring Party's registry [at any time][[prior to][[after the] achievement of the mitigation outcomes being authorized][prior to or at the time of use by the first transferring Party or the recording of the first transfer in the registry of the first transferring Party][after the participating Party has provided its assessment of the achievement of its NDC in accordance with decision 18/CMA.1, annex, paragraph 70][prior to the use or their transfer to another Party or to an authorized entity];
27. [*Decides* that only mitigation outcomes achieved and subsequently uniquely identified may be authorized;][*Decides* that Parties may specify a set of conditions under which achieved and future mitigation outcomes can be authorized once uniquely identified, that the authorization describing the conditions may take the form of a uniquely identified document recorded in the registry of the authorizing Party, and that the applicability of a specific authorization to specific ITMOs being generated in the registry shall be specified for each ITMO, as well as that all such ITMOs shall refer to one authorization identifier];
28. *Decides* that the authorization of ITMOs shall have a unique identifier comprising, at a minimum, the elements listed in decision 6/CMA.4, annex I, paragraph 5, and the list of authorized uses of the ITMOs;
29. [*Decides* that the minimum information needed for the authorization of an ITMO is:
- (a) Authorizing Party, including details of the Party authority providing the authorization;
  - (b) Mitigation activity;
  - (c) Date of authorization;
  - (d) The information that needs to be tracked by registries and included in the Article 6 database, namely:
    - (i) Sectors in which the mitigation outcomes are generated;
    - (ii) Purpose of the authorization, namely:
      - a. Use towards NDCs;
      - b. Use towards OIMP;
      - c. Use towards NDCs and/or OIMP;
    - (iii) Global warming potential applied, as applicable;
    - (iv) Amount of ITMOs authorized;
    - (v) Whether or not the ITMOs are subject to reversal risks;
    - (vi) The conditions under which ITMO authorization was provided;
    - (vii) Whether the ITMO authorization could be changed [(or revoked)] prior to the transfer of the ITMOs to another Party or to an authorized entity, if certain conditions are not fulfilled;

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<sup>3</sup> The first transferring Party/authorizing Party is the Host Party for which the mitigation outcome is achieved.

(viii) A reference to the serial numbers of the underlying units in the case of baseline crediting approaches and the use of underlying unit registries;

(ix) A reference to the approval of the Article 6, paragraph 4, mitigation activity in the case of Article 6, paragraph 4, emission reductions;]

30. [Requests the secretariat, in cooperation with RSAs through the voluntary forum of Article 6 registry system administrators and technical experts of participating Parties (the forum), to develop the standardized data structure for ITMO authorizations, implement this structure in the international registry and include the specification of the data structure in the standards and recommended practices for recording of data and information related to internationally transferred mitigation outcomes referred to in decision 6/CMA.4, paragraph 32, for use by registries that connect to the international registry;]

### C. [Authorization of entities

31. [Decides that the authorization of the entities of a cooperative approach should be granted before the participating Party submits the initial or updated initial report in which the information on that cooperative approach is provided and that Parties shall authorize entities prior to any transfer of ITMOs to those entities;]

32. Decides that a participating Party shall [[regularly update the list of authorized entities and provide it to the secretariat [through a dedicated section in the CARP]]][for its publication]]][make publicly available a list of authorized entities;]

33. Decides that the authorization of entities shall be in the context of a cooperative approach;]

### D. Change of authorization

34. [Decides that any changes to an authorization of a cooperative approach should not apply to or affect ITMOs that have already been transferred to another Party [or to an authorized entity];]

35. [Decides that the authorizing Party may change its authorization of an ITMO when the ITMO remains within the holding of the authorizing Party [and][or] the ITMO has not been first transferred, cancelled or used for any purpose;][Decides that the first transferring Party may change the authorization of an ITMO at any time in accordance with the arrangements agreed for a cooperative approach by participating Parties;]

36. [Clarifies that participating Parties in a cooperative approach may agree on further limitations under which the authorization of ITMOs from this cooperative approach may be revised;]

37. Decides that any change to the authorization of ITMOs shall be made by the first transferring Party through a new version of the authorization for a particular ITMO in its registry and that all versions of the authorization shall be reported in the agreed electronic format in which the authorization is reported to the Article 6 database;

38. [Decides that Parties should not change the authorized use of ITMOs that have already been transferred to another Party or to an authorized entity[, barring extreme circumstances such as the violation of the terms agreed by participating Parties in a cooperative approach or failure of the safeguards set forth in decision 2/CMA.3, annex, paragraph 17;]][Decides that the first transferring Party may change the authorization of ITMOs at any time[, except in cases in which the ITMOs have already been reported as used towards the achievement of an NDC or cancelled for any purpose];]

39. [Decides that once an ITMO has been authorized, its authorization cannot be revoked;]

#### IV. Application of first transfer

40. [Recalls that ITMOs are authorized for use towards NDCs pursuant to Article 6, paragraphs 2–3, of the Paris Agreement but may additionally be authorized for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 1(f);
41. Decides that, to avoid double counting pursuant to decision 1/CP.21, paragraph 36, an ITMO must have been first transferred prior to being used towards achievement of an NDC or used for other international mitigation purposes, or at the same time as use where use or cancellation is the definition of first transfer for other international mitigation purposes pursuant to decision 2/CMA.3, annex, paragraph 2(b);]
42. [Clarifies][Decides] that the first transfer of an ITMO shall be the earlier point in time between the first international transfer of the mitigation outcome pursuant to decision 2/CMA.3, annex, paragraph 2(a), and the first transfer of an ITMO as specified by the first transferring Party pursuant to decision 2/CMA.3, annex, paragraph 2(b);
43. Also [clarifies][decides] that the first international transfer of a mitigation outcome is effected through the recording of the action of first transfer by the first transferring Party in its agreed electronic format and the action of acquisition by another participating Party in its agreed electronic format;
44. Further[clarifies][decides] that a first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), applies to an ITMO that has not been internationally transferred;
45. [Recalls that the definitions of first transfer in decision 2/CMA.3, annex, paragraph 2, may be applied at the discretion of the participating Parties in a cooperative approach, and that such Parties shall include the information on the relevant trigger for the first transfer in the copy of the authorization of the cooperative approach, submitted with the initial report or updated initial report;]
46. [Decides that definitions of first transfer shall be applied [consistently by all participating Parties in that cooperative approach;][consistently by a participating Party for all cooperative approaches in which it participates;][ consistently by a participating Party within a cooperative approach but at its discretion between cooperative approaches in which it participates;]]
47. Also decides that, if an ITMO is only authorized for OIMP, and the first transferring Parties identifies first transfer as cancellation or use, as pursuant to decision 2/CMA.3, annex, paragraph 2(b), then, if the ITMO has been transferred to another, that Party shall notify the first transferring Party when the ITMO has been cancelled or used towards OIMP;]
48. [Further decides [that the transfer of an ITMO from a participating Party to the Adaptation Fund shall be a first transfer, except where that ITMO has already been first transferred through a previous action;][ that participating Parties may specify the first transfer related to national adaptation actions or to the Adaptation Fund, at the discretion of the participating Parties;]][ that, if an ITMO is changed for any reason, and if the definition of first transfer selected by the first transferring Party pursuant to decision 2/CMA.3, annex, paragraph 2(b), is that the ITMO has been accordingly accounted for in the participating Party registry, that participating Party shall notify tother participating Parties that the ITMO has been cancelled;]

#### V. Agreed electronic format *{see annex I for tables}*

49. [Adopts the tables contained in annex I as the AEF referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information);
50. [Takes note of the new draft version of the AEF referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information), as contained in annex I, and requests the secretariat to develop a new version, in consultation with RSAs through the voluntary forum of Article 6 registry system administrators and technical experts of participating Parties, to be considered for adoption by CMA in its sixth session (2024);]

