



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

Fourth session

Sharm el-Sheikh, 6–18 November 2022

Agenda item 13

**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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paragraph 2, of the Paris Agreement and in decision
2/CMA.3**

Proposal by the President

Draft decision -/CMA.4

**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 Article 6, paragraph 1, of the Paris Agreement, Parties recognize that some Parties choose to pursue voluntary cooperation in the implementation of Parties' nationally determined contributions to allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity,

Also recalling decision 2/CMA.3 and its annex,

Further recalling decision 1/CP.24, paragraph 43(a), according to which Parties may submit their national communication and biennial transparency report as a single report 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,¹

1. *Adopts:*

(a) The guidance relating to decision 2/CMA.3, annex, chapter VI.A (Tracking), as contained in annex I;

(b) The guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review), as contained in annex II;

(c) The outline for the Article 6 technical expert review report referred to in decision 2/CMA.3, annex, chapter V (Review), paragraph 27, as contained in annex III;

¹ Decision 18/CMA.1, annex.

(d) The training programme for technical experts participating in the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review), as contained in annex IV;

(e) The outline for the initial report (hereinafter referred to as initial report) and updated initial report referred to in decision 2/CMA.3, annex, chapter IV (Reporting), as contained in annex V;

(f) The outline for annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information), as contained in annex VI;

2. *Encourages* Parties to test the draft version of the agreed electronic format contained in annex VII and to provide feedback via the submission portal² by 30 April 2023;

3. *Requests* the secretariat to organize a hybrid workshop on the draft version of the agreed electronic format referred to in paragraph 2 above at least one month prior to the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice (June 2023);

4. *Also requests* the Subsidiary Body for Scientific and Technological Advice to continue its work on the draft version of the electronic format referred to in paragraph 2 above, taking into consideration the submissions from Parties on this matter also referred to in that paragraph and the workshop referred to in paragraph 3 above, with a view to finalizing a recommendation on the agreed electronic format for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session (November–December 2023);

5. *Clarifies* that the vintage of an internationally transferred mitigation outcome is the calendar year in which the underlying mitigation occurred;

6. *Decides* that a participating Party that identifies information as confidential, pursuant to decision 2/CMA.3, annex, paragraph 24, should provide the basis for protecting such information;

7. *Also decides* that Article 6 technical expert review teams will follow the Article 6 technical expert review report outline contained in annex III;

8. *Invites* Parties and, as appropriate, intergovernmental organizations to nominate technical experts with the relevant qualifications to the UNFCCC roster of experts in accordance with annex II, chapter XI;

9. *Requests* the secretariat to implement and maintain the training programme for technical experts participating in Article 6 technical expert reviews pursuant to decision 2/CMA.3, annex, paragraph 26, taking into account technical advice from Article 6 lead reviewers on the implementation of the training for technical experts participating in Article 6 technical expert reviews pursuant to annex II, chapter XI.C;

10. *Also requests* the secretariat to report to the Subsidiary Body for Scientific and Technological Advice at its fifty-eighth session on progress in developing the training programme referred to in paragraph 1(d) above and at each subsequent session until development of the training programme has been completed;

11. *Further requests* the secretariat to make available as soon as possible an initial version of the courses comprising the training programme, as outlined in annex IV, and to make available no later than December 2023 the course related to the requirements of initial reports set out in decision 2/CMA.3, annex, paragraph 18;

12. *Requests* the secretariat to promote geographical and gender balance among the technical experts participating in the training programme referred to in paragraph 1(d) above, to the extent possible, giving special consideration, including in terms of support for participation, to experts from developing countries, particularly the least developed countries and small island developing States;

² <https://www4.unfccc.int/sites/submissionsstaging/Pages/Home.aspx>.

13. *Also requests* the secretariat to include any cases of persistent inconsistencies and/or non-responsiveness by a participating Party, as contained in the recommendations arising from the Article 6 technical expert review, including responses, if any, to such recommendations that may be provided by the participating Party concerned, in the annual compilation and synthesis of the results of the Article 6 technical expert review referred to in decision 2/CMA.3, paragraph 13, and publish the information on the centralized accounting and reporting platform in a disaggregated manner in respect of each Party;

14. *Invites* the Committee referred to in Article 15, paragraph 2, of the Paris Agreement to liaise with the Article 6 lead reviewers referred to in annex II, chapter XI.C, as needed, when cases of significant and persistent inconsistencies are identified and addressed by the Committee in accordance with decision 20/CMA.1, annex, paragraph 22(b);

15. *Also invites* Parties to submit views on options for the recommendations referred to in paragraphs 16–17 below via the submission portal for consideration by the Subsidiary Body for Scientific and Technological Advice prior to its:

- (a) Fifty-eighth session, in relation to paragraphs 16(a) and 17 below;
- (b) Sixtieth session (June 2024), in relation to paragraph 16(b) below;

16. *Requests* the Subsidiary Body for Scientific and Technological Advice to continue its work to develop, on the basis of the guidance in the annex to decision 2/CMA.3 and the further guidance in the annexes to this decision, taking into account the submissions referred to in paragraph 15 above:

(a) Recommendations for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session on:

- (i) Further consideration of the special circumstances of the least developed countries and small island developing States;
- (ii) The modalities for reviewing information that is confidential;
- (iii) The reviews specifying recommended action to be taken when inconsistencies are identified, and provisions on how a Party should respond to those recommendations and the implications of non-responsiveness, if any;

(b) Recommendations for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its sixth session (November 2024) on:

- (i) The 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:
 - a. 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;
 - b. 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;
- (ii) Consideration of whether internationally transferred mitigation outcomes could include emission avoidance;

17. *Also requests* the Subsidiary Body for Scientific and Technological Advice, on the basis of the guidance in the annex to decision 2/CMA.3 and the further guidance in the annexes to this decision, to develop recommendations, taking into account Party submissions referred to in paragraph 15 above and giving consideration to implementation priorities, for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fifth session, on:

(a) The sequencing and timing of the submission of the initial report, the completion of the Article 6 technical expert review of that report, and the submission of the agreed electronic format;

(b) The process of authorization pursuant to decision 2/CMA.3, annex, paragraphs 2, 18(g) and 21(c), notably the scope of changes to authorization of internationally transferred mitigation outcomes towards use(s), and the process for managing them and for authorization of entities and cooperative approaches with a view to ensuring transparency and consistency;

(c) The application of decision 2/CMA.3, annex, paragraph 2, on mitigation outcomes authorized by a participating Party for use towards achievement of a nationally determined contribution and for other international mitigation purposes in accordance with decision 2/CMA.3, annex, paragraph 1(d) and (f);

(d) Tables for submitting annual information as part of the regular information, as referred to in decision 2/CMA.3, annex, paragraph 23(j);

