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**Report on the technical expert review under Article 6,  
paragraph 2, of the Paris Agreement of the initial report  
referred to in chapter IV.A (Initial report) of the annex to  
decision 2/CMA.3 of Tunisia**

**Addendum**

*Summary*

This addendum to the report on the technical expert review under Article 6, paragraph 2, of the Paris Agreement of the initial report referred to in chapter IV.A (Initial report) of the annex to decision 2/CMA.3 of Tunisia, conducted by an Article 6 technical expert review team in accordance with chapter V (Review) of the annex to decision 2/CMA.3, the guidelines for the Article 6 technical expert review, contained in annex II to decision 6/CMA.4, and chapter VII (Process for identifying, notifying and correcting inconsistencies) of decision 4/CMA.6, contains the results of the review of the consistency of the information submitted by the Party with the reporting requirements in paragraph 18 of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6. It presents the recommendations of the Article 6 technical expert review team relating to the areas it has identified for improvement of consistency with the reporting requirements as well as any capacity-building needs identified by the Article 6 technical expert review team in consultation with Tunisia during the review, including the review week that took place from 8 to 12 December 2025 in Bonn.



## Abbreviations and acronyms

AR	Assessment Report of the Intergovernmental Panel on Climate Change
BTR	biennial transparency report
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
DNA	designated national authority
GWP	global warming potential
ITMO	internationally transferred mitigation outcome
JCM	Joint Crediting Mechanism
NDC	nationally determined contribution
TERT	technical expert review team

## I. Recommendations<sup>1</sup> relating to the areas for improvement identified during the technical expert review of the Party's initial report

1. Tables 1–2 present the recommendations of the Article<sup>2</sup> 6 TERT relating to the areas for improvement,<sup>3</sup> identified during the technical expert review under Article 6, paragraph 2, of the initial report<sup>4</sup> of Tunisia, of the consistency of the information submitted by the Party with the requirements in paragraph 18 of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6.<sup>5</sup>

2. The recommendations are to be implemented for the Party's next relevant submission of information as per chapter IV (Reporting) of the annex to decision 2/CMA.3, unless otherwise specified. Recommendations for future reporting assume the submission of relevant and up-to-date information at the time of that reporting.

3. The recommendations may also be considered by the Party in the context of reporting the information referred to in paragraph 18(g–i) of the annex to decision 2/CMA.3 for any further Article 6, paragraph 2, cooperative approaches in which it is a participating Party as per paragraph 19 of the annex to the same decision, as relevant.

Table 1

### Recommendations relating to identified areas for improvement of the consistency of the general information included in Tunisia's initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.A/4.C	The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (decision 2/CMA.3, annex, para. 4(c))	<p>Tunisia reported that a national institutional framework covering all arrangements necessary for operationalizing Article 6 of the Paris Agreement in the country would be formally established before the end of 2025 and that regulatory texts to provide a legal framework for such operationalization would be promulgated during the last quarter of 2025.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to the arrangements (i.e. procedures and legal framework) in place for authorization of cooperative approaches, ITMOs and entities, that is, the three components of authorization set out in paragraph 3 of decision 4/CMA.6.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that having authorization arrangements in place, including for authorizing cooperative approaches, ITMOs and entities, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Tunisia provided additional information, explaining the status and content of the national legal framework for operationalizing Article 6, which is focused on the establishment of a DNA and expected to be published in early 2026. The Party also explained that relevant regulations will be established by the DNA, including selection criteria for mitigation projects and detailed procedures relating to the implementation of Article 6, paragraph 2.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that the Party include information in its future reporting on the agreed arrangements for authorization of cooperative</p>

<sup>1</sup> As referred to in decision 6/CMA.4, annex II, para. 5(a).

<sup>2</sup> "Article" in this report refers to an Article of the Paris Agreement.

<sup>3</sup> Referenced in document FCCC/A6/IRTERR.1/2025/TUN, tables 2–3.

<sup>4</sup> Referred to in decision 2/CMA.3, annex, chap. IV.A (Initial report).

