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Technical analysis of the third biennial update report of Uruguay submitted on 31 December 2019

Summary report by the team of technical experts

Summary

According to decision 2/CP.17, paragraph 41(a), Parties not included in Annex I to the Convention, consistently with their capabilities and the level of support provided for reporting, were to submit their first biennial update report by December 2014. Further, paragraph 41(f) of that decision states that Parties not included in Annex I to the Convention shall submit a biennial update report every two years, either as a summary of parts of their national communication in the year in which the national communication is submitted or as a stand-alone update report. As mandated, the least developed country Parties and small island developing States may submit biennial update reports at their discretion. This summary report presents the results of the technical analysis of the third biennial update report of Uruguay, conducted by a team of technical experts in accordance with the modalities and procedures contained in the annex to decision 20/CP.19.



Abbreviations and acronyms

| | |
|---|--|
| AD | activity data |
| AFOLU | agriculture, forestry and other land use |
| AR | Assessment Report of the Intergovernmental Panel on Climate Change |
| BUR | biennial update report |
| CDM | clean development mechanism |
| CH ₄ | methane |
| CO ₂ | carbon dioxide |
| CO ₂ eq | carbon dioxide equivalent |
| EF | emission factor |
| GHG | greenhouse gas |
| GWP | global warming potential |
| HFC | hydrofluorocarbon |
| HWP | harvested wood products |
| ICA | international consultation and analysis |
| IPCC | Intergovernmental Panel on Climate Change |
| IPCC good practice guidance | <i>Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories</i> |
| IPCC good practice guidance for LULUCF | <i>Good Practice Guidance for Land Use, Land-Use Change and Forestry</i> |
| LULUCF | land use, land-use change and forestry |
| MRV | measurement, reporting and verification |
| NA | not applicable |
| NAMA | nationally appropriate mitigation action |
| NC | national communication |
| NDC | nationally determined contribution |
| NE | not estimated |
| NIR | national inventory report |
| NO | not occurring |
| non-Annex I Party | Party not included in Annex I to the Convention |
| N ₂ O | nitrous oxide |
| PFC | perfluorocarbon |
| QA/QC | quality assurance/quality control |
| REDD+ | reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70) |
| Revised 1996 IPCC Guidelines | <i>Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories</i> |
| SF ₆ | sulfur hexafluoride |
| TNA | technology needs assessment |
| TTE | team of technical experts |
| UNFCCC guidelines for the preparation of NCs from non-Annex I Parties | “Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention” |
| UNFCCC reporting guidelines on BURs | “UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention” |
| 2006 IPCC Guidelines | <i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> |

I. Introduction and process overview

A. Introduction

1. The process of ICA consists of two steps: a technical analysis of the submitted BUR and a facilitative sharing of views under the Subsidiary Body for Implementation, resulting in a summary report and a record, respectively.
2. According to decision 2/CP.17, paragraph 41(a), non-Annex I Parties, consistently with their capabilities and the level of support provided for reporting, were to submit their first BUR by December 2014. In addition, paragraph 41(f) of that decision states that non-Annex I Parties shall submit a BUR every two years, either as a summary of parts of their NC in the year in which the NC is submitted or as a stand-alone update report. The least developed countries and small island developing States may submit BURs at their discretion.
3. Further, according to paragraph 58(a) of the same decision, the first round of ICA is to commence for non-Annex I Parties within six months of the submission of the Parties' first BUR. The frequency of developing country Parties' participation in subsequent rounds of ICA, depending on their respective capabilities and national circumstances, and the special flexibility for small island developing States and the least developed country Parties, will be determined by the frequency of the submission of BURs.
4. Uruguay submitted its second BUR on 29 December 2017, which was analysed by a TTE in the eleventh round of technical analysis of BURs from non-Annex I Parties, conducted from 20 to 24 August 2018. After the publication of its summary report, Uruguay participated in the seventh workshop for the facilitative sharing of views, convened in Bonn on 19 June 2019.
5. This summary report presents the results of the technical analysis of the third BUR of Uruguay, undertaken by a TTE in accordance with the provisions on the composition, modalities and procedures of the TTE under ICA contained in the annex to decision 20/CP.19.