(e) Consideration of possible implications for the reporting of annual information pursuant to decision 2/CMA.3, annex, paragraphs 20 and 23, from the application of methods for converting the non-greenhouse gas metric into tonnes of carbon dioxide equivalent in accordance with decision 2/CMA.3, annex, paragraph 22(d), with a view to ensuring that the amount of internationally transferred mitigation outcomes in a non-greenhouse gas metric acquired by a participating Party does not exceed the amount of internationally transferred mitigation outcomes in the non-greenhouse gas metric of the participating Party initiating the transfer;

(f) The process of identifying, notifying and correcting inconsistencies in data on internationally transferred mitigation outcomes in the Article 6 database, in accordance with decision 2/CMA.3, annex, paragraph 33, and its dependence on the agreed electronic format;

(g) The need for additional functionalities and procedures for the international registry to allow for transfer of Article 6, paragraph 4, emission reductions to the international registry and to provide services for cooperative approaches if voluntarily requested by Parties participating in a cooperative approach, including, inter alia, additional technical functionalities and administrative arrangements, for authorizing account access, and further guidance on procedures for reporting and review for the cooperative approaches of the participating Parties requesting such services, which may be required in addition to the relevant guidance in decision 2/CMA.3 and annex I to this decision;

(h) The accounts of the international registry and the role of the international registry administrator, in accordance with the guidance contained in annex I;

(i) The submission of information by Parties using the international registry as the basis for tracking internationally transferred mitigation outcomes;

(j) The common nomenclature referred to in annex I, chapter II.B, including for cooperative approaches reported by participating Parties, first transferring Party, sectors, activity types, non-greenhouse gas metrics and their units of measurement, registries that track internationally transferred mitigation outcome from cooperative approaches and action types; first transfer specifications; and purposes towards which use of internationally transferred mitigation outcomes is authorized;

18. *Further requests* the secretariat to organize a workshop, before 30 April 2023, with broad participation, to enable the participatory sharing of views on potential challenges participating Parties may face in addressing different elements of the initial report and to support the identification of related capacity-building needs;

19. *Invites* Parties to submit their views on potential challenges in the preparation of the reporting on elements listed in the initial report via the submission portal;

20. *Requests* the secretariat to prepare a technical paper on the basis of issues identified at the workshop referred to in paragraph 18 above and Party submissions referred to in paragraph 19 above on potential considerations in the preparation of the reporting on elements listed in the initial report;

21. *Invites* the Subsidiary Body for Scientific and Technological Advice to reflect, at its fifty-eighth session, on the outcomes of the workshop referred to in paragraph 18 above and technical paper referred to in paragraph 20 above and, where appropriate, make

recommendations to inform the preparation of the manual referred to in paragraph 22 below to support the submission of initial reports by participating Parties;

22. *Requests* the secretariat to develop and regularly update a manual containing illustrative elements of information³ for the initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) to facilitate Parties' understanding of how to report information pertaining to decision 2/CMA.3, annex, paragraphs 18–22, taking into account the outcomes of the workshop referred to in paragraph 21 above and noting that the illustrative elements of information to be included in the manual have no formal status, are for voluntary use and shall not be used or referred to in the Article 6 technical expert review;

23. *Also requests* the secretariat to provide, as part of the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, capacity-building, including by holding at least one virtual workshop, with the broad participation of Parties and prior to the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice, on the use of the reporting outlines and tables, particularly in relation to the completion and submission of initial reports;

24. *Further requests* the secretariat to expedite the implementation of the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, within a time frame in which elements are prioritized that are more urgent and relevant to enabling Parties to participate in cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, taking into account the work it has already initiated under the capacity-building programme, and to report regularly on the status of its implementation to the Subsidiary Body for Scientific and Technological Advice and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;

25. *Requests* the secretariat, as a matter of priority, to develop the centralized accounting and reporting platform and the Article 6 database referred to in decision 2/CMA.3, annex, paragraphs 32 and 35, on the basis of the relevant guidance contained in annex I, chapters II–III, and to make available a test version by June 2024 with a view to the first version being finalized by June 2025;

26. *Also requests* the secretariat, as part of the implementation of the centralized accounting and reporting platform and the Article 6 database, to make the detailed requirements of the platform and database available to Parties before the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice to allow Parties to provide views thereon via the submission portal within four weeks of publication of the requirements;

27. *Invites* Parties to submit views on their experience with the test version of the centralized accounting and reporting platform and the Article 6 database and any inputs on improving these systems via the submission portal within eight weeks of the release of the test version;

28. *Requests* the secretariat to provide an interim solution by January 2023 for the submission of information pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), until the centralized accounting and reporting platform and the Article 6 database are released to enable participating Parties to make submissions, taking into account that the interim solution shall enable the publishing of non-confidential information pursuant to decision 2/CMA.3, annex, paragraph 24;

29. *Strongly encourages* participating Parties, in preparing tables for the submission of information in relation to quantitative information as per decision 2/CMA.3, annex, paragraphs 20 and 23, to use the pre-consistency check function of the centralized accounting and reporting platform when it is made available, which shall not supersede the performance of the consistency check after this information is submitted;

30. *Requests* the secretariat to develop and maintain the necessary processes and guidelines for the submission and processing of the information referred to in paragraph 1(e–f) and paragraph 2 above, including in relation to the consistency check referred to in decision

³ A suggested list of illustrative elements of information can be found at <https://unfccc.int/documents/624401>.

2/CMA.3, annex, paragraph 33(a), and to publish a user manual, including in a user-friendly online version, for the Article 6 database and any supporting features and functionalities of the centralized accounting and reporting platform in line with the timeline for its implementation referred to in paragraph 25 above;

31. *Also requests* the secretariat to explore opportunities for streamlining the process of making submissions under Articles 6 and 13 of the Paris Agreement, including by integrating the submission portal of the centralized accounting and reporting platform referred to in annex I, paragraph 30(b), with the submission portal for Article 13 reporting with a view to efficiently managing the submission of information required under both Articles 6 and 13;

32. *Further requests* the secretariat to develop, publish and periodically update, for participating Parties opting to apply the guidance referred to in annex I, chapter I.B, standards and recommended practices for electronic recording of data and information related to internationally transferred mitigation outcomes, and communication standards for interoperability and transactions with internationally transferred mitigation outcomes, including record-keeping arrangements, data security protocols, risk management and disaster recovery procedures, and other practices, as necessary, including with inputs from the forum referred to in paragraph 34 below, and to publish relevant outputs in a dedicated area on the centralized accounting and reporting platform;

33. *Requests* the secretariat, pursuant to decision 2/CMA.3, annex, paragraph 30, to:

(a) Implement the international registry in accordance with the guidance contained in annex I, chapter I.C, while prioritizing the requirements as per annex I, chapters I.A–I.B, and make it available to participating Parties not later than 2024;

