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Report on the technical expert review of the first biennial transparency report of Singapore*

Summary

This report presents the results of the technical expert review of the first biennial transparency report of Singapore, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. The review took place from 5 to 9 May 2025 in Singapore City.

* In the symbol for this document, 2024 refers to the year in which the biennial transparency report was submitted, not to the year of publication.



Abbreviations and acronyms

A6.4ER	emission reduction under Article 6, paragraph 4, of the Paris Agreement
BTR	biennial transparency report
CER	certified emission reduction
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
ITMO	internationally transferred mitigation outcome
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N ₂ O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NF ₃	nitrogen trifluoride
NID	national inventory document
PaMs	policies and measures
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
SF ₆	sulfur hexafluoride
TERT	technical expert review team
WM	'with measures'

I. Introduction and summary

A. Introduction

1. This report covers the technical expert review of the BTR1 of Singapore. The review was organized by the secretariat and conducted by the TERT in accordance with the MPGs,¹ particularly chapter VII thereof.
2. A draft version of this report was transmitted to the Government of Singapore, which provided comments that were taken into account, as appropriate, in this final version of the report.²
3. The review was conducted as an in-country review from 5 to 9 May 2025 in Singapore City by the following team of nominated experts from the UNFCCC roster of experts: Jaypalsinh Chauhan (India), Dawa Chhoedron (Bhutan), Haakon Marold (Australia), Helen Plume (New Zealand), Yannick Aurelien Wabo (Cameroon) and Hongwei Yang (China). Helen Plume and Hongwei Yang were the lead reviewers. The review was coordinated by Roman Payo (secretariat).

B. Scope

4. The TERT conducted a technical expert review of the information reported in the BTR1 of Singapore as per the scope of the review defined in paragraph 146 of the MPGs, consisting of:
 - (a) Review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (see chap. II.A below);
 - (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (see chap. II.B below);
 - (c) Identification of areas of improvement³ for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below).

C. Summary

5. Singapore submitted its BTR1 on 11 November 2024, before the deadline of 31 December 2024 mandated in decision 18/CMA.1. Singapore also submitted its NID as a stand-alone document on 11 November 2024, before the deadline of 31 December 2024. Singapore further submitted its CRTs and CTF NDC tables on 11 November 2024, before the deadline of 31 December 2024, and CTF support tables on 6 March 2025, after the deadline of 31 December 2024.⁴ The TERT noted the delay in the submission of the CTF support tables.
6. Singapore submitted information pursuant to Article 6 of the Paris Agreement, which is considered in chapter II.B below.
7. A list of the areas of improvement identified on the basis of the review of the consistency of the reported information with the MPGs can be found in the assessment tables.⁵

¹ Decision 18/CMA.1, annex.

² As per para. 162(e) of the MPGs.

³ As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

⁴ The technical expert review was conducted on the basis of the version of the BTR submitted on 4 December 2024.

⁵ Contained in document FCCC/ETF/TERR.1/2024/SGP/Add.1, available at <https://unfccc.int/first-biennial-transparency-reports>.

8. The Party applied flexibility as provided for those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, of the Paris Agreement in relation to the national inventory report of anthropogenic GHG emissions by sources and removals by sinks⁶ and the information necessary to track progress in implementing and achieving its NDC.⁷ Information on where the flexibility was applied is included in chapters II.A.1–II.A.2 below.

D. Information provided by the Party pursuant to paragraphs 143–145 of the modalities, procedures and guidelines

9. Singapore did not report information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building.

II. Technical expert review⁸

A. Review of the consistency of the submitted information with the modalities, procedures and guidelines⁹

1. National inventory report¹⁰

10. The TERT assessed the information reported in the BTR1 of Singapore and identified areas of improvement relating to consistency with the MPGs, which are described in tables 2–7 of the assessment tables referred to in paragraph 7 above and summarized in table 1.

⁶ The developing country Party applied flexibility in the light of its capacities with respect to the provision in para. 57 of the MPGs.

⁷ The developing country Party applied flexibility in the light of its capacities with respect to the provision in para. 95 of the MPGs.

⁸ As per para. 187 of the MPGs.