B. Process overview

6. In accordance with the mandate referred to in paragraph 2 above, Uruguay submitted its third BUR on 31 December 2019 as a stand-alone update report with its NC5. The submission was made within two years of the submission of the second BUR.
7. A desk analysis of Uruguay's BUR was conducted from 22 to 26 June 2020¹ and was undertaken by the following TTE, drawn from the UNFCCC roster of experts on the basis of the criteria defined in decision 20/CP.19, annex, paragraphs 2–6: Asia Adlan Mohamed Abdalla (Sudan), Luis Caceres Silva (former member of the Consultative Group of Experts from Ecuador), Ruleta Camacho Thomas (former member of the Consultative Group of Experts from Antigua and Barbuda), Elena Gavrilova (North Macedonia), Naofumi Kosaka (Japan), Nara Lee (Republic of Korea), Georges Mitri (Lebanon), Rosa Maria Rivas Palma (New Zealand) and Alexander Valencia (Colombia). Mr. Mitri and Ms. Rivas Palma were the co-leads. The technical analysis was coordinated by Luca Birigazzi, Jihye Choi and Sohel Pasha (secretariat).
8. During the technical analysis, in addition to the written exchange, through the secretariat, to provide technical clarifications on the information reported in the BUR, the TTE and Uruguay engaged in consultation² on the identification of capacity-building needs for the preparation of BURs and participation in the ICA process. Following the technical analysis of Uruguay's third BUR, the TTE prepared and shared a draft summary report with Uruguay on 22 September 2020 for its review and comment. Uruguay, in turn, provided its feedback on the draft summary report on 18 December 2020.

¹ Owing to the circumstances related to the coronavirus disease 2019, the technical analysis of the BUR submitted by Uruguay had to be conducted remotely.

² The consultation was conducted via teleconferencing.

9. The TTE responded to and incorporated Uruguay's comments referred to in paragraph 8 above and finalized the summary report in consultation with the Party on 26 March 2021.

II. Technical analysis of the biennial update report

A. Scope of the technical analysis

10. The scope of the technical analysis is outlined in decision 20/CP.19, annex, paragraph 15, according to which the technical analysis aims to, without engaging in a discussion on the appropriateness of the actions, increase the transparency of mitigation actions and their effects and shall entail the following:

(a) The identification of the extent to which the elements of information listed in paragraph 3(a) of the ICA modalities and guidelines (decision 2/CP.17, annex IV) have been included in the BUR of the Party concerned (see chap. II.B below);

(b) A technical analysis of the information reported in the BUR, specified in the UNFCCC reporting guidelines on BURs (decision 2/CP.17, annex III), and any additional technical information provided by the Party concerned (see chap. II.C below);

(c) The identification, in consultation with the Party concerned, of capacity-building needs related to the facilitation of reporting in accordance with the UNFCCC reporting guidelines on BURs and to participation in ICA in accordance with the ICA modalities and guidelines, taking into account Article 4, paragraph 3, of the Convention (see chap. II.D below).

11. The remainder of this chapter presents the results of each of the three parts of the technical analysis of Uruguay's BUR outlined in paragraph 10 above.

B. Extent of the information reported

12. The elements of information referred to in paragraph 10(a) above include the national GHG inventory report; information on mitigation actions, including a description of such actions, an analysis of their impacts and the associated methodologies and assumptions, and information on progress in their implementation; information on domestic MRV; and information on support needed and received.

13. According to decision 20/CP.19, annex, paragraph 15(a), in undertaking the technical analysis of the submitted BUR, the TTE is to identify the extent to which the elements of information listed in paragraph 12 above have been included in the BUR of the Party concerned. The TTE considers that the reported information is mostly consistent with the UNFCCC reporting guidelines on BURs. Specific details on the extent of the information reported for each of the required elements are provided in annex I.