51. *Encourage* Parties to submit the annual information referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information), using the new draft version of the AEF as contained in annex I;]
52. [*Takes note* of the two versions of the agreed electronic format provided in the technical paper, which has no formal status, on matters relating to the guidance on cooperative approaches referred to in Article 6, paragraph 2<sup>4</sup>, and *recognizes* the need for capacity-building and additional testing by Parties before a revised version of the agreed electronic format can be formally adopted;]
53. [*Decides* that the [adopted][noted] version of the AEF contained in annex II will be applicable to ITMOs in[ GHG metrics only;][ both GHG and non-GHG metrics;]]
54. [*Requests* the secretariat, as the administrator of the Article 6 database, to continuously review the AEF, in consultation with RSAs through the voluntary forum of Article 6 registry system administrators and technical experts of participating Parties, [and recommend][to commence the amendments, as required, on the basis of experience and lessons learned for consideration and adoption by the CMA;][ as part of the review of the guidance on cooperative approaches referred to in Article 6, paragraph 2, at CMA 10 (2028) and to complete the review by no later than at CMA 12 (2030);]
55. [*Agrees* that the following actions and sub-actions shall be reported in the AEF:
- (a) Acquisition:
    - (i) [Acquisition: Acquisition from another Party;]
    - (ii) [Acquisition from the Adaptation Fund: Acquisition from the Adaptation Fund;]
  - (b) Authorization:
    - (i) [Authorization: Assignment of authorization to a mitigation outcome pursuant to decision 2/CMA.3, annex, paragraph 1(d) and (f);]
    - (ii) [Change to authorization: Change to the authorization of an ITMO[, only applicable to ITMOs that have not yet been transferred];]
  - (c) Transfer:
    - (i) [Transfer to another Party: Transfer to another Party[, only applicable to ITMOs that have not yet been transferred through a previous transaction];]
    - (ii) [Voluntary contribution for adaptation: Voluntary contribution of resources for adaptation pursuant to decision 2/CMA.3, annex, paragraph 37[, only applicable to ITMOs that have not yet been transferred through a previous transaction];]
  - (d) Use[ or cancellation]:
    - (i) [Use towards NDC: Use of an ITMO towards NDC targets pursuant to decision 2/CMA.3, annex, paragraph 7;]
    - (ii) [Retirement for use towards NDC (Article 6.4): Retirement of A6.4ERs for use towards NDC targets in accordance with decision 7/CMA.4, annex I, paragraph 44;]
    - (iii) [Use towards other purposes: Use of ITMOs towards other purposes as per decision 2/CMA.3, annex, paragraph 1(f)[,only applicable where the use of the ITMO towards OP / IMP does not constitute a first transfer];]
    - (iv) [Use towards IMP: Use of ITMOs for international mitigation purposes as per decision 2/CMA.3, annex, paragraph 1(f) [,only applicable where the use of the ITMO towards OP / IMP does not constitute a first transfer];]
  - (e) [Cancellation:]

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<sup>4</sup> [https://unfccc.int/sites/default/files/resource/Art6.2\\_TP\\_SB59\\_0.pdf](https://unfccc.int/sites/default/files/resource/Art6.2_TP_SB59_0.pdf).



- (i) [Cancellation towards other purposes: Cancellation of ITMOs authorized for other purposes as per decision 2/CMA.3, annex, paragraph 1(f)[, only applicable to ITMOs that have already been first transferred through a previous transaction];
- (ii) [Voluntary cancellation to deliver OMGE: Voluntary cancellation of ITMOs to deliver OMGE pursuant to decision 2/CMA.3, annex, paragraph 39[, only applicable to ITMOs that have already been first transferred through a previous transaction];
- (iii) [Administrative cancellation: [Cancellation of ITMOs needed for administrative reasons][Administrative cancellation of ITMOs that have already been first transferred through a previous transaction, only applicable to ITMOs that have already been first transferred through a previous transaction];
- (iv) [Administrative cancellation of ITMOs that has not yet been transferred;]
- (v) [Other cancellation purposes: Cancellation of ITMOs for purposes not included in the preceding sub-actions in paragraph 49(e)(i–iii) above[, only applicable to ITMOs that have already been first transferred through a previous transaction];]
- (f) First transfer:
  - (i) [First transfer to another Party: First transfer to another Party as per decision 2/CMA.3, annex, paragraph 2(a);]
  - (ii) [First transfer for OIMP / issuance: Issuance that is a first transfer of ITMOs[ authorized for OIMP as per decision 2/CMA.3, annex, paragraph 2(b)[, only applicable where the first transferring Party has defined issuance as the first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), and where the ITMOs have not yet been first transferred through a previous transaction];]
  - (iii) [First transfer for OIMP / authorization: Authorization [for OIMP that is a first transfer of ITMOs as per decision 2/CMA.3, annex, paragraph 2(b)][ of ITMOs for OIMP, only applicable where the first transferring Party has defined authorization as the first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), and where the ITMOs have not yet been first transferred through a previous transaction];]
  - (iv) [First transfer for OIMP / use towards IMP: Use of ITMOs for international mitigation purposes[ authorized for OIMP that is a first transfer as per decision 2/CMA.3, annex, paragraph 2(b)][ , only applicable where the first transferring Party has defined cancellation or use as the first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), and where the ITMOs have not yet been first transferred through a previous transaction];]
  - (v) [First transfer for OIMP / use towards other purposes: Use of ITMOs for other purposes[ authorized for OIMP that is a first transfer as per decision 2/CMA.3, annex, paragraph 2(b)[, only applicable where the first transferring Party has defined authorization as the first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), and where the ITMOs have not yet been first transferred through a previous transaction];]
  - (vi) [First transfer for OIMP / cancellation towards other purposes: Cancellation of ITMOs for other purposes[ authorized for OIMP that is a first transfer as per decision 2/CMA.3, annex, paragraph 2(b)[ , only applicable where the first transferring Party has defined authorization as the first transfer pursuant to decision 2/CMA.3, annex, paragraph 2(b), and where the ITMOs have not yet been first transferred through a previous transaction];]
  - (vii) [Mandatory transfer to the Adaptation Fund (Article 6.4): Mandatory transfer of authorized A6.4ERs to the Adaptation Fund pursuant to decision 3/CMA.2, paragraph 58, and decision 7/CMA.4, annex I, paragraph 39;]
  - (viii) [Voluntary contribution for adaptation: Voluntary contribution of resources for adaptation pursuant to decision 2/CMA.3, annex, paragraph 37,[ only applicable to ITMOs that have not yet been transferred from the first transferring Party to another

Party[ only applicable to ITMOs that have not yet been first transferred through a previous transaction];]

(ix) [Mandatory cancellation to deliver OMGE (Article 6.4): Mandatory cancellation of authorized A6.4ERs to deliver OMGE pursuant to decision 3/CMA.3, annex, paragraphs 59 and 69, and decision 2/CMA.3, annex, paragraph 40;]

(x) [Voluntary cancellation to deliver OMGE: Voluntary cancellation of ITMOs to deliver OMGE pursuant to decision 2/CMA.3, annex, paragraph 40,[ applicable to ITMOs that have not yet been first transferred [ only applicable to ITMOs that have not yet been first transferred through a previous transaction];]

56. [Decides that participating Parties shall submit, in a table as an annex to their annual information report, information on their first transfer to the Adaptation Fund for cancellation towards OMGE, pursuant to decision 3/CMA.3, annex, paragraphs 58, 59 and 69, as well as information on any additional voluntary contributions to the Adaptation Fund pursuant to decision 2/CMA.3, annex, chapter VII, and that the table shall][ should identify which cooperative approach contributes to SOP and OMGE; ]]

## **VI. Tables for submitting annual information as part of the regular information {see annex II for tables}**

57. [Adopts the tables contained in annex II for reporting the information set out in decision 2/CMA.3, annex, paragraph 23(j);]

58. Recalls that participating Parties shall provide annual information as part as the regular information as per decision 2/CMA.3, annex, paragraph 23(j), for each cooperative approach in which they participate, and encourages them to meet this requirement using the tables adopted pursuant paragraph 87 above<sup>57</sup> and contained in annex III as appendices to annex 4 to the biennial transparency report in accordance with the outline contained in annex VI to decision 6/CMA.4;]

59. [Decides that participating Parties shall include the information set out in decision 2/CMA.3, annex, paragraph 23(j), in annex 4 to the biennial transparency report in accordance with the outline contained in annex VI to decision 6/CMA.4, in a format to be determined by the participating Party;]

## **VII. Sequencing and timing**

60. [Notes the following sequence of actions to be taken by a participating Party:

(a) [One of the participating Parties requests an ID for the new cooperative approach through the CARP;]

(b) [All participating Parties provide a copy of their authorization of the cooperative approach to the secretariat for publication in the CARP;]

(c) [All participating Parties submit their initial report to the secretariat;]

(d) [The initial reports are reviewed through the Article 6 technical expert review;]

(e) [All inconsistencies are addressed and resolved by the submitting participating Party;]

(f) [ITMOs may be authorized by first transferring Parties under the cooperative approach, which can be termed as the first action type in the ITMO life-cycle;]

(g) [Authorized ITMOs may be subject to other action types, such as transfer to other participating Parties or use or cancellation towards OIMP;]

(h) [Authorized actions are reflected in the respective registries where the ITMOs are held by the participating Parties;]

(i) [The participating Parties report information in the AEF using pre-filled information from the ITMO registries;]

61. *Notes* that the submission of an initial report or updated initial report by a participating Party is a prerequisite for including, in its agreed electronic format, information on actions in respect of ITMOs from that cooperative approach;
62. *Also notes* that, if a participating Party includes in its agreed electronic format information on actions in respect of ITMOs originating from a cooperative approach for which it has not submitted an initial report or updated initial report, the secretariat shall not perform a consistency check in respect of those actions and shall mark them as invalid with the additional notation “no initial report” in its consistency check report;
63. [*Decides* that the report on the review of the initial report or updated initial report of a cooperative approach, as submitted by the participating Party, shall be published prior to that participating Party including in its agreed electronic format information on actions in respect of ITMOs originating from that cooperative approach;
64. *Also decides* that the secretariat shall apply the same consistency check procedures as referred to in paragraph 62 above in the event that a participating Party has included information on actions in its agreed electronic format from a cooperative approach for which the report on the review of the initial report or updated initial report has not been published;]
65. [*Decides* that the review of the initial report and of any updated initial report shall be successfully finalised (i.e. consistency is achieved) prior to the authorization of specific ITMOs;]
66. [*Decides* that a participating Party shall include information in its agreed electronic format on actions in respect of ITMOs originating from a cooperative approach for which it has submitted an initial report or updated initial report, and that the secretariat shall perform a consistency check in respect of those actions, but, for those actions in respect of ITMOs originating from a cooperative approach for which the report of the review of that initial report or updated initial report has not yet been published, it shall add the additional notation “initial report review pending” in its consistency check report;
67. [*Recognize* that the sequencing and timing of reporting and review is described in decision 2/CMA.3 and decision 6/CMA.4 on cooperative approaches referred to in Article 6, paragraph 2;]