⁹ As per para. 146(a) of the MPGs.

¹⁰ As per para. 150(a) of the MPGs.

Table 1

Information reported in Singapore's national inventory report and review of consistency with the modalities, procedures and guidelines

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Submission type (para. 12 of the MPGs)	Has the national inventory report been submitted as a stand-alone document?	Yes	No areas of improvement were identified
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs? ^b	2000–2022, in accordance with the MPGs	2.G.11
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year global warming potential values from the IPCC Fifth Assessment Report?	Yes	No areas of improvement were identified
	Has the Party used other metrics?	No	No areas of improvement were identified
Gases (paras. 47–49 and 51 of the MPGs)	Which gases have been reported?	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃	No areas of improvement were identified
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO ₂ emissions and national totals with and without indirect CO ₂ ?	No	No areas of improvement were identified
	Has the Party reported indirect N ₂ O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	No areas of improvement were identified
National circumstances and institutional arrangements (paras. 18–19 of the MPGs)	Has the Party reported information on the functions related to inventory planning, preparation and management?	Partly	2.G.1
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the <i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> ?	Yes	No areas of improvement were identified
	Has the Party used other IPCC methodological guidance?	Yes, the <i>2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands</i> and the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>	2.G.2

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Key category analysis (paras. 25 and 41–42 of the MPGs)	Has the Party reported a key category analysis?	Yes, a key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend assessment for the starting year (2000) and the latest reporting year (2022) and with and without LULUCF	No areas of improvement were identified
Time-series consistency and recalculations (paras. 26–28 and 43 of the MPGs)	Has the Party reported a consistent time series?	Yes	No areas of improvement were identified
	Has the Party provided justification and explanatory information for recalculations?	Partly	2.G.8
Uncertainty assessment (paras. 29 and 44 of the MPGs)	Has the Party reported the results of the uncertainty analysis and the methods used, underlying assumptions and trends?	Yes, including level and trend uncertainty, reported using approach 1, but approach 2 for the subcategories under category 2.F product uses as substitutes for ozone-depleting substances and the LULUCF sector, for the starting year (2000) and the latest reporting year (2022)	No areas of improvement were identified
QA/QC plan and procedures (paras. 34–36 and 46 of the MPGs)	Has the Party elaborated information on an inventory QA/QC plan, including information on the inventory agency responsible for implementing QA/QC, and current and future QA/QC procedures?	Partly	2.G.7
Assessment of completeness (paras. 30–33, 45 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?		
	Energy	Yes	3.E.5
	IPPU	Yes	4.I.3
	Agriculture	No	No areas of improvement were identified
	LULUCF	Yes	6.L.12
Waste	Yes	7.W.1, 7.W.5	

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Threshold for reporting significant categories (para. 32 of the MPGs)	For categories reported as “NE” owing to insignificance, has information been reported showing that the likely level of emissions is below the threshold of significance?	Partly	2.G.6
Methodologies, emission factors, parameters and activity data (paras. 39–40 and 53–56 of the MPGs)	Has information been reported on categories, gases, methodologies (including the rationale for selecting them), emission factors and activity data at a disaggregated level for the following sectors?		
	Energy	Partly	3.E.1, 3.E.2, 3.E.4
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and such emissions distinctly reported from national totals?	Yes	NA
	Has information been reported indicating how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or IPPU sector?	Yes	NA
	IPPU	Partly	4.I.1, 4.I.2
	Agriculture	Partly	5.A.1, 5.A.2
	LULUCF	Partly	6.L.2, 6.L.3, 6.L.4, 6.L.5, 6.L.7, 6.L.8, 6.L.10, 6.L.11, 6.L.13
	Waste	Partly	7.W.2, 7.W.4, 7.W.6

^a See document FCCC/ETF/TERR.1/2024/SGP/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

^b The developing country Party applied flexibility in the light of its capacities with respect to this provision.

2. Information necessary to track progress in implementing and achieving the nationally determined contribution¹¹

11. The TERT assessed the information reported in the BTR1 of Singapore and identified areas of improvement relating to consistency with the MPGs, which are described in tables 10–11 of the assessment tables referred to in paragraph 7 above and summarized in table 2.