14. The TTE noted improvements in the reporting in the Party's third BUR compared with that in its second BUR. Information on the GHG inventory, mitigation actions and their effects, and needs and support reported in the Party's third BUR demonstrates that it has taken into consideration the areas for enhancing the transparency of the information noted by the previous TTE in the summary report on the technical analysis of the Party's second BUR.

C. Technical analysis of the information reported

15. The technical analysis referred to in paragraph 10(b) above aims to increase the transparency of information reported by Parties on mitigation actions and their effects, without engaging in a discussion on the appropriateness of those actions. Accordingly, the focus of the technical analysis was on the transparency of the information reported in the BUR.

16. For information reported on national GHG inventories, the technical analysis also focused on the consistency of the methods used for preparing those inventories with the

appropriate methods developed by the IPCC and referred to in the UNFCCC reporting guidelines on BURs.

17. The results of the technical analysis are presented in the remainder of this chapter.

1. Information on national circumstances and institutional arrangements relevant to the preparation of national communications on a continuous basis

18. As per the scope defined in paragraph 2 of the UNFCCC reporting guidelines on BURs, the BUR should provide an update to the information contained in the most recently submitted NC, including information on national circumstances and institutional arrangements relevant to the preparation of NCs on a continuous basis. In their NCs, non-Annex I Parties report on their national circumstances following the reporting guidance contained in decision 17/CP.8, annex, paragraphs 3–5, and they could report similar information in their BUR, which is an update of their most recently submitted NC.

19. In its third BUR, Uruguay provided an update on its national circumstances, including a description of national development priorities, objectives and circumstances, including features of geography, climate and economy that might affect the Party's ability to deal with mitigating and adapting to climate change, as well as information regarding national circumstances and constraints on the specific needs and concerns arising from the adverse effects of climate change and/or the impact of the implementation of response measures, as referred to in Article 4, paragraph 8, and, as appropriate, Article 4, paragraphs 9–10, of the Convention.

20. In addition, Uruguay provided a summary of relevant information regarding its national circumstances in tabular format.

21. Uruguay transparently reported in its third BUR updated information on its existing institutional arrangements relevant to the preparation of its NCs and BURs on a continuous basis. The description covers key aspects of the institutional arrangements, including the legal status and roles and responsibilities of the overall coordinating entity, the involvement and roles of other institutions and experts, mechanisms for information and data exchange, QA/QC procedures, provisions for public consultation and other forms of stakeholder engagement. The Party's Ministry of Housing, Land Management and Environment, established in 1990, is the designated focal point and is responsible for its climate change policy and GHG inventory. The National Climate Change Response System, established in 2009, provides the framework for coordination of the institutions involved with climate change issues. These bodies, together with several working groups and the newly created gender group, support Uruguay's national process for the preparation of its NCs and BURs.

22. During the technical analysis, the Party informed the TTE that the sustainability of the preparation of NCs and BURs is ensured by the National Climate Change Response System, which provides a framework for the coordination of all activities related to climate change, and by the National Climate Change Policy, which reinforces this legal framework. Furthermore, maintaining the same team of national experts ensures that institutional memory is retained, which in turn helps to ensure the sustainability of the preparation of the Party's NCs and BURs on a continuous basis. During the review of the draft report, Uruguay further informed the TTE that a decree was issued in June 2020 to establish the Working Group on National Greenhouse Gas Inventories, which will coordinate the preparation of GHG inventories on a continuous basis.

23. The TTE noted that the transparency of the information reported on institutional arrangements could be enhanced by addressing the areas noted in paragraph 22 above, which could facilitate a better understanding of the information reported on institutional arrangements.