<sup>5</sup> Such supplementary elements, as referred to in this report, are requested, but not required, to be incorporated in the (updated) initial report as per para. 18 of decision 4/CMA.6. The supplementary elements of information to be reported are written in italics in the tables in this report.

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.A/4.D	<p>The Party has arrangements in place that are consistent with the guidance in the annex to decision 2/CMA.3 and relevant decisions of the CMA for tracking ITMOs (decision 2/CMA.3, annex, para. 4(d))</p>	<p>approaches, ITMOs and entities, taking into consideration the process for and timing of the authorization described in paragraphs 2–4 of decision 4/CMA.6. The Article 6 TERT also recommends that the Party include in its future reporting specific references to articles of the approved national legal framework for operationalizing Article 6 and/or other documentation relevant to the authorization arrangements.</p> <p>Tunisia reported that it will consider establishing its own registry for tracking its ITMO transactions, particularly for the purpose of self-directed daily management and monitoring. The Party also reported that, because neither its national registry nor the international registry being set up by the secretariat is yet in place and fully functional, issuances and transactions relating to credits issued by Tunisia under the JCM (the cooperative approach in which it is participating) will be recorded in the JCM registry administered by Japan.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to the national authorities mandated to be responsible for tracking ITMOs. In addition, while indicating its intention to use the JCM registry for tracking ITMOs, Tunisia did not provide information demonstrating how the JCM registry complies with the requirements in annex I to decision 6/CMA.4. In this context, Japan indicated during the review of its updated initial report that, according to the “Common Specifications of the JCM Registry”, neither information related to ITMO authorization nor the vintage of the underlying mitigation outcome needs to be included in the unique identifier for each JCM credit and that it is operating a provisional ITMO registry as well as developing a new JCM registry system to ensure that all requirements in annex I to decision 6/CMA.4 can be met.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that having arrangements in place for tracking ITMOs, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Tunisia provided additional information relating to the status of the Tunisian framework for tracking ITMOs and the compliance of the JCM registry with the requirements in annex I to decision 6/CMA.4. In particular, the Party explained that a national committee for cooperative approaches to be established under the forthcoming national legal framework for operationalizing Article 6 will act as the DNA and be responsible for ensuring that appropriate national procedures are in place for tracking ITMOs. The Party clarified that control and daily management of the national registry for tracking ITMOs, once established, will fall under the DNA secretariat, with further details to be included in an Article 6 operational manual to be prepared and approved in 2026. The Party explained that it is recording transactions relating to JCM credits issued as ITMOs in the JCM registry. In particular, the JCM registry is used for assigning unique identifiers to JCM credits and recording their authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for other international mitigation purposes and voluntary cancellation. Finally, the Party indicated that it expects to develop a national registry but, in the interim, will use the international registry being set up by the UNFCCC secretariat.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that the Party ensure that it has access to a fully operational registry for tracking ITMOs that complies with all requirements in annex I to decision 6/CMA.4. If Tunisia uses the JCM registry to track ITMOs, the Article 6 TERT also recommends that Tunisia include information in its future reporting to demonstrate that the JCM registry complies with all requirements in annex I to decision 6/CMA.4.</p>
18.A/4.E	<p>The Party has provided the most recent national inventory report required in accordance with</p>	<p>Tunisia reported that its most recent national inventory report was submitted on 30 December 2024 as part of its first BTR, covering 1990–2023, with emphasis on 2010–2023.</p>