Table 2

Information reported in Singapore's submission

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
National circumstances and institutional arrangements (paras. 59–63 of the MPGs)	No areas of improvement were identified
Description of the NDC under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)	No areas of improvement were identified
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)	10.1, 10.2
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement ^b (paras. 80–90 of the MPGs)	11.1, 11.2
Summary of GHG emissions and removals (para. 91 of the MPGs)	No areas of improvement were identified
Projections of GHG emissions and removals ^b (paras. 92–102 of the MPGs)	No areas of improvement were identified

^a See document FCCC/ETF/TERR.1/2024/SGP/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

^b The developing country Party applied flexibility in the light of its capacities with respect to this provision.

3. Financial, technology development and transfer, and capacity-building support provided¹²

12. According to paragraph 118 of the MPGs, developed country Parties shall provide information pursuant to Article 13, paragraph 9, of the Paris Agreement in accordance with the MPGs contained in chapter V of the annex to decision 18/CMA.1. Other Parties that provide support should also provide such information and, in doing so, are encouraged to use the same MPGs contained in that chapter.

13. Pursuant to Article 13, paragraph 9, of the Paris Agreement, developed country Parties shall and other Parties that provide support should provide information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement.

14. Singapore did not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement. Accordingly, the Party did not provide information on financial or technology development and transfer support provided. Nonetheless, in accordance with that Article, Singapore voluntarily provided information on capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement in its BTR1.

¹¹ As per para. 150(b) of the MPGs.

¹² As per para. 150(c) of the MPGs.

B. Consideration of the Party's implementation and achievement of its nationally determined contribution¹³

15. In considering Singapore's progress in implementing and achieving its NDC, the TERT noted that the NDC¹⁴ is a commitment to limit national GHG emissions, including LULUCF, to around 60 Mt CO₂ eq in 2030 after earlier peaking of emissions. Achievement of the commitment is conditional upon the availability of technologies and effective international cooperation, including the continued international commitment of Parties to the Paris Agreement to fulfilling their climate pledges.

16. The indicator that Singapore selected to track progress in implementing and achieving its NDC is described in table 3.

Table 3

Description of the indicator(s) selected by Singapore to track progress in implementing and achieving its nationally determined contribution

<i>NDC target</i>	<i>Indicator</i>	<i>Description</i>
National GHG emissions including LULUCF in 2030 of around 60 Mt CO ₂ eq after earlier peaking of emissions	National net GHG emissions and removals	Economy-wide absolute GHG emission limitation target covering the energy, IPPU, agriculture, LULUCF and waste sectors and CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ and NF ₃

Sources: Singapore's BTR1 and CTF tables 1–3.

17. The TERT noted that the contribution of LULUCF to achieving the NDC is included in the Party's target-year level and that Singapore plans to use ITMOs from cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement towards the achievement of its NDC.

18. Table 4 summarizes information on progress in implementing the NDC based on national net GHG emissions and removals, including LULUCF, taking into account the type of Singapore's NDC target, including the implementation period, including the most recent year available and the target year, and information on the contribution of LULUCF and use of ITMOs towards the implementation and achievement of the NDC, as applicable.

Table 4

Summary of information on Singapore's progress in implementing and achieving its nationally determined contribution

(kt CO₂ eq)

	<i>National net GHG emissions and removals, including LULUCF</i>	<i>Contribution of LULUCF, as applicable</i>	<i>ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable</i>	<i>Indicator adjusted for contribution of LULUCF and ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable</i>
2021	58 284	NA	0	58 284
2022	58 586	NA	0	58 586
Fixed-level target (2030)				60 000

Sources: Singapore's BTR1 and CTF table 4.

19. According to the most recent information on national net GHG emissions and removals, including LULUCF, provided in CTF table 4, in 2022 Singapore's net GHG emissions and removals, including LULUCF, were 58,586 kt CO₂ eq. Therefore, Singapore's net GHG emissions and removals in 2022 were 1,414 kt CO₂ eq (or 2.4 per cent) below the emission level corresponding to the fixed target level in 2030 (60,000 kt CO₂ eq).