### **VIII. Process of identifying, notifying and correcting inconsistencies in data on ITMOs in the Article 6 database**

68. [*Decides* that inconsistencies in the annual information identified through the Article 6 database consistency check procedure that [would enable double counting, and therefore] have an impact on the emissions balance shall be marked as material;]
69. [*Decides*][*Clarifies*] that, if a consistency check on an ITMO requires data from another participating Party that has yet to report annual information containing actions undertaken on that ITMO, the result of this check will be marked<sup>5</sup> and this status will remain until all necessary information from all participating Parties involved with that ITMO has been provided;
70. *Decides* that, should any material inconsistencies in respect of ITMOs be identified during the consistency check in the individual agreed electronic format of a participating Party or between the agreed electronic formats of Parties participating in the same cooperative approach, those ITMOs [shall not be used towards NDC achievement or other international mitigation purposes until corrected [and shall not be subject to any further [transaction]][transfer] until the inconsistencies are resolved][may still be used towards NDC achievement or other international mitigation purposes, despite being marked as inconsistent in the output of the consistency check procedure];
71. [*Decides* that any inconsistency in respect of ITMOs identified by the Article 6 database will be displayed in the CARP when information regarding that ITMO is presented,

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<sup>5</sup> In accordance with the consistency check procedure described in decision 6/CMA.4, annex I, chapter III.B, and established by the secretariat pursuant decision 2/CMA.3, annex, para. 33 (a).

including information submitted by participating Parties pursuant decision 2/CMA.3, chapter IV, as per decision 2/CMA.3, annex paragraph 36(a);][*Decides* that inconsistencies identified by the Article 6 database will be made public solely in the inconsistencies report published in the CARP in accordance with decision 2/CMA.3, annex, paragraph 33(d);]

72. *Notes* that the process of correcting inconsistencies in data on ITMOs identified within the AEF of a participating Party or between the AEFs of Parties participating in the same cooperative approach is achieved through the relevant participating Parties submitting revised agreed electronic formats, as required, until consistency is achieved and verified through performance of another consistency check[, as required];

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

73. *Requests* the Article 6 technical expert review teams to take note of the requirements for the application of the results of the consistency checks for the use of ITMOs in paragraph 70 above;

74. *Encourages* the Committee referred to in Article 15, paragraph 2, of the Paris Agreement to consider the invitation referred to in paragraph **Error! Reference source not found.** above should an inconsistency referred to in paragraph 73 above remain unresolved at the time of completion of the: [initial review][ subsequent review][ second subsequent review] of the Article 6 technical expert review team in which the inconsistency is identified; subsequent review following the initial review of the Article 6 technical expert review team in which the inconsistency is identified;]

## **X. Modalities for reviewing information that is confidential**

75. *Recalls* the provisions for participating Parties to designate information provided to the Article 6 technical expert review team during the review as confidential and the provisions relating to the review of such information contained in decision 6/CMA.4, annex II, chapter VII;

76. *Decides* that the provisions of decision 12/CP.9 shall apply to the treatment of confidential information, as identified by participating Parties, in technical expert reviews conducted under Article 6, paragraph 2, of the Paris Agreement and in accordance with related decisions;

77. *Requests* the secretariat to develop, publish and implement the necessary administrative procedures, including a specific code of conduct for Article 6 technical expert review teams, for treating information identified as confidential by participating Parties in their submissions pursuant to the information required to be reported under Article 6, paragraph 2, of the Paris Agreement and in accordance with related decisions;

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

78. *Decides* to consider the special circumstances of the least developed countries and small island developing States in the context of Article 6, paragraph 2, without prejudice to decisions already adopted on the matter, at each of its sessions, including as part of the review of the guidance on cooperative approaches and the development of recommendations thereon<sup>6</sup> for consideration at CMA 10 (2028) referred to in paragraphs 14–15 of decision 2/CMA.3;

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<sup>6</sup> Decision 2/CMA.3, paras. 14–15.

## **XII. Additional functionalities and procedures for the international registry**

### **A. Article 6, paragraph 4, emission reductions in the international registry [and participating Party registries]**

79. [Recalls decision 6/CMA.4, annex I, paragraphs 9, 10 and 23, regarding the interoperability of participating Party registries and the connection of the Article 6, paragraph 4, mechanism registry to the international registry;

80. *Decides* that, in addition to enabling the ability to pull and view data and information<sup>7</sup> on holdings and the action history of authorized A6.4ERs, the connection between the international registry and the Article 6.4 mechanism registry shall enable the transfer of authorized A6.4ERs from the Article 6.4 mechanism registry accounts to accounts within the Party-specific sections of the international registry;]

### **B. Provision of services to cooperative approaches**

81. *Reiterates* that ensuring transparency shall be the core requirement in establishing accounting rules and interoperability arrangements between registries and *notes* that, pursuant to decision 6/CMA.4, annex I, paragraph 10, any arrangements for interoperability between registries should be implemented in such a way that neither Party to an inter-registry transfer could later repudiate the existence, type, time or content of the transfer;

82. *Recalls* that the serial numbers of ITMOs assigned pursuant to decision 6/CMA.4, annex I, paragraph 5, shall remain unchanged throughout the life cycle of the ITMO, including if the ITMO is transferred between Party-specific sections in the international registry or between registries;

83. *Clarifies* that the requirement in paragraph **Error! Reference source not found.** applies where accounting amounts are used in tracking ITMOs, applies to both the accounting amounts and the underlying units;

84. [Requests the secretariat, as the administrator of the international registry, to provide pre-authorization accounts as a service to Parties upon request;]

85. *Requests* the secretariat as the administrator of the international registry in cooperation with RSAs through the forum, to prioritize the development of functionalities covering the common use cases for registries;

## **XIII. Accounts in the international registry and the role of the international registry administrator**

### **A. Accounts in the international registry**

86. [Decides that only accounts operated by the participating Party registry administrator may be created by the participating Party registry administrator within the relevant Party-specific section of the international registry;][ *Decides* that participating Party registry administrators may establish sub-accounts within the relevant Party-specific section of the international registry for use by entities authorized to hold [and transact] ITMOs;]

87. *Clarifies* that entities that have been so authorized by a Party may hold accounts in the registry of that Party and that revocation of authorization by one Party shall not affect authorization of the same entity by another Party to the same cooperative approach in whose registry the entity may continue to hold an account;

88. *Requests* the secretariat to develop, in cooperation with RSAs through the forum, guidance on addressing the administrative implications of revoking the authorization of

<sup>7</sup> Pursuant to decision 3/CMA.3, annex, para. 63, and decision 6/CMA.4, annex I, para. 24.

entities in the international registry and the Article 6.4 mechanism registry for consideration and adoption by the CMA;

89. [Clarifies that Parties may develop national procedures for addressing the consequences of revoking the authorization of entities in the participating Party registries;]

90. [Decides that the participating Party registry administrator may establish pre-authorization accounts within the relevant Party-specific section of the international registry for the purpose of tracking mitigation outcomes and assign such mitigation outcomes with a unique identifier prior to authorizing the mitigation outcomes for any specific use under one of the cooperative approaches in which the relevant Party is participating, and that mitigation outcomes with a unique identifier in pre-authorization accounts may not be transferred or used in any way prior to being authorized;]

91. Decides that the types of account that may be established by participating Party registry administrators within the relevant Party-specific section of the international registry [may be determined by participating Party registry administrator and] shall include:

- (a) [Party holding account(s)][First transfer acquisition];
- (b) [Authorized entity holding account(s);]
- (c) Account for use towards NDCs;
- (d) Account for use towards [OIMP][international mitigation purposes and other purposes];
- (e) Voluntary cancellation account;
- (f) Account for voluntary cancellation for OMGE;
- (g) [Administrative cancellation account;]
- (h) [Administrative corrective action account;]
- (i) [Pre-authorization account;]
- (j) [Authorization revocation account;]
- (k) [Proxy account;]
- (l) [Pending account;]
- (m) [Reversal account;]
- (n) [Account for OMGE;]

92. [Also decides that the secretariat, as the administrator of the international registry, shall establish and maintain accounts in the international registry in which the Adaptation Fund can receive and transact any ITMOs transferred to it as a contribution of a share of proceeds for adaptation under a cooperative approach;<sup>8</sup>]

## **B. Role[s] of the international registry administrator and the administrators of Party-specific sections in the international registry**