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	decision 18/CMA.1 (decision 2/CMA.3, annex, para. 4(e))	<p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to the final year of the period covered by the greenhouse gas inventory submitted as part of the Party's BTR1 and available on the UNFCCC website.</p> <p>During the review, Tunisia provided additional information, explaining that emissions for 2023 were estimated during the preparation of the first BTR but not included in the national inventory report because they were estimated using proxies and used mainly for assessing progress in implementing the NDC. Tunisia clarified that its most recent national inventory report covers 1990–2022.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia clearly indicate in its future reporting the status of submission of its latest national inventory report, in accordance with decision 18/CMA.1, noting that the national inventory report will be reviewed as part of the Article 13 technical expert review.</p>
18.B/64.E	Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases (decision 18/CMA.1, annex, para. 64(e))	<p>Tunisia reported that the NDC covers the gases carbon dioxide, methane, nitrous oxide and hydrofluorocarbons.</p> <p>The Article 6 TERT noted that the information reported by Tunisia is not consistent with the information reported in its NDC (p.52), in which sulfur hexafluoride is mentioned.</p> <p>During the review, Tunisia clarified that it does not have any measures for mitigating sulfur hexafluoride as part of its NDC target.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. The Article 6 TERT notes that any updates to the description of the NDC made by the Party pursuant to paragraph 64 of the annex to decision 18/CMA.1 will be reported in the BTR and reviewed as part of the Article 13 technical expert review. Therefore, the Article 6 TERT recommends that Tunisia ensure that any updates to the information on the NDC provided in relation to this Article 6 reporting requirement (including in relation to para. 21(b) of the annex to decision 2/CMA.3) are either consistent with the description of the NDC in its latest BTR or clearly explained if they differ from that description.</p>
18.C.1	ITMO metrics (decision 2/CMA.3, annex, para. 18(c))	<p>Tunisia reported that it measures ITMOs in tonnes of carbon dioxide equivalent.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent in relation to the use of GWPs as part of the ITMO metrics, considering that no explanation was provided in the initial report as to why GWPs from the AR4 were applied for the NDC but GWPs from the AR5 were applied for the national inventory report.</p> <p>During the review, Tunisia explained that the ITMO metrics referred to in the initial report include GWPs from the AR5 and, correspondingly, ITMOs will be estimated using GWPs from the AR5.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia include the information in its future reporting.</p>
18.C.3	Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (decision 2/CMA.3, annex, para. 18(c), supplemented by	<p>Tunisia reported “not applicable” regarding the description of the method for applying corresponding adjustments it has chosen, which is an indicative multi-year emissions trajectory, trajectories or budget for the NDC implementation period (referred to in para. 7(a)(i) of the annex to decision 2/CMA.3).</p> <p>However, the information reported by Tunisia was not found to be transparent or complete, as a description of this method is required, including, for example, an explanation of how the multi-year emissions trajectory will be estimated.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that providing complete and transparent information on the method for applying corresponding adjustments is essential for ensuring environmental</p>

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	decision 4/CMA.6, annex 1)	<p>integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, the Party explained that the multi-year emissions trajectory is defined as a time series of limits that ensure emission intensity over the NDC implementation period remains consistent with achievement of the NDC target and that corresponding adjustments will be applied on an annual basis against the multi-year emissions trajectory while ensuring that the amount of ITMOs first transferred are not counted towards the Party’s national mitigation efforts for the year in which first transfer is recorded; the annual emissions recorded in the national greenhouse gas inventory and the ITMO registry remain aligned with the pre-defined trajectory; and no double counting occurs between the first transferring Party and the acquiring Party, as required under relevant decisions and guidance of the CMA on Article 6.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that the Party include further information in its future reporting on how it will ensure that (1) the corresponding adjustment will be applied for the calendar year in which the mitigation outcomes occurred, as required by paragraph 8(a) of annex to decision 2/CMA.3, instead of for the year in which first transfer is recorded, as reported by the Party; and (2) the time series of limits will be established in a way that ensures emission intensity remains consistent with achievement of the NDC target, thus linking the NDC emission intensity target with emission levels.</p>

Table 2

**Recommendations relating to identified areas for improvement of the consistency of the information included in Tunisia’s initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0015, “The Joint Crediting Mechanism between the Government of the Republic of Tunisia and the Government of Japan”**

