

## Decision -/CP.27

### Revision of the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention

*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 24/CP.19 and 1/CP.24, in particular paragraph 42,

*Further recalling* decisions 18/CMA.1 and 5/CMA.3,

1. *Decides* that, when reporting their annual greenhouse gas inventories under the Convention in accordance with the “Guidelines for the preparation of national communications by Parties included in Annex I to the Convention, Part I: UNFCCC reporting guidelines on annual greenhouse gas inventories” for the 2024 submission onward, Parties included in Annex I to the Convention that are not Parties to the Paris Agreement that are using an approach to reporting emissions and removals from harvested wood products other than the production approach<sup>1</sup> shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach, either in their national inventory report, or as per paragraph 44 of decision 1/CP.24 and using the common reporting tables set out in annex I to decision 5/CMA.3;
2. *Also decides* that the global warming potential values, excluding the value for fossil methane used by Parties included in Annex I to the Convention to calculate the carbon dioxide equivalence of anthropogenic greenhouse gas emissions by sources and removals by sinks in their reporting under the Convention shall be those based on the effects of greenhouse gases over a 100-year time horizon listed in table 8.A.1 of the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change<sup>2</sup> and that these values shall be applied by no later than 31 December 2024;
3. *Further decides* that Parties included in Annex I to the Convention may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of greenhouse gases, expressed in carbon dioxide equivalence. In such cases, they shall provide in their national inventory report information on the values of the metrics used and the Intergovernmental Panel on Climate Change assessment report from which they were sourced;
4. *Requests* the secretariat to enable, by 30 January 2023, an option to the current CRF Reporter for generating common reporting format tables using the 100-year time-horizon global warming potential values, excluding the value for fossil methane, listed in table 8.A.1 in the contribution of Working Group I to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change;

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<sup>1</sup> As set out in vol. 4, chap. 12, of the Intergovernmental Panel on Climate Change 2006 IPCC Guidelines for National Greenhouse Gas Inventories.

<sup>2</sup> IPCC. 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>.

5. *Notes* that the final version of the reporting tool for electronic reporting of the common reporting tables referred to in decision 5/CMA.3, paragraph 8, is not expected to be available for use until 30 June 2024;
  6. *Decides* to change the deadline for the submission by Parties included in Annex I to the Convention that are Parties to the Paris Agreement of their annual greenhouse gas inventories due in 2024 to 31 December 2024;
  7. *Requests* the Subsidiary Body for Scientific and Technological Advice to revisit this matter at its sixty-first session (November 2024) should there be any unplanned delays in the development of the tool referred to in paragraph 5 above.
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