93. Clarifies that the secretariat, as the administrator of the international registry, shall perform, pursuant to decision 6/CMA.4, annex I, paragraphs 17, 19 and 20, the following functions:

- (a) Developing, setting up and operating the registry;
- (b) Administering the life cycle of Party-specific sections of the international registry;
- (c) Establishing and overseeing arrangements pertaining to access to the international registry and interoperability with secretariat systems, such as the CARP, and other registries;

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<sup>8</sup> Decision 2/CMA.3, annex, para. 37

(d) Administering centrally held accounts, such as the administrative cancellation and corrective action accounts;

(e) Administering the arrangements for data security and safety, monitoring the international registry and taking action in response to attempted fraudulent or illegal activities detected in the registry;

(f) Identifying users within Party-specific sections of the international registry;

(g) In cooperation with administrators of Party-specific sections of the international registry, facilitating troubleshooting and recovery in cases where corrective action is required;

(h) Producing reports for Parties and any required public reporting;

(i) Representing the international registry in the forum;

94. *Also clarifies* that the administrators of Party-specific sections of the international registry shall be appointed by Parties intending to use the international registry to perform the following functions:

(a) In cooperation with the international registry administrator, setting up and maintaining settings for the Party-specific section, in particular accounting settings and settings related to the handling of personally identifiable information in accordance with national legislation;

(b) Opening and maintaining Party accounts;

(c) Entering authorization data for ITMOs and entities[, including data pertaining to changes to and revocation of authorization], as appropriate;

(d) Identifying users, unless this is delegated to the international registry administrator;

95. *Requests* the secretariat, in cooperation with RSAs through the forum, to develop and implement a procedure for identifying entities permitted to access the international registry or a connected participating Party registry, with the procedure to provide sufficient assurances that:

(a) An entity has a legal personality and is duly registered by the national Government or is an intergovernmental organization;

(b) An entity is fully empowered to conduct business, including holding and operating registry accounts;

(c) All users controlling the entity's accounts have been identified, with all government identifications checked and periodically verified to minimize the risk of impersonation of the entity by unauthorized individuals;

96. *Requests* the secretariat, as the administrator of the international registry, in consultation with RSAs through the forum, to establish and implement in a timely manner interoperability arrangements for ensuring the consistency of ITMO transactions both within the international registry and between the international registry and connected participating Party registries;

#### **XIV. Submission of information by Parties using the international registry**

97. *Recalls* decision 6/CMA.4, annex I, paragraph 20, according to which the international registry shall enable the automatic pre-filling of the agreed electronic format for Parties participating in cooperative approaches, and therefore *notes* that such Parties performing actions relating to ITMOs in an international registry shall be provided with a pre-filled agreed electronic format for submission to the Article 6 database referred to in the annex to decision 2/CMA.3;

98. *Notes* that Parties participating in cooperative approaches that wish to perform actions relating to ITMOs in a participating Party registry connected to the international registry may

be provided with a pre-filled agreed electronic format from the international registry for submission to the Article 6 database;

99. *Also notes* that Parties participating in cooperative approaches that wish to perform actions relating to ITMOs in both the international registry or a participating Party registry connected to the international registry and a registry not connected to the international registry shall receive a partially pre-filled agreed electronic format specifying the actions performed in the international registry or an participating Party registry connected to the international registry and shall be responsible for recording all actions relating to ITMOs that are performed in a registry not connected to the international registry in the agreed electronic format;

100. *Further notes* that Parties participating in cooperative approaches that wish to perform actions relating to ITMOs in a registry not connected to the international registry shall be responsible for recording those actions in full in their self-generated and completed agreed electronic format;

## XV. Work programme

101. *Requests* the SBSTA to consider the need for additional guidance, if any, on the following matters with a view to making recommendations for consideration at CMA 6 (November 2024):

- (a) Application of decision 2/CMA.3, annex, paragraph 12;
- (b) Application of decision 2/CMA.3, annex, paragraph 18(h)(iii);
- (c) [Categorization of the risk of reversal designation, including categorizing the risk of reversal using climate-relevant timelines;]

102. *Also requests* the SBSTA to complete consideration of the need for additional guidance, if any, on the following matters with a view to making recommendations for consideration at CMA 6 (November 2024):

- (a) Elaboration of further guidance in relation to corresponding adjustments for multi-year and single-year nationally determined contributions, in a manner that ensures the avoidance of double counting, on:
  - (i) Methods for establishing an indicative trajectory, trajectories or budget and for averaging, including with respect to relevant indicators, and for calculating cumulative emissions by sources and removals by sinks;
  - (ii) Methods for demonstrating the representativeness of averaging for corresponding adjustments by quantifying how much the yearly transaction volume differs from the average for the period;
- (b) Consideration of whether internationally transferred mitigation outcomes could include emission avoidance;

103. *Invites* Parties and observers to submit by 15 March 2024 via the submission portal<sup>9</sup> views on *the* matters referred to in paragraphs 101 and 102 above;

104. *Requests* the SBSTA Chair to prepare an informal document containing possible options and recommendations on the matters referred to in paragraphs 101 and 102 above, including textual proposals, to facilitate deliberations on further guidance on cooperative approaches, drawing on the submissions referred to in paragraph 102 above, for consideration at SBSTA 60 (June 2024);

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<sup>9</sup> <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.



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**XVI. Other matters**

105. *Takes note* of the resource requirements for work relating to mandated tasks relating to Article 6, paragraph 2, of the Paris Agreement for the biennium 2024–2025;<sup>10</sup>

106. *Expresses concern* about the current estimated USD 8.8 million shortfall in resources for work relating to mandated tasks relating to Article 6, paragraph 2, of the Paris Agreement;<sup>11</sup>

107. *Urgently requests* Parties to make voluntary contributions to the Trust Fund for Supplementary Activities in order to enable the full development, establishment and operation of the components of the infrastructure relating to Article 6, paragraph 2, of the Paris Agreement;<sup>12</sup>

108. *Requests* the Subsidiary Body for Implementation at its sixtieth session to consider options for the predictable and sufficient provision of resources for the full development, establishment and operation of the components of the infrastructure and technical expert reviews relating to Article 6, paragraph 2, of the Paris Agreement, for the biennium 2026–2027 with a view to making a recommendation for consideration at CMA 6 (November 2024);

109. *Requests* the secretariat to further specify the resource requirements to enable the full development, establishment and operation of the components of the infrastructure and technical expert reviews relating to Article 6, paragraph 2, of the Paris Agreement, for the biennium 2026–2027 to be considered by the Subsidiary Body for Implementation at its sixtieth session, for the predictable and sufficient provision of these resources;

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

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

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<sup>10</sup> The relevant budget estimates are set out in table 3 of document FCCC/TP/2023/1.

<sup>11</sup> See document FCCC/TP/2023/1.

<sup>12</sup> The relevant budget estimates are set out in table 2 of document FCCC/TP/2023/1.

## Annex I

### Tables for submitting the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

#### A. Table 1: Submission [

**Table 1: Submission**

<i>Party<sup>a</sup></i>	Party
<i>Version<sup>b</sup></i>	X.Y
<i>Reported year<sup>c</sup></i>	Year
<i>Date of submission</i>	dd/mm/yyyy
<i>Status<sup>d</sup></i>	(Not) reviewed
<i>Validity</i>	(Not) consistent
<i>First year of the NDC implementation period</i>	Year
<i>Last year of the NDC implementation period</i>	Year
<i>Article 6 TER report<sup>e</sup></i>	Hyperlink

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

<sup>b</sup> Version submitted.

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

<sup>d</sup> "Reviewed" if the information in the submission was considered in an Article 6 report as per decision 6/CMA.4, annex II, para. 2(c). In all other cases, "Not reviewed" is used. This field is automatically completed by the CARP.

<sup>e</sup> Hyperlink to the Article 6 TER report in which the information in the submission has been considered as per decision 6/CMA.4, annex II, para. 2(d). This field is automatically completed by the CARP.

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**Table 1: Submission**

<i>Party<sup>a</sup></i>	Party
<i>Version<sup>b</sup></i>	X.Y
<i>Reported year<sup>c</sup></i>	Year
<i>Date of submission</i>	dd/mm/yyyy
<i>Status<sup>d</sup></i>	(Not) Conducted
<i>Consistency Check</i>	(Not) consistent
<i>First year of the NDC implementation period</i>	Year
<i>Last year of the NDC implementation period</i>	Year
<i>Article 6 TER report<sup>e</sup></i>	Hyperlink

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

<sup>b</sup> Version submitted.

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

<sup>d</sup> “Reviewed” if the information in the submission was considered in an Article 6 report as per decision 6/CMA.4, annex II, para. 2(c). In all other cases, “Not reviewed” is used. This field is automatically completed by the CARP.