24. Uruguay reported in its third BUR an update on its domestic MRV arrangements. The description includes information on the development of sectoral tools that are part of the domestic system of programming, monitoring, reporting and verification, the creation in 2017 of a working group to develop and design a domestic MRV system for mitigation actions, including the measures and objectives of the national adaptation plan and the NDC, the implementation of an MRV pilot for 50 of the 106 measures included in the NDC and the

inclusion of gender considerations in the design and implementation of mitigation activities at the national level. The Party indicated that it has already established an enhanced MRV system, including establishing institutional arrangements, setting standards for data collection and documentation methods, monitoring QA/QC procedures, identifying key categories, establishing filing systems and monitoring gender issues. In addition, Uruguay indicated in the BUR that information on historical national GHG inventories is publicly available.³

2. National greenhouse gas emissions by sources and removals by sinks

25. As indicated in table I.1, Uruguay reported information on its GHG inventory in its BUR mostly in accordance with paragraphs 3–10 of the UNFCCC reporting guidelines on BURs and paragraphs 8–24 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties, contained in the annex to decision 17/CP.8.

26. Uruguay submitted its third BUR in 2019 and the GHG inventory reported is for 1990, 1994, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012, 2014, 2016 and 2017. The GHG inventory is consistent with the requirements for the reporting time frame.

27. GHG emissions and removals for the BUR covering the 1990–2017 inventories were estimated using tier 1, 2 and 3 methodologies from the 2006 IPCC Guidelines.

28. Information on AD and EFs used and their sources was clearly reported in the BUR, including information on the methodologies and the sources of data used in the calculation of the GHG inventory. The Party reported on the use of the default EFs from the 2006 IPCC Guidelines for the direct GHGs and from the Revised 1996 IPCC Guidelines for the precursor gases. The main sources of AD were the Ministry of Livestock, Agriculture and Fisheries for the AFOLU sector, the national energy balance for the energy sector, the Ministry of Housing, Land Management and Environment for the waste sector, and the National Institute of Statistics and some key industries for the industrial processes and product use sector.

29. Information on the Party's total GHG emissions by gas for 2017 is outlined in table 1 in Gg CO₂ eq. It shows an increase in emissions of 8.5 per cent including land and HWP and an increase of 24.5 per cent excluding land and HWP since 1990.

Table 1
Greenhouse gas emissions by gas of Uruguay for 2017

| <i>Gas</i> | <i>GHG emissions (Gg CO₂ eq) including land and HWP^a</i> | <i>% change 1990–2017</i> | <i>GHG emissions (Gg CO₂ eq) excluding land and HWP^a</i> | <i>% change 1990–2017</i> |
|------------------|--|---------------------------|--|---------------------------|
| CO ₂ | –5 807.19 | –58.0 | 6 530.36 | 67.4 |
| CH ₄ | 16 520.30 | 13.6 | 16 520.30 | 13.6 |
| N ₂ O | 8 862.61 | 21.4 | 8 862.61 | 21.4 |
| HFCs | 132.76 | NA | 132.76 | NA |
| PFCs | NO | NA | NO | NA |
| SF ₆ | 0.68 | NA | 0.68 | NA |
| Other | NA | NA | NA | NA |
| Total | 19 709.16 | 8.5 | 32 046.71 | 24.5 |

^a 2006 IPCC Guidelines AFOLU category 3.B (land) and, if reported, 3.D (HWP (3.D.1) and other emissions (3.D.2)).

30. Information on other emissions was clearly reported, including 57.3 Gg nitrogen oxides, 804 Gg carbon monoxide and 142 Gg non-methane volatile organic compounds and 24.6 Gg sulfur dioxide for 2017.

31. Uruguay applied notation keys in tables where numerical data were not provided. The use of notation keys was consistent with the UNFCCC guidelines for the preparation of NCs

³ Available at <https://www.gub.uy/ministerio-ambiente/politicas-y-gestion/inventarios-nacionales-gases-efecto-invernadero-ingei> (in Spanish).

from non-Annex I Parties. The notation keys used were explained in the BUR and in footnotes to the tables in the annexes.

32. Uruguay reported comparable information addressing the tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF and the sectoral reporting tables annexed to the Revised 1996 IPCC Guidelines.

33. The shares of emissions that different sectors contributed to the Party's total GHG emissions excluding land and HWP (categories 3.B and 3.D), as reported by the Party, in 2017 are reflected in table 2.