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	<p>Tunisia reported that its Government authorizes the JCM as a cooperative approach, authorizes the JCM credits issued in the JCM registry of Japan as ITMOs for use towards NDC achievement, and authorizes the entities, if any, as per the copy of the authorization attached to the initial report. Additionally, Tunisia reported that authorization decisions taken by its Article 6 authorizing entity will be made publicly available on both the web page of the entity, which will be part of the website of its Ministry of Environment, and the country page of the JCM website. Furthermore, at the time of submitting its initial report, Tunisia submitted to the centralized accounting and reporting platform a copy of the authorization of the JCM as a cooperative approach.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete given that the authorization does not include several of the elements required by paragraph 5 of decision 4/CMA.6, including the use of ITMOs from the cooperative approach covered by the authorization. Additionally, the status of the web page where the authorization decisions taken by the Article 6 authorizing entity of Tunisia will be publicly available is unclear.</p> <p>During the review, Tunisia clarified that the web page where the authorization documentation will be made available has not yet been set up but the Ministry of Environment is seeking technical assistance for this in order to lay the groundwork for the DNA to be fully functional as soon as appointed.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that Tunisia include in its future reporting the elements of the authorization set out in paragraph 5 of decision 4/CMA.6, with</p>

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18.G.2	Description of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>which its arrangements for authorization are consistent, and a link to the website where the authorization decisions taken by the Article 6 authorizing entity of Tunisia will be accessible.</p> <p>Tunisia reported that the JCM is being implemented with investment by Japanese entities in partnership with Tunisian entities consistently with the guidance in the annex to decision 2/CMA.3, and that participation in the cooperative approach is contributing to the achievement of both countries' NDCs.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete given that the Party's BTR1 (section 8.5.2) indicates that two projects are being carried out under the JCM, but the Article 6 TERT noted there are no projects for Tunisia registered in the JCM registry.</p> <p>During the review, Tunisia confirmed that the two projects are intended to be part of the cooperative approach; however, as they are still being designed, they have not yet been included in the JCM registry and were not mentioned in the initial report.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia include the information in its future reporting. The Article 6 TERT also recommends that, once projects are registered under the JCM by the DNA, they be described in future reporting.</p>
18.G.6	Authorized entities for the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Tunisia reported that it authorizes project participants in Tunisia as JCM project developers, and that the list of project participants in Tunisia will be made available on both the web page of the Article 6 authorizing entity of Tunisia and the country page of the JCM website.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to the authorized entities for the cooperative approach and when information on them will be made available.</p> <p>During the review, Tunisia explained that the DNA will be responsible for publishing the list of project participants as authorized entities for the cooperative approach, which will be a priority as soon as the relevant national legal framework for operationalizing Article 6 has been finalized.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that the Party include in its future reporting a list of the authorized entities for the cooperative approach.</p>
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	<p>Tunisia reported that the JCM ensures that there is no net increase in emissions within and between NDC implementation periods through the use of methodologies for quantifying the mitigation outcomes with conservative reference levels and application of corresponding adjustments by the Governments of both Tunisia and Japan in accordance with the guidance of the CMA.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete as no information was reported on methods, assumptions or rationality to demonstrate how applying conservative reference levels and corresponding adjustments ensures that there is no net increase in global emissions within and between NDC implementation periods. The Article 6 TERT noted that applying corresponding adjustments avoids double counting but could still lead to a net increase in global emissions.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods, is essential to prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, the Party explained that, as part of the application of corresponding adjustments, all ITMOs transferred will be recorded in both Tunisia's and Japan's registries and communicated in the BTR, reported in the annual information and automatically added to the inventory of Tunisia on a yearly basis. The Party also explained that the tasks of the DNA will include</p>