¹³ As per para. 146(b) of the MPGs.

¹⁴ The consideration of the Party's implementation and achievement of its NDC is in the context of the NDC submitted by Singapore on 21 September 2016 and updated on 31 March 2020 and 4 November 2022. The TERT noted that the Party submitted a new NDC on 10 February 2025.

20. Singapore reported information on the actions and PaMs that support the implementation and achievement of its NDC. Table 5 provides a summary of the reported information on the key PaMs of Singapore.

Table 5

Summary of information on key policies and measures reported by Singapore

<i>Sector</i>	<i>Key PaMs</i>	<i>Estimate of expected GHG emission reductions in 2030 (kt CO₂ eq)</i>
Policy framework and cross-sectoral measures	Carbon tax	NE
Energy		
Energy efficiency	Minimum energy performance standards for domestic appliances ^a	500–520
	Mandatory energy labelling scheme for domestic appliances ^a	Up to 280
	Mandatory minimum environmental sustainability standards for new and existing buildings ^a	850
Energy supply and renewables	Co-digestion of sludge and food waste for biogas production	20
	Low-carbon electricity imports and grid integration	2 340
Transport	Increasing the modal share of public transport, including measures under the Land Transport Master Plan for 2040 ^a	840
	Replacing public buses that have an internal combustion engine	160
	Electrifying light-duty vehicles ^a	900
	Mandatory Fuel Economy Labelling Scheme and implementation of the Vehicular Emissions Scheme, which provides rebates and imposes surcharges ^a	170
IPPU	Reducing emissions from industry through energy efficiency and other measures ^a	2 240–3 360
	Capture, use and storage of CO ₂ emissions from the production of energy and chemicals ^a	Up to 2 500
Waste	Enhancing plastics recycling	–
	Increasing the overall recycling rate	50

Sources: Singapore's BTR1 and CTF table 5.

^a Included in the WM scenario projections.

21. Singapore's total GHG emissions are dominated by emissions from the energy sector, which accounted for 96.4 and 83.8 per cent of the total emissions excluding LULUCF in 2000 and 2022 respectively. The contribution of the IPPU sector to the total emissions increased from 3.0 to 15.5 per cent between 2000 and 2022, driven by the increase in emissions for categories 2.E electronics industry (by 2,770.19 kt CO₂ eq, or 306.6 per cent) and 2.F product uses as substitutes for ozone-depleting substances (by 3,912.86 kt CO₂ eq, or 2,846.4 per cent). The aggregated contribution of the agriculture and waste sectors amounted to less than 1 per cent throughout the time series. Most of the adopted or implemented PaMs, actions and plans (including the carbon tax) are directed towards improving energy efficiency and reducing emissions in the energy, including transport, and IPPU sectors. The TERT noted that PaMs, actions and plans have started to have an impact on GHG emission reductions in the energy sector, where emissions peaked in 2018 (at 50.51 Mt CO₂ eq compared with 49.10 Mt CO₂ eq in 2022). Within the energy sector, emissions for subcategory 1.A.2 manufacturing industries and construction were lower in 2019–2022 (ranging from 18.39 to 19.66 Mt CO₂ eq) than at their peak in 2018 (21.09 Mt CO₂ eq). Similarly, emissions for subcategory 1.A.3 transport peaked in 2016 at 8.28 Mt CO₂ eq. However, PaMs, actions and plans have been unable to counteract the growth in emissions

from the IPPU sector by 657.9 per cent between 2000 and 2022, with emissions increasing year-on-year except between 2006 and 2007.

22. The TERT noted that constraints in Singapore such as limited availability of renewable energy sources and lack of feasibility of adopting alternative energy sources such as nuclear power generation reduce the Party's options for a low-carbon energy transition. Such transition depends on Singapore's ability to import low-carbon energy sources, such as zero or low-carbon electricity, from other countries.