Table 2

Shares of greenhouse gas emissions by sector of Uruguay for 2017

| <i>Sector</i> | <i>GHG emissions (Gg CO₂ eq)</i> | <i>% share^a</i> | <i>% change 1990–2017</i> |
|---|---|----------------------------|-------------------------------|
| Energy | 6 163.29 | 19.2 | 61.1 |
| Industrial processes and product use | 646.09 | 2.0 | 186.0 |
| AFOLU | 11 808.70 | NA | –11.8 |
| Livestock (category 3.A) | 15 088.07 | 47.1 | 11.8 |
| Land (category 3.B) | –12 337.55 | NA | –62.8 |
| Aggregate sources and non-CO ₂ emissions sources on land (category 3.C) | 9 058.18 | 28.3 | 21.2 |
| HWP and other emissions (category 3.D) | NE | NA | NA |
| Waste | 1 091.08 | 3.4 | 51.6 |

^a Share of total without 2006 IPCC Guidelines AFOLU category 3.B (land) and, if reported, 3.D (HWP (3.D.1) and other emissions (3.D.2)).

34. Uruguay reported information on its use of GWP values consistent with those provided by the IPCC in its AR2 based on the effects over a 100-year time-horizon of GHGs. In addition, the Party reported GHG emissions and removals expressed in CO₂ eq using the global temperature change potential values provided by the IPCC in its AR5 based on the effects over a 100-year time-horizon of GHGs.

35. For the energy sector, information was clearly reported on GHG emissions, methodological tier levels, AD and their sources, EFs, key categories, notation keys used and sources and gases that represent major emissions. CO₂ accounts for more than 90 per cent of total sectoral emissions. Transport is the category with the highest emissions (62 per cent), followed by manufacturing industries and construction (15 per cent). Emissions from fuel combustion activities from other sectors (agriculture/forestry/fishing) contributes 9 per cent, followed by residential (8 per cent), energy industries (5 per cent) and commercial/institutional (1 per cent). Finally, fugitive emissions from fuels account for 2 Gg CO₂ eq. Emissions for all key categories in the energy sector were estimated using tier 1 methodology.

36. Emissions of CH₄ and N₂O from mobile combustion of biodiesel and bioethanol were not estimated for some subcategories in the transport subsector. During the technical analysis, the Party clarified that these emissions were not estimated because EFs for these subcategories are not provided in the 2006 IPCC Guidelines, and informed the TTE that it is working on obtaining country-specific values for the carbon content of fuels in order to move to a tier 2 or 3 methodology to estimate CO₂ emissions for the key categories in the energy sector. The TTE noted the planned improvement to the information reported in the BUR.

37. For the industrial processes and product use sector, information was clearly reported on GHG emissions, methodological tier levels, AD and their sources, EFs, key categories, notation keys used and the contribution of emissions sources. Within the sector, 79 per cent of emissions were CO₂, 13 per cent HFC-134a and 8 per cent other HFCs and SF₆. In 2017, the category with the highest emissions was cement production with 57 per cent, followed by product uses as substitutes for ozone-depleting substances (21 per cent) and lime production (20 per cent). The remaining categories account for about 2 per cent of the sectoral emissions. For key categories in this sector, emissions were estimated using tier 2 or 3 methodology.

38. For categories 3.A and 3.C under the AFOLU sector from the 2006 IPCC Guidelines, enteric fermentation (CH₄) and direct N₂O emissions from managed soils (N₂O) were identified as key categories and the most relevant emissions sources in the sector (accounting for 55 and 26 per cent of the sectoral emissions, respectively). The key categories 3.C.3, 3.C.5 and 3.C.7 were estimated using tier 1 methodology. The key categories enteric fermentation of cattle (CH₄) and manure management of cattle (CH₄ and N₂O) were estimated using tier 2 methodology.

39. Emissions were not estimated for some categories in the AFOLU sector. During the technical analysis, the Party clarified that emissions for these subcategories were not estimated owing to lack of capacity. The Party informed the TTE that it is working on developing tier 2 or 3 methodology for the AFOLU key categories, which are currently estimated using tier 1 methodology, and on using country-specific data for estimating emissions. The TTE noted the planned improvement to the information reported in the BUR.