(b) Provide an interim solution for participating Parties until the international registry becomes operational;

(c) Make available, as part of the implementation, the technical specifications and associated cost estimates for the international registry to Parties before the fifty-eighth session of the Subsidiary Body for Scientific and Technological Advice for comment via the submission portal within four weeks of their publication;

(d) Develop and implement the necessary processes and procedures for operating the international registry;

34. *Also requests* the secretariat to establish a voluntary forum of Article 6 registry system administrators and technical experts of participating Parties to facilitate cooperation among them, including sharing knowledge and experience in the context of implementing and operating infrastructure, and to provide input to the further development and implementation of infrastructure, as necessary;

35. *Further requests* the secretariat to establish an online platform for information exchange and to support the forum of Article 6 registry system administrators in identifying topics of interest and relevant activities, including for public engagement;

36. *Encourages* participating Parties to prepare their initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) in accordance with the outlines contained in annexes V and VI respectively, as referred to in decision 2/CMA.3, annex, chapters IV.A (Initial report) and IV.C (Regular information);

37. *Reiterates* the principle of avoiding duplication of work and minimizing the burden on Parties and the secretariat referred to in annex II, paragraph 1(d), in relation to the Article 6 technical expert review of cooperative approaches;

38. *Requests* the secretariat to prepare a technical paper on options for funding the activities related to the infrastructure and the Article 6 technical expert review under Article 6, paragraph 2, of the Paris Agreement for consideration by the subsidiary bodies at their fifty-eighth sessions;

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

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

Annex I***Guidance relating to decision 2/CMA.3, annex, chapter VI
(Tracking)****I. Guidance relating to the registries referred to in decision
2/CMA.3, annex, paragraph 29****A. Form, functions and processes**

1. Each Party participating in a cooperative approach referred to in Article 6, paragraph 2, of the Paris Agreement shall have, or have access to, a registry for the purpose of tracking, that:

- (a) Has accounts for ITMOs, as necessary;
- (b) Records the actions relating to ITMOs, including authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards OIMPs, and voluntary cancellation (including for overall mitigation in global emissions, if applicable);
- (c) Tracks, maintains records and accounts for ITMOs, including through unique identifiers;
- (d) Provides access to the Party and other entities for which access is authorized by the Party to implement the actions referred to in paragraph 1(b) above;
- (e) Produces, maintains and compiles records, information and data, consistently with the annual information submitted in the agreed electronic format.

2. Electronic arrangements and other technical and administrative arrangements for registries shall be based on software that enables tracking and recording of ITMOs. Such registries should be maintained in accordance with administrative procedures and precautions to avoid or control risks relating to the consistency of data (hereinafter referred to as consistency of data).

1. Tracking and recording methods

3. Each participating Party shall track and record ITMOs from a cooperative approach consistently during the NDC implementation period.

4. ITMOs shall be uniquely identified in a way that renders ITMOs traceable to the mitigation outcome(s) represented.

5. Each ITMO shall have a unique identifier. The unique identifier for each ITMO shall comprise at the minimum:

- (a) The identifier of the cooperative approach;
- (b) The identifier of the originating Party registry;
- (c) The identifier of the first transferring Party;
- (d) The serial number;
- (e) The vintage of the underlying mitigation outcome.

6. ITMOs can be tracked and reported in blocks.

2. Actions and records

7. Each participating Party shall ensure that the registry records information and data on authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

towards OIMPs, and voluntary cancellation (including for overall mitigation in global emissions, if applicable).

8. Each participating Party shall, in implementing its registry, achieve data integrity in tracking and recording ITMOs and enable reporting consistent with the agreed electronic format.

B. Interoperability

9. Where participating Party registries are interoperable, the Parties participating in a cooperative approach shall, for the purpose of transferring ITMOs, implement appropriate standards and procedures to mitigate risks to the consistency of data, including through communication of data about the transfer and reconciliation procedures within and between registries.

10. Interoperability of 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.

C. Guidance relating to the international registry referred to in decision 2/CMA.3, annex, paragraph 30

11. The international registry is a consolidated system comprising each participating Party's registry sections, with each section performing the functions set out in decision 2/CMA.3, annex, paragraph 29, and chapter I.A–B above.

12. The international registry shall consist of Party-specific sections and a section for the administrator of the international registry.

13. International registry sections shall be isolated from each other on the user interface platform while maintaining the cross-sectional consistency of data.

14. The secretariat, in implementing the international registry, shall strive to minimize its development and operational costs while ensuring that the international registry meets the necessary security and quality expectations.

1. Accounts and actions

15. The international registry shall, for the purpose of tracking and recording ITMOs, comprise an electronic database and other technical and administrative arrangements and support the accounts and perform the operations set out in paragraph 1 above.

16. Accounts shall enable the tracking and recording of information in relation to the ITMO actions they record.

2. Processes

(a) Roles of administrators

17. The secretariat fulfils the role of the administrator of the international registry, including developing and maintaining:

- (a) The international registry software;
- (b) Change management procedures, operational level agreements, hosting and synchronization of nomenclature with the centralized accounting and reporting platform;
- (c) Procedures for corrective actions to ensure the consistency and correct accounting of ITMOs;
- (d) Standards and procedures for interoperability with other registries and procedures for implementing interoperability, while ensuring that the costs and burden related to such interoperability are minimized.

18. Each participating Party that uses the international registry is responsible for tracking the underlying mitigation activities and mitigation outcomes and ensuring avoidance of double counting.

(b) Other

19. The international registry administrator shall assist the least developed countries and small island developing States that use the international registry with functions and processes, as necessary, subject to the availability of financial resources.

20. The international registry shall enable, for each participating Party, the automatic pre-filling in the agreed electronic format and of other quantitative information requirements pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), including in relation to authorized Article 6, paragraph 4, emission reductions.

21. The international registry shall enable the production and dissemination of reports to the designated registry administrators of participating Parties on the history of holdings and actions in relation to accounts associated with the respective participating Parties.

22. The international registry shall make non-confidential information publicly available and provide a publicly accessible user interface through the web portal of the centralized accounting and reporting platform.

3. Interoperability

(a) Connection of the mechanism registry to the international registry

23. Pursuant to decision 3/CMA.3, annex, paragraph 63, the mechanism registry is connected to the international registry. The connection of the mechanism registry to the international registry shall, at a minimum, enable the functions referred to in paragraphs 9–10 above and be implemented in accordance with future decisions of the CMA.

(b) Connection of participating Party registries to the international registry

24. A participating Party may connect its registry to the international registry. Such connections shall apply the interoperability arrangements applicable to all registries as described in chapter I.B above and other relevant future decisions of the CMA.