<sup>e</sup> Hyperlink to the Article 6 TER report in which the information in the submission has been considered as per decision 6/CMA.4, annex II, para. 2(d). This field is automatically completed by the CARP. ↓

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**Table 1: Submission**

<i>Party<sup>a</sup></i>	Party
<i>Version<sup>b</sup></i>	X.Y
<i>Reported year<sup>c</sup></i>	Year
<i>Date of submission</i>	dd/mm/yyyy
<i>First year of the NDC implementation period</i>	Year
<i>Last year of the NDC implementation period</i>	Year
<i>Article 6 TER report<sup>d</sup></i>	Hyperlink

**B. Table 2: Elements of authorization**

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**Table 2: Elements of the authorization**

<i>Authorization</i>				
<i>Authorization ID<sup>a</sup></i>	<i>Date of authorization<sup>b</sup></i>	<i>Cooperative approach<sup>c</sup></i>	<i>Version of the authorization</i>	<i>First transferring participating Party<sup>d</sup></i>

(Table continues)

<i>Authorization details</i>											
<i>Metric</i>	<i>Unit/[GWP]<sup>e</sup></i>	<i>Authorized quantity (ITMO unit)</i>	<i>Sector(s)<sup>f</sup></i>	<i>Activity type(s)<sup>g</sup></i>	<i>Purposes for authorization</i>	<i>OIMP authorized by the Party</i>	<i>Authorized Parties/entities for use</i>	<i>Authorized use time frame<sup>h</sup></i>	<i>Authorized terms and conditions<sup>i</sup></i>	<i>Authorization documentation<sup>j</sup></i>	<i>First transfer definition for OIMP<sup>k</sup></i>
GHG					NDC						Authorization
Non-GHG					NDC and OP						Issuance

NDC and  
IMP  
OIMP  
IMP  
OP  
All

Use or cancellation

- <sup>a</sup> Reporting Party as per common nomenclatures.  
<sup>b</sup> Version submitted.  
<sup>c</sup> The annual period from 1 January to 31 December during which actions occurred.  
<sup>d</sup> Hyperlink to the Article 6 TER report in which the information in the submission has been considered as per decision 6/CMA.4, annex II, para. 2(d). This field is automatically completed by the CARP. [1](#)  
<sup>a</sup> Authorization ID as assigned by the first transferring participating Party.  
<sup>b</sup> Date on which the authorization was issued.  
<sup>c</sup> ID of the cooperative approach as per common nomenclatures.  
<sup>d</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.  
<sup>e</sup> GWP for metrics in t CO<sub>2</sub> eq, or unit of measurement in which the ITMOs were generated as per common nomenclatures in the case of non-GHG metrics.  
<sup>f</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.  
<sup>g</sup> Description of the mitigation activity type(s) as per common nomenclatures.  
<sup>h</sup> This field is optional. It may be completed to specify the validity of the authorization, if applicable.  
<sup>i</sup> This field is optional. It may be completed to specify the description of the authorized terms and conditions.  
<sup>j</sup> This field is optional. It may be completed to include a hyperlink to the documentation relevant for this authorization.  
<sup>k</sup> First transfer definition as per decision 2/CMA.3, annex, para. 2(b).

## II

**Table 2: Elements of the authorization**

<i>Authorization</i>						
<i>Authorization ID<sup>a</sup></i>	<i>Date of authorization<sup>b</sup></i>	<i>Cooperative approach ID<sup>c</sup></i>	<i>Version of the authorization</i>	<i>First transferring participating Party ID<sup>d</sup></i>	<i>Metric</i>	<i>Applicable GWP values<sup>e</sup></i>
					GHG	
					Non-GHG	

(Table continues)

*Authorization details*

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<i>Applicable non-GHG metric<sup>f</sup></i>	<i>Reversal risk<sup>g</sup></i>	<i>Authorized quantity<sup>h</sup></i>	<i>Sector(s)<sup>i</sup></i>	<i>Activity type(s)<sup>j</sup></i>	<i>Purposes for authorization</i>	<i>OIMP authorized by the Party</i>	<i>Authorized Parties ID<sup>k</sup></i>	<i>Authorized entities ID<sup>l</sup></i>	<i>Authorized time frame<sup>m</sup></i>	<i>Authorized terms and conditions<sup>n</sup></i>	<i>Authorization documentation<sup>o</sup></i>	<i>First transfer definition for OIMP<sup>p</sup></i>
					NDC							Authorization
					NDC and OP							Issuance
					NDC and IMP							Use or cancellation
					OIMP							
					IMP							
					OP							
					All							

<sup>a</sup> Unique identifier as assigned by the relevant Party.

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

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

<sup>d</sup> Unique identifier of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>e</sup> Type of Global warming potential (GWP) values applied (e.g., “100-year values from 5<sup>th</sup> assessment report by the IPCC”) <sup>f</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

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

<sup>g</sup> This field is a specification whether or not the mitigation outcomes are subject to a reversal risk.

<sup>h</sup> This field is optional. It may be used to specify the maximum quantity of ITMOs that are authorized

<sup>i</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

<sup>j</sup> Description of the mitigation activity type(s) as per common nomenclatures.

<sup>k</sup> Unique identifier of the Parties that have been authorized to use ITMOs towards their NDC as per common nomenclatures.

<sup>l</sup> Unique identifier of the entities that are authorized as per common nomenclatures.

<sup>m</sup> This field is optional. It may be filled to specify the time frame (e.g. from 2021 to 2030) in which mitigation outcomes may be generated under the authorization and/or the time frame in which the ITMOs may be used (e.g. from 2021 to 2030).

<sup>n</sup> This field is optional. It may be completed to specify the description of the authorized terms and conditions.

<sup>o</sup> This field should include a hyperlink to the documentation relevant for this authorization.

<sup>p</sup> This field is only applicable if the authorization is towards OIMP. It should specify the first transfer definition as per decision 2/CMA.3, annex, para. 2(b). In other cases, this field should be reported as ‘Not applicable’ (NA). First transfer definition as per decision 2/CMA.3, annex, para. 2(b).

II

**Table 2: Authorization**

<i>Authorization</i>			
<i>Authorization ID<sup>a</sup></i>	<i>Date of authorization<sup>b</sup></i>	<i>Cooperative approach<sup>c</sup></i>	<i>Version of the authorization</i>

(Table continues)

<i>Authorization details</i>											
<i>Metric</i>	<i>Non-GHG unit(specify)<sup>d</sup></i>	<i>Authorized quantity (ITMO unit)<sup>e</sup></i>	<i>Sector(s)<sup>f</sup></i>	<i>Activity type(s)<sup>g</sup></i>	<i>Purposes for authorization</i>	<i>Authorized Parties/entities for use</i>	<i>OIMP authorized by the Party</i>	<i>Authorized use time frame<sup>h</sup></i>	<i>Authorized terms and conditions<sup>i</sup></i>	<i>Authorization documentation<sup>j</sup></i>	<i>First transfer definition for OIMP<sup>k</sup></i>
GHG					NDC						Authorization
Non-GHG					OIMP						Issuance
					NDC and OIMP						Use or cancellation

<sup>a</sup> Authorization ID as assigned by the first transferring participating Party.

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

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

<sup>d</sup> Non-GHG metrics, e.g., MWh.

<sup>e</sup> If a Party is specifying a maximum amount that is being authorized.

<sup>f</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

<sup>g</sup> Description of the mitigation activity type(s) as per common nomenclatures.

<sup>h</sup> This field is optional. It may be completed to specify the validity of the authorization, if applicable.

<sup>i</sup> This field is optional. It may be completed to specify the description of the authorized terms and conditions.

<sup>j</sup> This field is mandatory. A hyperlink to the documentation relevant for this authorization.

<sup>k</sup> First transfer definition as per decision 2/CMA.3, annex, para. 2(b).

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**C. Table 3: Actions**

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**Table 3: Actions**

ITMO

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Action type		Unique identifiers					Metric and quantity					
Action type <sup>a</sup>	Action subtype	Cooperative approach <sup>b</sup>	Tracking registry ID <sup>c</sup>	Authorization ID <sup>d</sup>	ITMO unique identifier <sup>e</sup>	Underlying units		[Metric]	[Unit/GWP <sup>h</sup> ]	Quantity [(ITMO unit)]	[Quantity (t CO <sub>2</sub> eq)]	[Conversion factor (reporting Party) <sup>i</sup> ]
						Underlying unit unique identifier <sup>f</sup>	Underlying registry ID <sup>g</sup>					

(Table continues)

ITMO details			Actions								
			Action details								
			Transfer / Acquisition			Use or cancellation					
First transferring participating Party <sup>j</sup>	Mitigation type	Vintage <sup>k</sup>	Action ID <sup>l</sup>	Action date <sup>m</sup>	Transferring participating Party <sup>n</sup>	Acquiring participating Party <sup>o</sup>	Purpose for which the ITMO has been used towards OIMP <sup>p</sup>	Using/cancelling participating Party <sup>q</sup>	ID of using/cancelling authorized entity or entities <sup>r</sup>	Calendar year towards which the ITMOs are used towards NDC <sup>s</sup>	[Result of the consistency checks <sup>t</sup> ]
	Emission reductions										
	Removals										

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

<sup>b</sup> ID of the cooperative approach as per common nomenclatures.

<sup>c</sup> Unique identifier of the registry in which the reported action has been tracked as per common nomenclatures.

<sup>d</sup> Authorization ID as assigned by the first transferring participating Party.

