

Draft decision -/CP.27

Common metrics used to calculate the carbon dioxide equivalence of anthropogenic greenhouse gas emissions by sources and removals by sinks

The Conference of the Parties,

Recalling Article 4, paragraph 1; Article 10, paragraph 2; and Article 12, paragraph 1, of the Convention,

Also recalling decisions 3/CP.1, 4/CP.1, 9/CP.2, 10/CP.2, 12/CP.4, 3/CP.5, 4/CP.5, 8/CP.5, 32/CP.7, 17/CP.8, 18/CP.8, 14/CP.11, 2/CP.17, 15/CP.17, 19/CP.18, 24/CP.19, 1/CP.21, 1/CP.24, 6/CP.25, 18/CMA.1 and 5/CMA.3,

1. *Decides* that, until it adopts a further decision on the matter, the global warming potential values used by Parties in their reporting under the Convention to calculate the carbon dioxide equivalence of anthropogenic greenhouse gas emissions by sources and removals by sinks shall be based on the effects of greenhouse gases over a 100-year time-horizon as listed in table 8.A.1 in appendix 8.A to the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change,¹ excluding the value for fossil methane;
2. *Also decides* that all Parties shall start using the global warming potential values referred to in paragraph 1 above no later than on 31 December 2024 for the purpose of meeting their reporting requirements under the Convention;
3. *Further decides* to consider the need to update the common metric values referred to in this decision no later than in 2028, concurrently with the review of the modalities, procedures and guidelines contained in the annex to decision 18/CMA.1;
4. *Decides* that each Party to the Convention may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate greenhouse gas emissions and removals, expressed in carbon dioxide equivalent, and that in such case the Party shall provide in its reporting under the Convention information on the values of the other metrics used and the Intergovernmental Panel on Climate Change assessment report from which they were sourced.

¹ Intergovernmental Panel on Climate Change. 2013. *Climate Change 2013: The Physical Science Basis. Contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change*. TF Stocker, D Qin, G-K Plattner, et al. (eds.). Cambridge and New York: Cambridge University Press. Available at <http://www.ipcc.ch/report/ar5/wg1>.