II. Guidance relating to the centralized accounting and reporting platform referred to in decision 2/CMA.3, annex, paragraph 26

A. Form and functions

25. The centralized accounting and reporting platform referred to in decision 2/CMA.3, annex, paragraph 35, supports the review referred to in chapter V (Review) of the same decision and provides transparency in relation to cooperative approaches by publishing information submitted by participating Parties pursuant to chapter IV (Reporting) of the same decision.

26. The centralized accounting and reporting platform shall be implemented as a digital web-based platform and shall contain the international registry and the Article 6 database as distinct parts.

27. The centralized accounting and reporting platform shall house or provide:

(a) Templates for tables and outlines for the information to be reported pursuant to decision 2/CMA.3, annex, chapter IV (Reporting);

(b) A submission portal for participating Parties to submit information pursuant to decision 2/CMA.3, annex, chapter IV (Reporting). The submission portal shall have a human- and machine-readable interface for uploading information, including for recording

data in the Article 6 database. The submission portal shall enable automated pre-checks of the draft submissions, including on the basis of the information recorded in the Article 6 database, that provide feedback to the submitting Party about apparent or potential inconsistencies prior to submission of information;

(c) Workflows for processing submissions;

(d) Safe storage for submitted information;

(e) An area for each participating Party, accessible after valid authentication, to support the preparation of its submissions pursuant to decision 2/CMA.3, annex, chapter IV (Reporting) and to support communications with the secretariat and the Article 6 technical expert review teams. The participating Party shall have access to reporting tables and outlines for information that are automatically pre-filled with information previously submitted through electronic templates;

(f) An area for Article 6 technical expert review teams, accessible after valid authentication, to access information relevant to reviews assigned to them, including confidential information, and to support communications with the secretariat and Parties undergoing an Article 6 technical expert review. This area may use information compilers, checklists and review tools;

(g) A public interface.

B. Common nomenclatures

28. The centralized accounting and reporting platform shall enable the management of a common list of values for specific information attributes required for the reporting of annual information in accordance with decision 2/CMA.3, annex, chapter IV (Reporting) (hereinafter referred to as common nomenclatures).

29. Common nomenclatures shall be managed through a process for requesting the establishment of and changes to common nomenclatures.

30. The secretariat or participating Parties may identify the need for and request the establishment of further common nomenclatures.

31. A common nomenclature shall comprise unique elements (values), which shall be assigned by the centralized accounting and reporting platform. Common nomenclature elements shall be robust and immutable. New common nomenclatures or new elements may be added to existing nomenclatures and elements. When changes to common nomenclatures and their elements are unavoidable, a manual review of the impact on existing operations, and assessment of possible remediations or mitigations shall be carried out by the secretariat, including through consultations with participating Parties, as appropriate.

III. Guidance relating to the Article 6 database referred to in decision 2/CMA.3, annex, paragraph 32

A. Form and functions

32. The Article 6 database referred to in decision 2/CMA.3, annex, paragraph 32, records and compiles the information submitted by participating Parties pursuant to chapter IV.B–C (Reporting) of the annex to the same decision and supports the review referred to in chapter V (Review) of the annex to decision 2/CMA.3, including the recording of corresponding adjustments and emissions balances and information on ITMOs first transferred, transferred, acquired, held, cancelled, cancelled for overall mitigation in global emissions, if any, and/or used by participating Parties.

33. The Article 6 database shall record the unique identifiers for ITMOs contained in the registries by receiving the unique identifiers via the agreed electronic format. Each unique identifier shall remain unchanged throughout this process.

34. The Article 6 database shall be implemented as an integrated but distinct database within the centralized accounting and reporting platform, and an Article 6 database data model shall be designed on the basis of the agreed electronic format for submission of annual information to the Article 6 database.¹

35. The Article 6 database shall enable the compilation of annual information submitted by a participating Party for inclusion in the format for the structured summary, required pursuant to decision 18/CMA.1, annex, paragraph 77(d), as part of the biennial transparency report.

36. The publishing of non-confidential information stored in the Article 6 database, including in relation to the results of the consistency check, as per decision 2/CMA.3, annex, paragraph 33(a), shall be done through the public interface of the centralized accounting and reporting platform.

B. Consistency check procedure

37. Pursuant to decision 2/CMA.3, annex, paragraph 32(b), the Article 6 database shall automate the identification of inconsistencies in submitted annual information and notify the participating Party or participating Parties, as applicable, of such inconsistencies.

38. The Article 6 database shall automate the consistency check as per decision 2/CMA.3, annex, paragraph 33(a).

39. The Article 6 database shall identify inconsistencies and unavailability of annual information by performing consistency checks on the accuracy and completeness of the information in accordance with the relevant requirements of decision 2/CMA.3, annex, chapter IV.B–C (Reporting). The consistency checks shall extend to the reported information of all Parties participating in a cooperative approach in respect of that cooperative approach, including by comparing amounts first transferred or transferred and acquired between participating Parties.

40. The Article 6 database, through the submission portal of the centralized accounting and reporting platform, shall make available to participating Parties a pre-submission consistency check option for draft annual information for voluntary use by Parties.

¹ As per decision 2/CMA.3, annex, chap. IV (Reporting).

Annex II*

Guidelines for the Article 6 technical expert review pursuant to decision 2/CMA.3, annex, chapter V (Review)

I. Guiding principles

1. The guiding principles of the guidelines for the Article 6 technical expert review pursuant to decision 2/CMA.3, annex, chapter V (Review) are as follows:
 - (a) Promote transparency, accuracy, completeness, consistency and comparability;
 - (b) Facilitate the application of robust accounting for engagement in the cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement;
 - (c) Acknowledge the importance of facilitating improved reporting and transparency over time;
 - (d) Avoid duplication of work and minimize the burden on Parties and the secretariat, including through leveraging capabilities available through the centralized accounting and reporting platform in preparing for and carrying out reviews.

II. Scope

2. An Article 6 technical expert review consists of:
 - (a) A review of the consistency of the information, including on each cooperative approach, submitted by the participating Party in its initial report with the requirements of decision 2/CMA.3, annex, paragraph 18;
 - (b) A review of the consistency of the information for each further cooperative approach submitted by the participating Party in an updated initial report with the requirements of decision 2/CMA.3, annex, paragraph 18(g-i);
 - (c) A review of the consistency of the information in relation to its participation in cooperative approaches submitted by the participating Party in its regular information as an annex1 to the biennial transparency report with the requirements of decision 2/CMA.3, annex, paragraphs 21–23;
 - (d) A consideration of the results of the consistency check referred to in decision 2/CMA.3, annex, paragraph 33(a), performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database with respect to the requirements set out in decision 2/CMA.3, annex, chapter IV (Reporting), including across participating Parties for each cooperative approach in which the Party under review participates.
3. Information submitted by a participating Party is considered to be consistent with these guidelines when all of the following requirements are met:
 - (a) The information is complete, transparent and consistent with the annex to decision 2/CMA.3 and any future relevant decisions of the CMA;
 - (b) The information is consistent across the different reporting requirements, namely the initial report, updated initial report, and annual information and regular information annexes to the biennial transparency report, as well as the structured summary (required pursuant to decision 18/CMA.1, annex, para. 77(d), as part of the biennial transparency report) in which annual information is included, to the extent possible;

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

¹ Annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency reports, referred to in annex IV to decision 5/CMA.3.