<sup>e</sup> ID of the ITMO as per decision 6/CMA.4, annex I, para. 5(a).

<sup>f</sup> Underlying unit ID for ITMOs recorded on the basis of cooperative approach units tracked in a registry.

<sup>g</sup> ID of the underlying registry as per common nomenclatures.

<sup>h</sup> GWP for metrics in t CO<sub>2</sub> eq, or unit of measurement in which the ITMOs were generated as per common nomenclatures in the case of non-GHG metrics.

<sup>i</sup> Method or factor for converting non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

<sup>j</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>k</sup> Year in which the mitigation outcome occurred.

<sup>l</sup> Unique identifier of the action.



<sup>m</sup> Date on which the action was executed in the tracking registry.

<sup>n</sup> Transferring participating Party as per common nomenclatures, to be completed when the action type is acquisition.

<sup>o</sup> Participating Party acquiring the ITMOs as per common nomenclatures, to be completed when the action subtype is transfer to another Party or first transfer to another Party.

<sup>p</sup> This field is optional. It may be completed to specify the purpose for which the ITMO has been used when the action subtype is use towards other purposes, use towards IMP, cancellation towards other purposes, other cancellation purposes, first transfer for OIMP / use towards IMP, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>q</sup> Using or cancelling participating Party as per common nomenclatures, to be completed when the action subtype is use towards other purposes, cancellation towards other purposes, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>r</sup> ID of using or cancelling authorized entity or entities as per common nomenclatures, to be completed when the action subtype is use towards IMP, use towards other purposes, cancellation towards other purposes, first transfer for OIMP / use towards IMP, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>s</sup> The calendar year towards which the ITMOs are used, to be completed when the action subtype is use towards NDC or retirement for use towards NDC (Article 6.4).

<sup>t</sup> Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field this field is automatically completed by the CARP.

## II

**Table 3a: Actions for GHG ITMOs**

ITMO details						ITMO				
Action type						Unique identifiers				
						Underlying units				
First transferring participating Party <sup>aa</sup>	Mitigation type	Vintage <sup>b</sup>	Action type <sup>c</sup>	Action subtype	Cooperative approach <sup>d</sup>	ITMO tracking registry ID <sup>e</sup>	Authorization ID <sup>j</sup>	ITMO unique identifier <sup>g</sup>	Underlying unit unique identifier <sup>h</sup>	Mitigation outcome registry ID <sup>i</sup>
	Emission reductions									
	Removals									

(Table continues)

Quantity (t CO <sub>2</sub> eq)	Actions				[Result of the consistency checks <sup>r</sup> ]
	Action details				
	Transfer / Acquisition		Use or cancellation		

<i>Action ID<sup>d</sup></i>	<i>Action date<sup>e</sup></i>	<i>Transferring participating Party<sup>l</sup></i>	<i>Acquiring participating Party<sup>m</sup></i>	<i>Purpose for which the ITMO has been used towards OIMP<sup>n</sup></i>	<i>Using/cancelling participating Party<sup>o</sup></i>	<i>ID of using/cancelling authorized entity or entities<sup>p</sup></i>	<i>Calendar year towards which the ITMOs are used towards NDC<sup>q</sup></i>
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<sup>a</sup> *Participating Party in which the mitigation outcome was generated as per common nomenclatures.*

<sup>b</sup> *Year in which the mitigation outcome occurred.*

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

<sup>d</sup> *ID of the cooperative approach as per common nomenclatures.*

<sup>e</sup> *Unique identifier of the registry in which the reported action has been tracked as per common nomenclatures.*

<sup>f</sup> *Authorization ID as assigned by the first transferring participating Party.*

<sup>g</sup> *ID of the ITMO as per decision 6/CMA.4, annex I, para. 5.*

<sup>h</sup> *Underlying unit ID for ITMOs recorded on the basis of cooperative approach units tracked in a registry.*

<sup>i</sup> *ID of the mitigation outcome transactional registry as per common nomenclatures. Complete only if using a higher tier registry.*

<sup>j</sup> *Unique identifier of the action.*

<sup>k</sup> *Date on which the action was executed in the tracking registry.*

<sup>l</sup> *Transferring participating Party as per common nomenclatures, to be completed when the action type is acquisition.*

<sup>m</sup> *Participating Party acquiring the ITMOs as per common nomenclatures, to be completed when the action subtype is transfer to another Party or first transfer to another Party.*

<sup>n</sup> *This field is optional. It may be completed to specify the purpose for which the ITMO has been used when the action subtype is use towards other purposes, use towards IMP, cancellation towards other purposes, other cancellation purposes, first transfer for OIMP / use towards IMP, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.*

<sup>o</sup> *Using or cancelling participating Party as per common nomenclatures, to be completed when the action subtype is use towards other purposes, cancellation towards other purposes, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.*

<sup>p</sup> *ID of using or cancelling authorized entity or entities as per common nomenclatures, to be completed when the action subtype is use towards IMP, use towards other purposes, cancellation towards other purposes, first transfer for OIMP / use towards IMP, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.*

<sup>q</sup> *The calendar year towards which the ITMOs are used, to be completed when the action subtype is use towards NDC or retirement for use towards NDC (Article 6.4).*

<sup>r</sup> *Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field this field is automatically completed by the CARP.*

II

**Table 3b: Actions for ITMOs in non-GHG**

ITMO details						ITMO				
Action type						Unique identifiers				
						Underlying units				
First transferring participating Party <sup>aa</sup>	Mitigation type	Vintage <sup>b</sup>	Action type <sup>c</sup>	Action subtype	Cooperative approach <sup>d</sup>	ITMO tracking registry ID <sup>e</sup>	Authorization ID <sup>f</sup>	ITMO unique identifier <sup>g</sup>	Underlying unit unique identifier <sup>h</sup>	Mitigation outcome registry ID <sup>j</sup>
	Emission reductions									
	Removals									

(Table continues)

Metric and quantity				Actions								
				Action details								
				Transfer / Acquisition				Use or cancellation				
[Unit/GWP <sup>j</sup> ]	Quantity [(ITMO unit)]	[Quantity (t CO <sub>2</sub> eq)]	[Conversion factor (reporting Party) <sup>k</sup> ]	Action ID <sup>i</sup>	Action date <sup>m</sup>	Transferring Party <sup>n</sup>	Acquiring Party <sup>o</sup>	Purpose for which the ITMO has been used towards OIMP <sup>p</sup>	Using/cancelling participating Party <sup>q</sup>	ID of using/cancelling authorized entity or entities <sup>r</sup>	Calendar year towards which the ITMOs are used towards NDC <sup>c</sup>	[Result of the consistency checks <sup>l</sup> ]

<sup>a</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>b</sup> Year in which the mitigation outcome occurred.

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

<sup>d</sup> ID of the cooperative approach as per common nomenclatures.

<sup>e</sup> Unique identifier of the registry in which the reported action has been tracked as per common nomenclatures.

<sup>f</sup> Authorization ID as assigned by the first transferring participating Party.

<sup>g</sup> ID of the ITMO as per decision 6/CMA.4, annex I, para. 5.

<sup>h</sup> Underlying unit ID for ITMOs recorded on the basis of cooperative approach units tracked in a registry.

<sup>i</sup> ID of the mitigation outcome transactional registry as per common nomenclatures. Complete only if using a higher tier registry.

<sup>j</sup> GWP for metrics in t CO<sub>2</sub> eq, or unit of measurement in which the ITMOs were generated as per common nomenclatures in the case of non-GHG metrics. It has to be used in consistency with the transparency framework.

<sup>i</sup> Method or factor for converting non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

<sup>l</sup> Unique identifier of the action.

<sup>m</sup> Date on which the action was executed in the tracking registry.

<sup>n</sup> Transferring participating Party as per common nomenclatures, to be completed when the action type is acquisition.

<sup>o</sup> Participating Party acquiring the ITMOs as per common nomenclatures, to be completed when the action subtype is transfer to another Party or first transfer to another Party.

<sup>p</sup> This field is optional. It may be completed to specify the purpose for which the ITMO has been used when the action subtype is use towards other purposes, use towards IMP, cancellation towards other purposes, other cancellation purposes, first transfer for OIMP / use towards IMP, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>q</sup> Using or cancelling participating Party as per common nomenclatures, to be completed when the action subtype is use towards other purposes, cancellation towards other purposes, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>r</sup> ID of using or cancelling authorized entity or entities as per common nomenclatures, to be completed when the action subtype is use towards IMP, use towards other purposes, cancellation towards other purposes, first transfer for OIMP / use towards IMP, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>s</sup> The calendar year towards which the ITMOs are used, to be completed when the action subtype is use towards NDC or retirement for use towards NDC (Article 6.4).

<sup>t</sup> Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field this field is automatically completed by the CARP.

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Actions										
Action details										
Action ID <sup>d</sup>	Action date <sup>m</sup>	Transfer / Acquisition		Use or cancellation			Calendar year towards which the ITMOs are used towards NDC <sup>s</sup>	Share of proceeds	Overall mitigation of global emissions	[Result of the consistency checks]
		Transferring participating Party <sup>n</sup>	Acquiring participating Party <sup>o</sup>	Purpose for which the ITMO has been used towards OIMP <sup>p</sup>	Using/cancelling participating Party <sup>q</sup>	ID of using/cancelling authorized entity or entities <sup>r</sup>				

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

<sup>b</sup> ID of the cooperative approach as per common nomenclatures.