40. For land and HWP (categories 3.B and 3.D), Uruguay reported annual GHG emissions and removals for 1990–2017. Information on GHG emissions, methodological tier levels, AD and their sources was clearly reported. Overall, the net removals from land and HWP fluctuated between a minimum of 7,576.19 Gg CO₂ eq in 1990 and a maximum of 21,684.39 Gg CO₂ eq in 2012. Of these net removals, 93 per cent came from forest land and 7 per cent from grassland. The TTE noted improvements to the information reported, such as the inclusion of emissions for all land categories (excluding wetland) and the dead organic matter and soil organic matter carbon pools, as well as the use of high-resolution satellite imagery to ensure a consistent representation of land for the entire country. The TTE commends Uruguay for the effort and the improvements made to enhance the completeness of the GHG inventory.

41. For the waste sector, information was clearly reported on GHG emissions, methodological tier levels, AD and their sources, EFs, key categories, notation keys used and the contribution of gases. CH₄ represented 91 per cent of the total sectoral emissions, followed by N₂O (7 per cent) and CO₂ (1 per cent). Solid waste disposal and wastewater treatment and discharge were identified as the most relevant emissions sources in the sector, accounting for 76 and 22 per cent of the sectoral emissions, respectively.

42. The BUR provides an update to all GHG inventories reported in the Party's previous NCs and BURs. The information reported provides an update of the Party's second BUR, which addressed anthropogenic emissions and removals for 2014. The update was carried out for 1990–2016 using the methodologies contained in the 2006 IPCC Guidelines, thus generating a consistent time series.

43. Uruguay described in its BUR the institutional framework for the preparation of its 2017 GHG inventory. The Party reported that the Ministry of Housing, Land Management and Environment is the governmental body responsible for its climate change policy and GHG inventory through the National Climate Change Response System as the framework for coordination of national policies, plans and action on climate change. The Party identified improvements in its reporting, such as the review of national inventory system documents, the inclusion of a summary table with emission levels by category and a summary table with recalculations made, the training of experts involved in estimating sectoral emissions and improvements in the estimation of quantitative uncertainties (using default values from the 2006 IPCC Guidelines).

44. Uruguay clearly reported that a key category analysis was performed for the level of and trend in emissions using approach 1 from the 2006 IPCC Guidelines. In addition, the Party applied approach 2 from the 2006 IPCC Guidelines by identifying key categories using the results of the uncertainty analysis, which is an improvement on previous submissions. Overall, the Party identified 19 key categories using approach 1 level assessment, 18 categories using approach 1 trend assessment and 8 categories using approach 2. The TTE commends the Party for identifying additional key categories using approach 2.

45. The BUR provides information on QA/QC measures for all sectors, including QA/QC procedures, QA/QC checklists, national inventory system documentation checklists and a list of observations and corrective actions carried out by sector. The Party identified improvements in the reporting of information, such as the preparation of instructions (text or

electronic spreadsheet) for estimating sectoral emissions, the review of the quality control system, the update of the filing system, improved estimation of uncertainties, the evaluation of default uncertainties and of various computer tools for estimating uncertainties, and the review, update and improvement of AD, EFs and other parameters for the key categories. The TTE commends Uruguay for providing information in accordance with the IPCC good practice guidance and including an external evaluation of the inventory, coordinated through the Global Support Programme for Preparation of National Communications and Biennial Update Reports by non-Annex I Parties of the United Nations Development Programme and the United Nations Environment Programme.

46. Uruguay clearly reported information on CO₂ fuel combustion using both the sectoral and the reference approach. The information reported indicates that the combustion emissions estimated under the sectoral and reference approach are 5,838.9 and 5,882.6 Gg CO₂, respectively. The difference between the estimates calculated using the two approaches was reported as 0.8 per cent.