- (c) The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible.
4. The Party under review shall indicate in its submission if information from other participating Parties in the same cooperative approach(es) is unavailable, to the extent possible.
5. An Article 6 technical expert review shall specify recommended actions to be taken by the participating Party, including recommendations on:
- (a) How to improve consistency with the requirements of the annex to decision 2/CMA.3 and any future relevant decisions of the CMA;
 - (b) How to address identified inconsistencies in quantified information that is reported under chapter IV.B–C (Reporting) of the annex to decision 2/CMA.3 and/or identified by the secretariat as part of the consistency check.
6. An Article 6 technical expert review team shall also consider any recommendations on inconsistency and areas for improvement identified in previous Article 6 technical expert review reports for the participating Party, if any, and reiterate those recommendations in cases of non-responsiveness of the participating Party in its latest submission.
7. An Article 6 technical expert review team may identify capacity-building needs and areas for improvement in consultation with the participating Party.
8. The Article 6 technical expert review team shall pay particular attention to the respective national capabilities and circumstances of participating developing country Parties and recognize the special circumstances of the least developed countries and small island developing States.
9. The Article 6 technical expert review shall be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty and avoid placing undue burden on participating Parties.
10. The Article 6 technical expert review teams shall not:
- (a) Make political judgments;
 - (b) Review the adequacy or appropriateness of a Party's NDC under Article 4 of the Paris Agreement;
 - (c) Review the adequacy or appropriateness of:
 - (i) A cooperative approach in which a Party is participating and associated descriptions;
 - (ii) The activities under the cooperative approach;
 - (iii) The authorization of a cooperative approach or ITMOs from a cooperative approach towards use(s).

III. Information to be reviewed

11. Information submitted by a Party participating in a cooperative approach under Article 6, paragraph 2, of the Paris Agreement shall undergo an Article 6 technical expert review consistently with these guidelines. The reviews encompass:
- (a) The initial report and updated initial report, as referred to in paragraph 2(a–b) above, submitted by each participating Party;
 - (b) Regular information, as an annex to a biennial transparency report, as referred to in paragraph 2(c) above, submitted by each participating Party.
 - (c) The information referred to in paragraph 2(d) above.

IV. Timing and sequencing of review

12. The initial reports and updated initial reports submitted during a three-month calendar period or a six-month calendar period shall undergo an Article 6 technical expert review following the calendar period in which they were submitted. Where an initial report or updated initial report for a Party is submitted at the same time as a Party's regular information, the initial report or updated initial report and regular information may be reviewed together in a single Article 6 technical expert review.

V. Article 6 technical expert review format

A. Definitions

13. An Article 6 technical expert review shall be conducted as a centralized review or desk review.

14. A centralized review is when the members of an Article 6 technical expert review team conduct the review from a single, centralized location; this review includes the possibility for remote participation for technical experts who need it in the light of their circumstances.

15. During a centralized review, a single Article 6 technical expert review team may review several participating Parties, including those participating in the same cooperative approach(es), to the extent possible.

16. A desk review is when the members of an Article 6 technical expert review team conduct the review remotely from their respective countries.

B. Applicability

17. A centralized review shall be conducted:

(a) For the regular information annex to the first biennial transparency report or to the biennial transparency report that contains information on a Party's achievement of its NDC under Article 4 of the Paris Agreement;

(b) Whenever Parties participating in the same cooperative approach are reviewed simultaneously.

18. A centralized or desk review shall be conducted in all cases other than those specified in paragraph 17 above, as appropriate.

19. The review format for information submitted with a biennial transparency report should align with the format of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, whenever possible.

20. The least developed countries and small island developing States may choose to participate in the same centralized review as a group, to the extent possible.

VI. Procedures

21. For centralized and desk reviews:

(a) The secretariat shall commence the preparation of the review process immediately following the submission of information specified in chapter II above and agree with the participating Party the dates of the Article 6 technical expert review week at least eight weeks prior to that week;²

² Review weeks are to be organized by the secretariat at regular intervals each year.

(b) The secretariat shall make every effort to schedule a simultaneous centralized review for Parties participating in the same cooperative approach(es);

(c) The secretariat shall compose a technical expert review team at least six weeks prior to the Article 6 technical expert review week;

(d) The Article 6 technical expert review team shall conduct a thorough and comprehensive assessment of the submitted information;

(e) The Article 6 technical expert review team should communicate any preliminary questions and the secretariat should provide the results of the completeness check referred to in paragraph 29 below to the participating Party at least four weeks prior to the Article 6 technical expert review week. The participating Party under review should make every reasonable effort to provide the requested information and comments on the completeness check the week prior to the Article 6 technical expert review week. The Article 6 technical expert review team may request additional information from the participating Party before or during the Article 6 technical expert review week, ensuring that any additional information requested from the participating Party is relevant to the reporting requirement in decision 2/CMA.3;

(f) The Article 6 technical expert review team shall, under its collective responsibility, prepare a draft technical expert review report including recommendations and through the secretariat send it to the participating Party under review during the Article 6 review week. The secretariat shall organize a teleconference with the participating Party and the Article 6 expert review team to consider draft recommendations before the end of the review week. The participating Party concerned shall be given up to two weeks from the receipt of the draft review report to provide comments;

(g) The Article 6 technical expert review team shall prepare the final version of the Article 6 technical expert review report, taking into account the comments of the participating Party, within two weeks of receipt of the comments from the participating Party, and forward the final version of the Article 6 technical expert review report through the secretariat for consideration during the technical expert review referred to in decision 18/CMA.1, annex, chapter VII;

(h) The final version of the Article 6 technical expert review report shall be made publicly available on the centralized accounting and reporting platform. Taking into account the procedures in the preceding paragraphs, the Article 6 technical expert review team shall make every effort to complete the Article 6 technical expert review report as early as possible. The Article 6 technical expert review report shall be published no later than the start of the technical expert review week referred to in decision 18/CMA.1, annex, chapter VII, for the Party under review in order to be considered;

(i) The Article 6 technical expert review report of the initial report shall be completed in advance of the completion of the review of any other information submitted by the Party under review.