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18.H.2	<p>How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and</p>	<p>formal annual reporting of transferred ITMOs and demonstration of how the adjusted quantities of ITMOs have been reflected in the annual inventory. The Party further explained that both Governments participating in the cooperative approach mutually recognize that credits issued as a result of emission reductions and removals achieved by JCM projects are to be used towards the achievement of Japan’s NDC. According to Tunisia, emission reductions will be accounted for in Japan’s emissions balance and they will effectively contribute to decreasing global emissions. Tunisia also noted that, without Article 6, paragraph 2, JCM projects would not have taken place, which means the emission reductions would not have been achieved.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia include the information in its future reporting.</p> <p>In line with Article 6, paragraph 2, which states in part that Parties shall ensure environmental integrity and transparency, including in governance, and apply robust accounting to ensure, inter alia, the avoidance of double counting, the Article 6 TERT also recommends that Tunisia report complete and transparent information on other reporting requirements relevant to how it ensures that it does not contribute to a net increase in global emissions within and between its NDC implementation periods. Other reporting requirements include those set out in the annex to decision 2/CMA.3: how Tunisia’s participation in cooperative approaches 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) in relation to para. 4(f)); communication of ITMO metrics and the method for applying corresponding adjustments (para. 18(c)); description of the delivery of overall mitigation in global emissions (para. 18(i)(vi)); and description of how each cooperative approach ensures environmental integrity (para. 18(h)(ii–iii)), including how ITMOs are real, verified and additional (para. 1(a)). The Article 6 TERT further recommends that Tunisia describe how the approaches it has taken in addressing such other reporting requirements contribute to avoiding a net increase in global emissions within and between NDC implementation periods, as relevant.</p> <p>In addition, the Article 6 TERT recommends that Tunisia explain in its future reporting how it has applied or will apply the accounting provisions set out in paragraphs 8 and 12 of the annex to decision 2/CMA.3 and paragraph 14 of decision 4/CMA.6 and any accounting approaches to addressing the risk of non-permanence of mitigation, in accordance with paragraph 18(h)(iii) of the annex to decision 2/CMA.3, with a view to ensuring the application of robust accounting in relation to ITMOs during and at the end of each NDC period and the corresponding submission of annual information on ITMOs made in the agreed electronic format and the structured summary<sup>a</sup> included in the Party’s BTR.</p> <p>Tunisia reported that the JCM was established as a cooperative approach between itself and Japan by means of a bilateral agreement signed by both Governments and is implemented in line with relevant domestic laws and regulations. The Joint Committee was established as the governing body, consisting of government officials from Japan and each partner country. All the rules and guidelines, decisions made by the Joint Committee and calls for public inputs on proposed methodologies and projects are made publicly available on the JCM website. The Party also reported that the methodologies for quantifying the mitigation outcomes are developed in accordance with the “Joint Crediting Mechanism Guidelines for Developing Proposed Methodology”, which stipulate that the reference emissions are to be calculated to be below ‘business as usual’.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to how applying the “Joint Crediting Mechanism Guidelines for Developing Proposed Methodology” ensures the consideration of all existing policies, takes into account uncertainties in</p>

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	addressing uncertainties in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))	<p>quantification and potential leakage, and results in conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Tunisia explained that information relating to this reporting requirement is expected to be provided during the project development phase, noting that no projects have yet been finalized. Tunisia also explained that its NDC defines the scope of the ‘business as usual’ scenario by project type and that any issues relating to conservative reference levels and baselines will be addressed on a project-by-project basis according to project type during the project development phase. Tunisia further explained that projects will be developed in accordance with the JCM requirements for conservativeness while taking into account the application of the ‘business as usual’ scenario defined in Tunisia’s NDC.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that the Party include information in its future reporting on how applying the “Joint Crediting Mechanism Guidelines for Developing Proposed Methodology” ensures the consideration of all existing policies, takes into account uncertainties in quantification and potential leakage, and results in conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections for the approved JCM projects.</p>
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	<p>Tunisia reported that, where there is a risk of non-permanence of mitigation, the rules and procedures concerning buffer credits, which shall be held separately from carbon credits issued for mitigation activities, will apply for mitigation activities. Additionally, Tunisia indicated that arrangements for minimizing the risk of non-permanence, such as implementing a robust measurement, reporting and verification system, and identifying and measuring any reversals that may occur in the country, will be established, and that any reversals will be systematically addressed.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to which rules and procedures regarding buffer credits would be applied and how reversals would be systematically addressed.</p> <p>During the review, Tunisia explained that the DNA will develop relevant rules and procedures, including for addressing the risk of non-permanence and ensuring that reversals are fully addressed when they occur. Tunisia also explained that, at this stage, only four solar photovoltaic projects have been approved in the country under the JCM, which do not involve a risk of non-permanence.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Tunisia clearly indicate in its future reporting the mitigation activities for which reversals are not expected owing to their scope. The Article 6 TERT further recommends that Tunisia provide information on the rules and procedures developed by the DNA to address the risk of non-permanence and ensure that reversals are fully addressed when they occur.</p>
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris	Tunisia reported that it monitors each JCM project’s compliance with domestic laws and regulations, ensuring that the eleventh preambular paragraph of the Paris Agreement is respected. Furthermore, the criteria for approval as an Article 6 related project to be established by the Party will explicitly mention