<sup>c</sup> Unique identifier of the registry in which the reported action has been tracked as per common nomenclatures.

<sup>d</sup> Authorization ID as assigned by the first transferring participating Party.

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

<sup>f</sup> Underlying unit ID for ITMOs recorded on the basis of cooperative approach units tracked in a registry.

<sup>g</sup> ID of the underlying registry as per common nomenclatures.

<sup>h</sup> GWP for metrics in t CO<sub>2</sub> eq, or unit of measurement in which the ITMOs were generated as per common nomenclatures in the case of non-GHG metrics.

<sup>i</sup> Method or factor for converting non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

<sup>j</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>k</sup> Year in which the mitigation outcome occurred.

<sup>l</sup> Unique identifier of the action.

<sup>m</sup> Date on which the action was executed in the tracking registry.

<sup>n</sup> Transferring participating Party as per common nomenclatures, to be completed when the action type is acquisition.

<sup>o</sup> Participating Party acquiring the ITMOs as per common nomenclatures, to be completed when the action subtype is transfer to another Party or first transfer to another Party.

<sup>p</sup> This field is optional. It may be completed to specify the purpose for which the ITMO has been used when the action subtype is use towards other purposes, use towards IMP, cancellation towards other purposes, other cancellation purposes, first transfer for OIMP / use towards IMP, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>q</sup> Using or cancelling participating Party as per common nomenclatures, to be completed when the action subtype is use towards other purposes, cancellation towards other purposes, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>r</sup> ID of using or cancelling authorized entity or entities as per common nomenclatures, to be completed when the action subtype is use towards IMP, use towards other purposes, cancellation towards other purposes, first transfer for OIMP / use towards IMP, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>s</sup> The calendar year towards which the ITMOs are used, to be completed when the action subtype is use towards NDC or retirement for use towards NDC (Article 6.4).

<sup>t</sup> Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field is automatically completed by the CARP.

## II

Table 3: Actions

Action type		Unique identifiers								ITMO					
Action type <sup>a</sup>	Action subtype	Cooperative approach ID <sup>b</sup>	ITMO registry ID <sup>c</sup>	Authorization ID <sup>d</sup>	ITMO unique identifier <sup>e</sup>				Underlying registry ID <sup>e</sup>	[Metric]	Applicable GWP values <sup>h</sup>	Applicable non-GHG metric <sup>i</sup>	Quantity (in non-GHG metric) <sup>j</sup>	Quantity (t CO <sub>2</sub> eq) <sup>k</sup>	Reversal Risk <sup>l</sup>
					Start	End	Start	End							
Underlying units															
GHG															
Non-GHG															

(Table continues)

ITMO details		Actions										
First transferring participating Party ID <sup>m</sup>	Mitigation type	Vintage <sup>n</sup>	Action ID <sup>n</sup>	Action date <sup>n</sup>	Transfer / Acquisition		Purpose for which the ITMO has been used or cancelled towards OIMP <sup>q</sup>	Use or cancellation			[Result of the consistency checks <sup>r</sup> ]	
					Transferring participating Party ID <sup>p</sup>	Acquiring participating Party ID <sup>p</sup>		Using/cancelling participating Party ID <sup>r</sup>	ID of using/cancelling authorized entity <sup>r</sup>	Calendar year towards which the ITMOs are used towards NDC <sup>r</sup>		
Emission reductions												
Removals												

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

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

<sup>c</sup> Unique identifier of the ITMO registry in which the reported action has been tracked as per common nomenclatures.

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

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

<sup>f</sup> Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as "Not applicable" (NA) if the cooperative approach does not use an underlying cooperative approach registry.

<sup>g</sup> Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as “Not applicable” (NA) if the cooperative approach does not use an underlying cooperative approach registry.

<sup>h</sup> Type of Global warming potential (GWP) values applied (e.g., “100-year values from 5<sup>th</sup> assessment report by the IPCC”)

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

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

<sup>k</sup> Quantity of ITMOs that are subject to the transaction expressed in tons of CO<sub>2</sub> equivalent.

<sup>l</sup> This field is a specification whether or not the mitigation outcomes are subject to a reversal risk.

<sup>m</sup> Unique identifier of the participating Party in which the mitigation outcome was generated as per common nomenclatures.

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

<sup>m</sup> Unique identifier of the action.

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

<sup>o</sup> Unique identifier of the transferring participating Party or, where the transfer occurs from an account of the Adaptation Fund in the international registry to a Party, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is only applicable to the action type acquisition. In other cases, this field should be reported as “Not applicable” (NA).

<sup>p</sup> Unique identifier of the acquiring participating Party, or where the acquisition occurs from an account of the Adaptation Fund in the international registry, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is only applicable to the following action types and sub-types: the action type ‘transfer’; the action subtypes ‘Transfer to another Party’, ‘Mandatory transfer to the Adaptation Fund (Article 6.4)’ and ‘Voluntary transfer to the Adaptation Fund’ within the action type ‘First transfer’. In other cases, this field should be reported as ‘Not applicable’ (NA).

<sup>q</sup> This field is optional. It may be completed to specify the purpose for which the ITMO has been used or cancelled towards OIMP. This field is only applicable to the following action types and sub-types: the action subtypes ‘Use towards other purposes’ and ‘Use towards IMP’ within the action type ‘use’; the action type ‘cancellation’; the action subtypes ‘First transfer for OIMP / use towards IMP’, ‘First transfer for OIMP / use towards other purposes’, and ‘First transfer for OIMP / cancellation towards other purposes’ within the action type ‘First transfer’. In other cases, this field should be reported as ‘Not applicable’ (NA).

<sup>r</sup> Unique identifier of the using or cancelling participating Party as per common nomenclatures. This field is only applicable to the following action types and sub-types: the action type ‘Use’; the action type ‘Cancellation’; the action subtypes ‘First transfer for OIMP / use towards other purposes’, ‘First transfer for OIMP / cancellation towards other purposes’ and ‘Voluntary cancellation to deliver OMGE’ within the action type ‘First transfer’. In other cases, this field should be reported as ‘Not applicable’ (NA).

<sup>s</sup> Unique identifier of the using or cancelling authorized entity as per common nomenclatures. This field is only applicable where authorized entities pursue the use or cancellation of ITMOs. The field is also only applicable to the following action types and sub-types: the action subtypes ‘Use towards other purposes’ and ‘Use towards IMP’ within the action type ‘use’; the action type ‘cancellation’; the action subtypes ‘First transfer for OIMP / use towards IMP’, ‘First transfer for OIMP / use towards other purposes’, ‘First transfer for OIMP / cancellation towards other purposes’ and ‘Voluntary cancellation to deliver OMGE’ within the action type ‘First transfer’. In other cases, this field should be reported as ‘Not applicable’ (NA).

<sup>t</sup> The calendar year towards which the ITMOs are used. This field is only applicable to the sub-action type ‘Use towards NDC’ within the action type ‘Use’.

<sup>u</sup> Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field is automatically completed by the CARP.



## II

Table 3: Actions

		ITMO										
		Unique identifiers						Metric and quantity				
						Underlying units						
Action type	Action subtype	Cooperative approach <sup>b</sup>	Party ITMO tracking registry ID <sup>c</sup>	Authorization ID <sup>d</sup>	ITMO unique identifier <sup>e</sup>	Underlying unit unique identifier <sup>f</sup>	Underlying unit registry ID <sup>g</sup>	[Metric]	Quantity (t CO <sub>2</sub> eq)	Non-GHG unit(specify) <sup>h</sup>	Quantity [(ITMO unit)]	[Conversion factor (reporting Party) <sup>i</sup> ]
GHG												
Non-GHG												

(Table continues)

		Actions									
ITMO details		Action details									
		Transfer / Acquisition				Use or cancellation					
First transferring participating Party <sup>a</sup>	Mitigation type	Vintage <sup>k</sup>	Action ID <sup>l</sup>	Action date <sup>m</sup>	Transferring participating Party <sup>n</sup>	Acquiring participating Party <sup>o</sup>	Using/cancelling participating Party <sup>q</sup>	ID of using/cancelling authorized entity or entities <sup>r</sup>	Calendar year towards which the ITMOs are used towards NDC <sup>s</sup>		
		Emission reductions									
		Removals									

<sup>a</sup> Action type as per decision 2/CMA.3, annex, para. 20(a).<sup>b</sup> ID of the cooperative approach as per common nomenclatures.<sup>c</sup> Unique identifier of the registry in which the reported action has been tracked as per common nomenclatures.<sup>d</sup> Authorization ID as assigned by the first transferring participating Party.<sup>e</sup> ID of the ITMO as per decision 6/CMA.4, annex I, para. 5.<sup>f</sup> ITMO tracking registry ID recorded on the basis of cooperative approach units tracked in a registry.<sup>g</sup> ID of the underlying registry as per common nomenclatures.<sup>h</sup> Non-GHG metrics, e.g., MWh.<sup>i</sup> Method or factor for converting non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).<sup>j</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>k</sup> Year in which the mitigation outcome occurred.