VII. Confidentiality

22. The participating Party may designate information provided to the Article 6 technical expert review team during the review as confidential. In such cases, the participating Party should provide the basis for protecting the confidentiality of such information, and the Article 6 technical expert review team and the secretariat shall not make the information publicly available on the centralized accounting and reporting platform, in accordance with decision 2/CMA.3, annex, paragraph 24, or in any other way. The obligation of the members of the Article 6 technical expert review team to maintain confidentiality continues after the completion of the Article 6 technical expert review.

23. When confidential information is to be reviewed, the Article 6 technical expert review team shall report in the Article 6 technical expert review report the inconsistencies found in the confidential information, if applicable, ensuring that any review process for confidential

information and any reporting arising from the review process does not directly or indirectly compromise the confidentiality of the information.

VIII. Role of the Party

24. The participating Party under review shall cooperate with the Article 6 technical expert review team and the secretariat and make every reasonable effort to respond to all questions and provide additional clarifying information and comments in a timely manner, including through the resubmission of information as necessary, prior to the finalization of the Article 6 technical expert review report.

25. The participating Party under review shall make every reasonable effort to resolve any inconsistencies in its reporting in accordance with the findings of the consistency checks and recommendations specified by the Article 6 technical expert review teams in the period before the next submission of information as per decision 2/CMA.3, annex, chapter IV (Reporting).

IX. Role of the Article 6 technical expert review team

26. Technical experts, in conducting Article 6 technical expert reviews, shall adhere to these guidelines and the annex to decision 2/CMA.3 and any future relevant decisions of the CMA.

27. Technical experts shall participate in the Article 6 technical expert review in their individual expert capacity.

X. Role of the secretariat

28. The secretariat shall organize Article 6 technical expert reviews, including the provision of a schedule that coordinates with the schedule of the technical expert review referred to in decision 18/CMA.1, annex, chapter VII, logistical and administrative arrangements for the review, and review tools and materials. The secretariat shall also ensure that the Article 6 technical expert review team members have access to information in the centralized accounting and reporting platform and the Article 6 database relevant to the participating Party under review, including in relation to other participating Parties in the cooperative approach(es) of the participating Party under review.

29. In compiling the information for the Article 6 technical expert review, the secretariat shall conduct a completeness check of the information for consideration by the Article 6 technical expert review team.

30. The secretariat, together with the Article 6 lead reviewers (see chap. XI.C below), shall facilitate communication between the Party under review and the Article 6 technical expert review team.

31. The secretariat, under the guidance of the lead reviewers, shall compile and edit the final Article 6 technical expert review reports.

32. The secretariat shall facilitate annual meetings of the lead reviewers, where possible, in conjunction with the annual meeting of lead reviewers under Article 13 of the Paris Agreement.

33. The secretariat shall develop and implement the training programme for technical experts participating in the Article 6 technical expert reviews, as outlined in annex IV to this decision.

34. The secretariat shall notify other Parties participating in the same cooperative approach(es) as the Party under review when the Article 6 technical review report is published.

XI. Article 6 technical expert review team and institutional arrangements

A. General

35. Technical experts shall be nominated to the UNFCCC roster of experts by Parties to the Paris Agreement and, as appropriate, by intergovernmental organizations.

36. Technical experts shall complete the training programme for the Article 6 technical experts referred to in paragraph 33 above prior to serving on an Article 6 technical expert review team.

37. Each submission that triggers an Article 6 technical expert review will be assigned to a single Article 6 technical expert review team with members selected from the UNFCCC roster of experts.

B. Composition

38. Technical experts shall have recognized competence in the area of Article 6 technical expert reviews.

39. The secretariat shall compose a technical review team in such a way that the collective skills and competencies of the technical expert review teams correspond to the information to be reviewed and that the single Article 6 technical expert team includes at least two experts.

40. At least one team member should be fluent in a language of the participating Party under review, if possible.

41. The secretariat shall select the members of the Article 6 technical expert review team with a view to achieving a balance between experts from developed and developing country Parties. The secretariat shall ensure geographical and gender balance among the technical experts, to the extent possible. When selecting members of the technical expert review team for centralized reviews of submissions from the least developed countries and small island developing States, the secretariat shall strive to include technical experts from the least developed countries and small island developing States, while at the same time ensuring that those experts do not participate in reviews for the Party that nominated them to the UNFCCC roster of experts.

42. The same Article 6 technical expert review team shall not perform two successive reviews of a participating Party's submission.

43. The Article 6 technical expert review team shall include two co-lead reviewers, one from a developed country Party and the other from a developing country Party, that have not been nominated to the UNFCCC roster of experts by the participating Party under review.

44. The secretariat, in selecting lead reviewers, should consider their relevant experience, noting that experience in conducting Article 6 technical expert reviews will develop as the review process evolves.

45. Experts from developing country Parties participating in the Article 6 technical expert review team shall be funded according to the existing procedures for participation in UNFCCC activities.

C. Article 6 lead reviewers

46. Article 6 lead reviewers shall oversee the work of the Article 6 technical expert review team in accordance with these guidelines.

47. Article 6 lead reviewers shall ensure that the Article 6 technical expert reviews in which they participate are conducted in accordance with these guidelines. Article 6 lead reviewers shall ensure the quality and objectivity of the Article 6 technical expert review, the

continuity and consistency of reviews for all participating Parties, and the timeliness of the reviews.

48. Article 6 lead reviewers shall communicate necessary information to the Article 6 technical expert review team; monitor the progress of the Article 6 technical expert review; coordinate the submission of queries of the Article 6 technical expert review team to the participating Party under review and coordinate the inclusion of the responses of the Party in the Article 6 technical expert review report; reiterate issues raised in previous Article 6 technical expert review reports; and provide technical advice to the members of the Article 6 technical expert review team.

49. At the request of the Paris Agreement Implementation and Compliance Committee, Article 6 lead reviewers should liaise with the Paris Agreement Implementation and Compliance Committee in cases of significant and persistent inconsistencies in accordance with paragraph 17(f) of this decision, and decision 20/CMA.1, annex, paragraph 22(b).

50. Article 6 lead reviewers shall meet annually in the Article 6 lead reviewers' meeting to discuss how to improve the quality, efficiency and consistency of Article 6 technical expert reviews and shall develop conclusions on the basis of these discussions as an input to Article 6 technical expert review practice.

XII. Article 6 technical expert review report

51. The Article 6 technical expert review report shall contain the results of the Article 6 technical expert review, in accordance with the scope of the Article 6 technical expert review identified in chapter II above.

52. Article 6 technical expert review teams will follow the Article 6 technical expert review report outlines contained in annex III to this decision.

53. Article 6 technical expert review reports shall be made publicly available on the UNFCCC website via the centralized accounting and reporting platform.