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18.I.5	<p>Agreement, which acknowledges that climate change is a common concern of humankind and notes that 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 (decision 2/CMA.3, annex, para. 18(i)(ii))</p> <p>How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))</p>	<p>the terms used in that paragraph and will consider them as eliminatory criteria in the Article 6 project evaluation grid.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete given that no reference to or description of the criteria in the Article 6 project evaluation grid was included in the initial report, making it unclear how the eleventh preambular paragraph of the Paris Agreement is reflected in the cooperative approach.</p> <p>During the review, Tunisia explained that national environmental and human rights safeguards will be part of the “criteria grid” that will be applied by the DNA as part of project approval procedures.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that the Party include information in its future reporting on how application of the criteria for approval as an Article 6 related project means that the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement.</p> <p>Tunisia reported that, in accordance with the bilateral agreement by which cooperation in the JCM was established between Japan and Tunisia, both Governments are aiming for the cooperative approach to contribute resources to assist the adaptation efforts of developing countries, and that further agreements may be determined between the Governments to support relevant adaptation activities. Tunisia also reported that it may consider making arrangements to allocate a percentage of the resources from the transfer of ITMOs to actions supporting adaptation, and it will publish soon the percentage to be applied for this purpose.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to whether the cooperative approach and/or the projects implemented under it would contribute resources for adaptation and whether the allocation of a percentage of resources from ITMO transfers to actions supporting adaptation corresponds to the share of proceeds that Tunisia aims to contribute to the Adaptation Fund.</p> <p>During the review, Tunisia explained that the JCM does not specifically contribute resources for adaptation, although contributions to assist adaptation efforts is noted as a common aim in the bilateral agreement between Tunisia and Japan. Additionally, the Party explained that practical voluntary arrangements are likely to be made to allocate a percentage of the resources from the transfer of ITMOs to actions supporting adaptation. Nevertheless, the Party further explained that no decision has been taken so far on the level and practical modalities for this possible contribution to Tunisia’s adaptation programmes as the Party is at the preliminary stage of setting up national institutional arrangements for operationalizing Article 6 of the Paris Agreement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Tunisia include the information, as well as any update regarding the specific mechanisms for or scope of contributions of resources for adaptation, in its future reporting.</p>

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	<p>Tunisia reported that the aim is for the JCM to deliver overall mitigation in global emissions, and that further agreements in this regard may be established between the Governments of Japan and Tunisia. In addition, the Party will apply a percentage deduction to mitigation outcomes generated under the cooperative approach with a view to holding reserves to mitigate the risk of overselling them and not being able to meet its unconditional NDC targets. The Party reported that it will publish soon the percentage to be applied and issue an annual public notification of any eventual use of such reserves.</p> <p>However, the information reported by Tunisia was not found to be sufficiently transparent or complete in relation to how mitigation outcomes held in reserve will contribute to overall mitigation in global emissions.</p> <p>During the review, Tunisia provided additional information relating to how it intends to apply a percentage deduction to ITMOs generated under the cooperative approach in order to retain some as reserves. The Party explained that this approach is not initially intended to contribute to overall mitigation in global emissions, but rather to prevent Tunisia from overselling emission reductions and risking failure to meet its unconditional NDC targets.</p> <p>The Article 6 TERT acknowledges the additional information provided by Tunisia, but recommends that Tunisia include information in its future reporting that clearly explains whether and how the cooperative approach will deliver overall mitigation in global emissions.</p>

<sup>a</sup> Referred to in decision 18/CMA.1, annex, para. 77(d).