<sup>l</sup> Unique identifier of the action. Automatically generated by the CARP after submission.

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

<sup>n</sup> Transferring participating Party as per common nomenclatures, to be completed when the action type is acquisition.

<sup>o</sup> Participating Party acquiring the ITMOs as per common nomenclatures, to be completed when the action subtype is transfer to another Party or first transfer to another Party.

<sup>p</sup> This field is optional. It may be completed to specify the purpose for which the ITMO has been used when the action subtype is use towards other purposes, use towards IMP, cancellation towards other purposes, other cancellation purposes, first transfer for OIMP / use towards IMP, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>q</sup> Using or cancelling participating Party as per common nomenclatures, to be completed when the action subtype is use towards other purposes, cancellation towards other purposes, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>r</sup> ID of using or cancelling authorized entity or entities as per common nomenclatures, to be completed when the action subtype is use towards IMP, use towards other purposes, cancellation towards other purposes, first transfer for OIMP / use towards IMP, voluntary cancellation to deliver OMGE, first transfer for OIMP / use towards other purposes, or first transfer for OIMP / cancellation towards other purposes.

<sup>s</sup> The calendar year towards which the ITMOs are used, to be completed when the action subtype is use towards NDC or retirement for use towards NDC (Article 6.4).

<sup>t</sup> Shows the result of the consistency check on the reported action as per decision 2/CMA.3, annex, para. 33(a). This field this field is automatically completed by the CARP.

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**D. Table 4: Holdings**
**Table 4: Holdings**

<i>Unique identifier</i>		<i>Metric and quantity</i>				<i>ITMO details</i>				
<i>Underlying units</i>										
<i>Cooperative approach<sup>a</sup></i>	<i>ITMO unique identifier<sup>b</sup></i>	<i>Underlying unit unique identifier<sup>c</sup></i>	<i>Underlying registry ID<sup>d</sup></i>	<i>Metric</i>	<i>[Unit/GWP<sup>e</sup>]</i>	<i>Quantity [(ITMO's unit)]</i>	<i>[Quantity (t CO<sub>2</sub> eq)]</i>	<i>[Conversion factor (reporting Party)]</i>	<i>First transferring participating Party<sup>g</sup></i>	<i>First transfer status<sup>i</sup></i>
				GHG						
				non-GHG						

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

<sup>b</sup> ID of the ITMO as per decision 6/CMA.4, annex I, para. 5(a).

<sup>c</sup> Underlying unit ID for ITMOs recorded on the basis of cooperative approach units tracked in a registry.

<sup>d</sup> ID of the underlying registry as per common nomenclatures.

<sup>e</sup> GWP for metrics in t CO<sub>2</sub> eq, or unit of measurement in which the ITMOs were generated as per common nomenclatures in the case of non-GHG metrics.

<sup>f</sup> Method or factor for converting non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

<sup>g</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>h</sup> Year in which the mitigation outcome occurred.

<sup>i</sup> This field indicates whether the mitigation outcome was first transferred through a previous action.



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**Table 4: Holdings**

Unique identifier		Metric and quantity					ITMO details				
Cooperative approach <sup>a</sup>	ITMO unique identifier <sup>b</sup>	Underlying units		Metric	non-GHG unit (specify)	Quantity [(ITMO's unit)]	[Quantity (t CO <sub>2</sub> eq)]	[Conversion factor (reporting Party)]	First transferring participating Party <sup>g</sup>	Vintage <sup>h</sup>	First transfer status <sup>i</sup>
		Underlying unit unique identifier <sup>c</sup>	Underlying unit registry ID <sup>d</sup>								
				GHG							
				non-GHG							
				GHG							

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

<sup>b</sup> ID of the ITMO as per decision 6/CMA.4, annex I, para. 5.

<sup>c</sup> Underlying unit ID for ITMOs recorded on the basis of cooperative approach units tracked in a registry.

<sup>d</sup> ID of the underlying registry as per common nomenclatures.

<sup>e</sup> Non-GHG metrics, e.g., MWh.

<sup>f</sup> Method or factor for converting non-GHG units in the reporting Party's mitigation scenario as per decision 2/CMA.3, annex, para. 22(d).

<sup>g</sup> Participating Party in which the mitigation outcome was generated as per common nomenclatures.

<sup>h</sup> Year in which the mitigation outcome occurred.

<sup>i</sup> This field indicates whether the mitigation outcome was first transferred through a previous action.

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## Annex II

### Tables for submitting regular information as per decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraph 23(j), as part of annex IV to the biennial transparency report

#### A. Table 1: Submission

**Table 1: Submission**

<i>Party<sup>a</sup></i>	Party
<i>Version<sup>b</sup></i>	X.Y
<i>Reported years<sup>c</sup></i>	Year 1, Year 2
<i>Date of submission</i>	dd/mm/yyyy
<i>Status<sup>d</sup></i>	(Not) reviewed
<i>First year of the NDC implementation period</i>	Year
<i>Last year of the NDC implementation period</i>	Year
<i>Article 6 TER report<sup>e</sup></i>	Hyperlink

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

<sup>b</sup> Version submitted.

<sup>c</sup> The two-year BTR period in which the reported actions occurred.

<sup>d</sup> “Reviewed” if the information in the submission was considered in an Article 6 report as per decision 6/CMA.4, annex II, para. 2(c). In all other cases, “Not reviewed” is used. This field is automatically completed by the CARP.

<sup>e</sup> Hyperlink to the Article 6 TER report in which the information in the submission has been considered as per decision 6/CMA.4, annex II, para. 2(d). This field is automatically completed by the CARP.

**B. Table 2: Paragraph 23(j) in relation to paragraph 23(c) “Annual quantity of ITMOs first transferred”**

Reported year <sup>a</sup>	Cooperative approach <sup>b</sup>	Sector(s) <sup>c</sup>	[Effected] first transfer <sup>d</sup>	Vintage <sup>e</sup>	Metric	Unit <sup>f</sup>	Annual quantity of ITMOs first transferred (ITMO unit)	Annual quantity of ITMOs first transferred (t CO <sub>2</sub> eq)
GHG								
Non-GHG								

<sup>a</sup> The year within the two-year BTR period to which the annual quantity of ITMOs first transferred relates.

<sup>b</sup> ID of the cooperative approach as per common nomenclatures.

<sup>c</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

<sup>d</sup> Type of first transfer effected. For types of first transfer as per para. 2(a) of decision 2/CMA.3, use “First international transfer”, and for types of first transfer as per para. 2(b), use “authorization”, “issuance” or “use or cancellation”.

<sup>e</sup> The calendar year in which the underlying mitigation occurred.

<sup>f</sup> The unit of measurement in which the ITMOs were generated as per common nomenclatures.

**C. Table 3: Paragraph 23(j) in relation to paragraph 23(d) “Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate”**

Reported year <sup>a</sup>	Cooperative approach <sup>b</sup>	Sector(s) <sup>c</sup>	OIMP <sup>d</sup>	[[Authorized] participating Parties or ]authorized entities <sup>e</sup>	Vintage <sup>f</sup>	Metric	Unit <sup>g</sup>	Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes (ITMO unit)	Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes (t CO <sub>2</sub> eq)
GHG									
non-									
GHG									

<sup>a</sup> The year within the two-year BTR period to which the annual quantity of ITMOs first transferred relates.

<sup>b</sup> ID of the cooperative approach as per common nomenclatures.

<sup>c</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

<sup>d</sup> Specific OIMP towards which the ITMOs can be or were used for.

<sup>e</sup> Authorized participating Parties and authorized entities that used or will use the mitigation outcome for OIMP as per common nomenclatures.

<sup>f</sup> The calendar year in which the underlying mitigation occurred.

<sup>g</sup> The unit of measurement in which the ITMOs were generated as per common nomenclatures.

**D. Table 4: Paragraph 23 (j) in relation to paragraph 23 (e) “Annual quantity of ITMOs used towards achievement of NDC”**

<i>Reported year<sup>a</sup></i>	<i>Cooperative approach<sup>b</sup></i>	<i>Sector(s)<sup>c</sup></i>	<i>First transferring participating Party<sup>d</sup></i>	<i>Vintage<sup>e</sup></i>	<i>Metric</i>	<i>Unit<sup>f</sup></i>	<i>Annual quantity of ITMOs used towards achievement of NDC (ITMO unit)</i>	<i>Annual quantity of ITMOs used towards achievement of NDC (t CO<sub>2</sub> eq)</i>
					GHG			
					non-GHG			

<sup>a</sup> The year within the two-year BTR period to which the annual quantity of ITMOs first transferred relates.

<sup>b</sup> ID of the cooperative approach as per common nomenclatures.

<sup>c</sup> Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

<sup>d</sup> Country of the participating Party where the mitigation outcome was generated as per common nomenclatures.

<sup>e</sup> The calendar year in which the underlying mitigation occurred.

<sup>f</sup> The unit of measurement in which the ITMOs were generated as per common nomenclatures.