Annex III*

Outline of the Article 6 technical expert review report

[English only]

I. Outline of the Article 6 technical expert review report of the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter V (Review)

Abbreviations and acronyms

I. Introduction and summary

- A. Introduction
- B. Process overview
- C. Scope of the review
- D. Summary
- E. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV.A (Initial report)

II. Technical review of the information reported

- A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, of the Paris Agreement with decision 2/CMA.3, annex, paragraphs 18–19, and any future relevant decisions by the CMA (annex II, para. 2(a–b))
- B. Identification of capacity-building needs and areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (annex II, para. 7)
- C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not resolved

III. Conclusions and recommendations

Annex

Documents and information received and used during the review

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

II. Outline of the Article 6 technical expert review report of the regular information annex to the biennial transparency report referred to in decision 2/CMA.3, annex, chapter V (Review)

Abbreviations and acronyms

I. Introduction and summary

- A. Introduction
- B. Process overview
- C. Scope of the review
- D. Summary
- E. Information provided by the Party pursuant to decision 2/CMA.3, annex, chapter IV.C (Regular information)

II. Technical review of the information reported

- A. A review of the consistency of the information submitted by the Party under Article 6, paragraph 2, of the Paris Agreement with decision 2/CMA.3, annex, paragraphs 21–23, and any future relevant decisions by the CMA (annex II, para. 2(c–d))
- B. Identification of capacity-building needs and areas of improvement for the Party related to the implementation of Article 6, paragraph 2, and decision 2/CMA.3 (annex II, para. 7)
- C. Recommendations identified by the technical expert review teams in previous technical reviews that the Party has not resolved

III. Conclusions and recommendations

Annex

Documents and information received and used during the review

Annex IV*

Training programme for technical experts participating in the Article 6 technical expert review

[English only]

I. General

1. The aim of the training programme is to train technical experts participating in the Article 6 technical expert review.

II. Availability

2. The training programme will be available to experts included on the UNFCCC roster of experts.

3. All courses will be available online all year round, with an option to download them.

III. Examinations

4. All courses will have an examination.

5. Examination procedures will be standardized, objective and transparent.

6. Examinations will be offered either online or in person. When participants attend an in-person training seminar, the examination may take place during that seminar. Other arrangements for examinations may also be made, provided that the examinations take place under the supervision of the secretariat.

IV. Instructed courses

7. Once a year, online training courses facilitated by instructor(s) will be available. In-person training seminars will also be available. Additional regional training seminars targeted at technical experts from developing country Parties, particularly the least developed countries and small island developing States, may be organized.

V. Courses of the training programme

8. The following courses relating to the review of information submitted pursuant to decision 2/CMA.3, annex, chapter IV (Reporting), will be included in the training programme:

(a) Requirements of the initial report (para. 18 of the annex to decision 2/CMA.3);

(b) Requirements of the regular and annual information (paras. 20, 22 and 23 of the annex to decision 2/CMA.3).

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

Annex V***Outline for the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report)¹**

[English only]

I. Participation responsibilities (para. 18(a))

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a), to be updated by para. 21(a))

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b), to be updated by para. 21(a))

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), to be updated by para. 21(a))

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d), to be updated by para. 21(a))

E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 18(a), para. 4(e), to be updated by para. 21(a))

F. Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a), para. 4(f), to be updated by para. 21(a))

II. Description of the Party's nationally determined contribution, as referred to in decision 18/CMA.1, annex, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (para. 18(b), to be updated by para. 21(b))

A. Target(s) and description, including target type(s) (decision 18/CMA.1, annex, para. 64(a))

B. Target year(s) or period(s), and whether they are single-year or multi-year target(s) (decision 18/CMA.1, annex, para. 64(b))

C. Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s) (decision 18/CMA.1, annex, para. 64(c))

D. Time frame(s) and/or periods for implementation (decision 18/CMA.1, annex, para. 64(d))

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

¹ References to chapters and paragraphs in the outline are to chapters and paragraphs in the annex to decision 2/CMA.3, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

- E. Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases (decision 18/CMA.1, annex, para. 64(e))
- F. Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement (decision 18/CMA.1, annex, para. 64(f))
- G. Any updates or clarifications of previously reported information (e.g. recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches) (decision 18/CMA.1, annex, para. 64(g))

III. Information on ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC (para. 18(c–f))

- A. ITMO metrics (para. 18(c))
- B. Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))
 - 1. Description of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))
 - 2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))
- C. Quantification of the Party's mitigation information in its NDC in t CO₂ eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO₂ eq (para. 18(d))
- D. Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))
- E. For a first or first updated NDC consisting of policies and measures that is not quantified, information on quantification of the Party's emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))

IV. Information on each cooperative approach (para. 18(g–i), para. 19)

Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g–i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19).

- A. Copy of the authorization by the participating Party (para. 18(g))
- B. Description of the cooperative approach (para. 18(g))
- C. Duration of the cooperative approach (para. 18(g))
- D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))
- E. Participating Parties involved in the cooperative approach (para. 18(g))

- F. Authorized entities (para. 18(g))
- G. Description of how the cooperative approach ensures environmental integrity (para. 18(h), to be updated by para. 22(b))
1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i))
 2. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))
 3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))
- H. Additional description of the cooperative approach (para. 18(i))
1. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))
 2. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))
 3. Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))
 4. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i))
 5. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))
 6. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))

Annex VI*

Outline for annex 4 (Information in relation to the Party's participation in cooperative approaches, as applicable) to the biennial transparency report, as referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information), paragraphs 21–22¹

[English only]

I. Participation responsibilities (para. 21(a))

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 21(a), para. 4(a), update to para. 18(a))

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 21(a), para. 4(b), update to para. 18(a))

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 21(a), para. 4(c), update to para. 18(a))

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 21(a), para. 4(d), update to para. 18(a))

E. Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 21(a), para. 4(e), update to para. 18(a))

F. Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 21(a), para. 4(f), update to para. 18(a))

II. Updates to the information provided by the Party in its initial report as per decision 2/CMA.3, annex, chapter IV.A (Initial report), and any previous biennial transparency reports for any information that is not included in the biennial transparency report pursuant to decision 18/CMA.1, annex, paragraph 64 (para. 21(b), update to para. 18(b))

III. Information on authorizations and information on its authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for other international mitigation purposes, including any changes to earlier authorizations, pursuant to Article 6, paragraph 3 (para. 21(c))

IV. Information on how corresponding adjustments undertaken in the latest reporting period, pursuant to decision 2/CMA.3, annex, chapter

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

¹ References to chapters and paragraphs in the outline are to chapters and paragraphs in the annex to decision 2/CMA.3, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

III (Corresponding adjustments) ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of the Party's NDC, and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods (para. 21(d))

V. Information on how the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for other international mitigation purposes will not be further transferred, further cancelled or otherwise used (para. 21(e))

VI. Information on each cooperative approach (para. 22(a–k))

Note: Chapters A–K below should be repeated for each cooperative approach.