23. Singapore reported projections for 2025 and 2030 under the WM scenario.¹⁵ The Party applied flexibility as per paragraph 95 of the MPGs to extend its projections only until the end point of its first NDC (2030), instead of beginning from the most recent year in the Party's national inventory report (2022) and extending at least 15 years beyond the next year ending in zero or five. The WM scenario reported by the Party includes PaMs implemented and adopted until 2030. Singapore did not report a 'with additional measures' or 'without measures' scenario. The projected emission levels are presented in table 6. The TERT noted that information on GHG emission projections was not used by the TERT in considering Singapore's progress in implementing its NDC.

Table 6

Summary of greenhouse gas emission projections for Singapore

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2020 level (%)</i>	<i>Change in relation to 2022 level (%)</i>
Inventory data 2020	53 871.28	NA	-8.0
Inventory data 2022	58 586.12	8.8	NA
WM projections for 2025	62 210.16	15.5	6.2
WM projections for 2030	62 514.99	16.0	6.7

Sources: Singapore's BTR1 and CTF tables 6–9.

Note: The projections are for GHG emissions including LULUCF and excluding ITMOs.

24. The TERT notes that Singapore's net GHG emissions and removals in 2022 were 2.4 per cent below the fixed target level for 2030 (see para. 19 above). The TERT also notes that there are not yet enough data to sufficiently assess the Party's progress in implementing the NDC, as it is early in the implementation period (2021–2030). The TERT further notes that regular monitoring of emissions and the results of mitigation actions, including the use of ITMOs, allows adjustments to be made as needed towards the target of limiting national net GHG emissions and removals to 60 Mt CO₂ eq in 2030.

C. Consideration of the Party's support provided¹⁶

25. Singapore voluntarily reported information in its BTR1 on capacity-building support provided (see para. 14 above).

D. Identification of areas of improvement¹⁷

26. During the technical expert review, the TERT identified areas of improvement in relation to Singapore's implementation of Article 13 of the Paris Agreement, which are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 7 above.

¹⁵ Note that, as per para. 93 of the MPGs, projections shall not be used to assess progress towards the implementation and achievement of an NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline.

¹⁶ As per para. 146(c) of the MPGs.

¹⁷ As per para. 146(d) of the MPGs.

E. Assistance in identifying capacity-building needs¹⁸

27. Singapore, in consultation with the TERT, has not identified any needs for capacity-building to facilitate reporting in its BTR relating to the flexibilities applied by it as per the MPGs.

III. Conclusions and recommendations

28. The TERT conducted a technical expert review of the information reported in the BTR1, NID, CRTs and CTF tables of Singapore in accordance with the MPGs.

29. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by Singapore with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 7 above.

30. The TERT considers that, on the basis of a comparison of information on net GHG emissions and removals for the most recent reported year (2022) with the target level, and taking into account information on mitigation actions, projections and national circumstances and relevant underlying drivers, there are not yet enough data to sufficiently assess Singapore's progress in implementing its NDC by implementing mitigation actions and through planned use of ITMOs, as it is still early in the implementation period (2021–2030).

31. The TERT notes that PaMs, actions and plans have started to have an impact on GHG emission reductions in the energy sector, the main contributor to total emissions in Singapore. However, emissions from the IPPU sector have continued to rise and concurrently increase their share in the total national emissions, which indicates that economic drivers such as increased demand for industrial output have outpaced the implementation of mitigation PaMs in the short term.

32. Singapore did not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement, but, in accordance with the MPGs, voluntarily reported information on capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1.¹⁹

33. Regarding the implementation of Article 13 of the Paris Agreement and transparency-related activities, Singapore did not report any support needed.

34. In consultation with Singapore, the TERT did not identify reporting-related needs for capacity-building support relating to the flexibilities applied by the Party as per the MPGs that could facilitate the Party's preparation of subsequent BTRs.

¹⁸ As per para. 146(e) of the MPGs.

¹⁹ As per para. 118 of the MPGs.

Annex

Documents and information used during the review

A. Reference documents

BTR1 of Singapore. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 CTF tables of Singapore. Available at <https://unfccc.int/first-biennial-transparency-reports>.

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B. Additional information provided by the Party

Responses to questions during the review were received from Mein Yeak Siow (National Climate Change Secretariat of Singapore), including additional material.