## II. Capacity-building needs<sup>6</sup> identified by the Article 6 technical expert review team in consultation with the Party during the review of its initial report

4. Table 3 presents capacity-building needs identified by the Article 6 TERT in consultation with Tunisia during the Article 6 technical expert review of its initial report.

Table 3  
Capacity-building needs identified in consultation with the Party

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Area in which capacity-building is needed</i>
1	Institutional and legal arrangements for authorizing ITMOs	Establishing transparent and consistent procedures for authorizing ITMOs, and ensuring that technical staff can apply international requirements relating to and prepare documentation for authorizing ITMOs consistently with relevant CMA decisions
2	Institutional and technical arrangements for tracking ITMOs	Strengthening systems and capacity related to registry infrastructure, legal frameworks and carbon market readiness, including for ensuring compliance with all requirements in annex I to decision 6/CMA.4, particularly regarding interoperability of relevant registries; and building technical capacity among relevant staff in the assessment of registries that may be used under the cooperative approach (e.g. JCM registries), as well as their understanding of the use of the international registry being established by the secretariat, including its core functionalities, technical requirements for its operation, implementation and operational costs, and the advantages and disadvantages of automatic prefilling of the agreed electronic format for reporting annual information
3	Ensuring environmental integrity of cooperative approaches	Applying robust baseline methodologies, implementing measurement, reporting and verification systems, and ensuring transparent governance arrangements to uphold environmental integrity and prevent double counting, in line with relevant CMA decisions, which includes leveraging international partnerships for technical assistance and knowledge-sharing to support credible and transparent implementation of cooperative approaches

<sup>6</sup> As referred to in decision 6/CMA.4, annex II, para. 7.

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<i>ID#</i>	<i>Element of information to be reported</i>	<i>Area in which capacity-building is needed</i>
4	Reporting under Article 6, paragraph 2	Reporting in a consistent and timely manner under Article 6, paragraph 2, including the initial report, updated initial report, annual information (including strengthening understanding of how to complete the agreed electronic format) and regular information, and fostering interlinkages between this reporting and transparency reporting requirements under Article 13, including by collaborating with the Article 6 Implementation Partnership
5	Overall implementation of Article 6	Enhancing awareness and understanding of the Paris Agreement and Article 6 among key stakeholders involved at different institutional levels, including through targeted training for civil servants and line agencies, potential project participants and relevant communities and civil society groups, to support effective domestic implementation of Article 6

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## Annex

### Documents and information used during the review

#### I. Reference documents

“Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement”. Annex to decision 2/CMA.3. FCCC/PA/CMA/2021/10/Add.1. Available at <https://unfccc.int/documents/460950>.

“Guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review)”. Annex II to decision 6/CMA.4. FCCC/PA/CMA/2022/10/Add.2. Available at <https://unfccc.int/documents/626570>.

Initial report of Tunisia. Available at <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/reports>.

“Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement”. Decision 4/CMA.6. FCCC/PA/CMA/2024/17/Add.1. Available at <https://unfccc.int/documents/644937>.

“Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”. Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at <https://unfccc.int/documents/193408>.

#### II. Additional information provided by the Party

Responses to questions during the review were received from Raïda El Elj (Ministry of Environment of Tunisia), including additional material. The following references were provided by Tunisia and may not conform to UNFCCC editorial style as some have been reproduced as received:

Non-formal translation of the draft text on “The establishment of a National Committee in charge of implementing cooperatives approaches of Article 6 of Paris agreement and setting its mandate and rules of procedures”.

“Common Specifications of the JCM Registry”. Available at [https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM\\_TN\\_Spec\\_Registry\\_ver01.0.pdf](https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_TN_Spec_Registry_ver01.0.pdf).

“Joint Crediting Mechanism Guidelines for Developing Proposed Methodology” (Ver01.0). Available at [https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM\\_TN\\_GL\\_PM\\_ver01.0.pdf](https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_TN_GL_PM_ver01.0.pdf).