A. Description of how the cooperative approach contributes to the mitigation of GHGs and the implementation of the NDC (para. 22(a))

B. Description of how the cooperative approach ensures environmental integrity (para. 22(b), update to para. 18(h))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), update to para. 18(h)(i))

2. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 22(b)(ii), update to para. 18(h)(ii))

3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), update to para. 18(h)(iii))

C. Where a mitigation outcome is measured and transferred in t CO₂ eq, description of how the cooperative approach provides for the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the Intergovernmental Panel on Climate Change and adopted by the CMA (para. 22(c))

D. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, description of how the cooperative approach ensures that the method for converting the non-GHG metric into t CO₂ eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied, including: (para. 22(d))

1. Description of how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated (para. 22(d)(i))

2. Description of how the conversion method is appropriate for the specific non-CO₂ eq metric, including a demonstration of how the selection of the conversion method and

conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs (para. 22(d)(ii))

3. Description of how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity (para. 22(d)(iii))

E. Description of how the cooperative approach provides for, as applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans (para. 22(e))

F. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 22(f), update to para. 18(i)(i))

G. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 22(g), update to para. 18(i)(ii))

H. Description of how the cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives (para. 22(h), update to para. 18(i)(iii))

I. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 22(i), update to para. 18(i)(iv))

J. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(j), update to para. 18(i)(v))

K. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 22(k), update to para. 18(i)(vi))

Annex I on additional information

Annex II for confidential information

Annex VII*

Draft version of the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (Annual information)

[English only]

Draft version of the agreed electronic format is available digitally at <https://unfccc.int/documents/624366>

{Required fields are in bold}

Table 1: Heading

Party	Party
Reported year^a	Year
^a <i>The annual period from 1 January to 31 December during which actions occurred.</i>	

Table 2: Actions

Article 6 database record ID	Cooperative approach ^a	ITMO											
		Unique identifier				Metric and quantity				ITMO details			
		First unique identifier ^b	Last unique identifier ^c	Underlying unit block start ID ^d	Underlying unit last block ID ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Conversion factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k	Activity type(s) ^l
	Cooperative approach												Energy
	Article 6.4 mechanism												IPPU
													AFOLU
													Waste

* The [list of the acronyms and abbreviations](#) used in this annex can be found at the end of the document.

(Table continues)

<i>Authorization</i>					<i>Actions</i>							
<i>Date of authorization^m</i>	<i>Authorization IDⁿ</i>	<i>Purposes for authorization</i>	<i>OIMP authorized by the Party^o</i>	<i>First transfer definition^p</i>	<i>Action details</i>							
					<i>Action date^q</i>	<i>Action type^r</i>	<i>Transferring participating Party^s</i>	<i>Acquiring participating Party^t</i>	<i>Purposes for cancellation^u</i>	<i>Using participating Party or authorized entity or entities</i>	<i>First transfer^v</i>	
		NDC		Authorization								
		OIMP		Issuance								
		NDC and OIMP		Use or cancellation								

^a Name/ID of the cooperative approach as per common nomenclatures.1

^b First ITMO unique identifier.

^c Last ITMO unique identifier.

^d Underlying unit block start ID for ITMOs recorded on the basis of cooperative approach units tracked in an underlying cooperative approach registry.

^e Underlying unit block end ID for ITMOs recorded on the basis of cooperative approach units tracked in an underlying cooperative approach registry.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The conversion method or factor of the non-GHG units in the reporting Party's as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures based on Intergovernmental Panel on Climate Change guidelines.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Authorization ID as assigned by the first transferring Party, may include a link to the public evidence of authorization by the first transferring Party.

^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".

^p If OIMP is authorized, the first transferring participating Party definition of "first transfer" as per decision 2/CMA.3, annex, para. 2(b).

^q Date on which the action was executed in the registry of the reporting Party.

^r Action type as per decision 2/CMA.3, annex, paragraph 20(a) and any further relevant guidance.

^s Initiating participating Party, including for cancellations and uses.

^t Participating Party receiving the ITMOs.

^u For relevant actions, the specific purposes for cancellation towards which ITMOs can be or were used.

^v Approach for first transfer as per decision 2/CMA.3, annex, paragraph 2 to be clarified, subject to defining the list of actions as per note "r" above.

¹ Common nomenclature to be established at the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November–December 2023).

Table 3: Holdings

Article 6 database record ID	Cooperative approach ^a	ITMO										
		Unique identifier				Metric and quantity				ITMO details		
		First unique identifier ^b	Last unique identifier ^c	Underlying unit block start ID ^d	Underlying unit block end ^e	Metric ^f	Quantity (expressed in metric) ^g	Quantity (t CO ₂ eq)	Conversion factor (reporting Party) ^h	First transferring participating Party ⁱ	Vintage ^j	Sector(s) ^k
	Cooperative approach Article 6.4 mechanism											Energy IPPU AFOLU Waste

(Table continues)

Authorization				
Date of authorization ^m	Authorization ID ⁿ	Purposes for authorization	OIMP authorized by the Party ^o	First transfer definition ^p
		NDC OIMP NDC and OIMP		Authorization Issuance Use or cancellation

^a Name/unique identifier of the cooperative approach as per common nomenclatures.

^b First ITMO unique identifier.

^c Last ITMO unique identifier.

^d Underlying unit block start ID for ITMOs recorded on the basis of cooperative approach units tracked in an underlying cooperative approach registry.

^e Underlying unit block end ID for ITMOs recorded on the basis of cooperative approach units tracked in an underlying cooperative approach registry.

^f GHG or non-GHG.

^g For non-GHG, the metric in which the ITMO was generated as per common nomenclatures.

^h The conversion method or factor of the non-GHG units in the reporting Party's as per decision 2/CMA.3, annex, para. 22(d).

ⁱ Participating Party in which the mitigation outcome was generated as per common nomenclatures.

^j Year in which the mitigation outcome occurred.

^k Sector(s) where the mitigation outcome occurred as per common nomenclatures based on Intergovernmental Panel on Climate Change guidelines.

^l Description of the mitigation activity type(s) as per common nomenclatures.

^m Date of authorization by first transferring Party.

ⁿ Authorization ID as assigned by the first transferring Party, may include a link to the public evidence of authorization by the first transferring Party.

^o Fill when "Purposes for authorization" is "OIMP" or "NDC and OIMP".

^p If OIMP is authorized, the first transferring participating Party definition of "first transfer" as per decision 2/CMA.3, annex, para. 2(b).

Abbreviations and acronyms

AFOLU	agriculture, forestry and other land use
Article 6.4 mechanism	mechanism established by Article 6, paragraph 4, of the Paris Agreement
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
ITMO	internationally transferred mitigation outcome
NDC	nationally determined contribution
OIMP	other international mitigation purpose