47. Information was clearly reported on international aviation and marine bunker fuels. For 2017 the emissions amounted to 629.4 Gg CO₂, with 52.2 per cent of these emissions originating from international maritime and river navigation and the remaining 47.8 per cent from international aviation.

48. Uruguay reported information on the uncertainty assessment (level and trend) of its national GHG inventory. The uncertainty analysis was based on a tier 1 approach and covers all source categories and all direct GHGs. The results obtained, as reported in the BUR, reveal that the level uncertainty for emissions is 63.6 per cent and the trend uncertainty is 21.5 per cent. The TTE commends Uruguay for providing in its BUR detailed information on the selected uncertainty values for AD and EFs and the reasons for their selection.

49. The TTE noted that the transparency of the information reported on GHG inventories could be enhanced by addressing the areas noted in paragraphs 36 and 39 above, which could facilitate a better understanding of the information reported.

50. In paragraph 46 of the summary report on the technical analysis of the Party's second BUR, the previous TTE noted areas where the transparency of the reporting on GHG inventories could be further enhanced, including using default EFs from the 2006 IPCC Guidelines for all energy categories, enhancing the coverage of the national GHG inventory, particularly for the AFOLU sector, and performing a complete quantitative uncertainty assessment. The current TTE noted the improvements referred to in paragraphs 43, 44 and 45 above and commends the Party for enhancing the transparency of its reporting.

3. Mitigation actions and their effects, including associated methodologies and assumptions

51. As indicated in table I.2, Uruguay reported in its BUR, mostly in accordance with paragraphs 11–13 of the UNFCCC reporting guidelines on BURs, information on mitigation actions and their effects, to the extent possible.

52. The information reported provides a comprehensive overview of the Party's mitigation actions. In its BUR, the Party reported information on its national context and framed its national mitigation planning and actions in the context of the National Climate Change Policy, which has been in force since 2017. The main objective of the Policy is to promote adaptation and mitigation actions in Uruguay through to 2050 and it includes the framework for development and adoption of the Party's first and successive NDCs.

53. In its BUR, the Party described the objectives of its mitigation actions, by gas, for 2025, as reported in its first NDC. The mitigation objective with respect to economic development is to reduce GHG emissions in 2025 by an absolute amount that is equal to 99.4 per cent of the level of GHG emissions in 2012. Most of the mitigation actions are in the energy sector. The Party described the main sectoral policies and strategies (for the energy, agriculture and forestry sectors) linked to the mitigation actions, including their objectives and progress to date. Uruguay described the progress towards the 2020 target set out in its Energy Policy (2015), which includes the optimal use of renewable energy. The overall renewable energy generation target has been achieved, but the technology cost for optimal

use prevented Uruguay from fully meeting the specific targets related to solar thermal energy and biofuels. Uruguay is developing energy saving companies, which will have a role in energy efficiency projects and supporting the related target for regional leading enterprises.

54. Since its second BUR, Uruguay has passed the Waste Law (2019) to promote national waste reduction and improve waste management, including mitigation considerations. Uruguay has also approved a subsidy for the purchase of electric buses (Accountability Law, 2018) to help with the initial investment and plans to make the best use of surplus renewable energy through electric vehicles. Other instruments include the National Plan for Sustainable Development (2019), which encompasses guidance for environmental policies and actions with a 2030 time-horizon, and the National Development Strategy (2019), a tool for strategic planning which encompasses environment and climate change matters.

55. The Party reported a summary of its sectoral mitigation actions in tabular format in accordance with decision 2/CP.17, annex III, paragraph 11. Information on MRV of mitigation actions presented in the BUR and in Uruguay's first NDC has been publicly available since 2019.

56. A weblink to the MRV visualizer, which is an online tool providing information on domestic MRV, was included in the MRV section of the BUR (chap. 3, p.86), but the TTE was unable to access the indicated web page. During the technical analysis, the Party clarified that the link has been updated since the publication of the BUR and provided the TTE with the updated link.⁴

57. Consistently with decision 2/CP.17, annex III, paragraph 12(a), Uruguay clearly reported the names of mitigation actions or groups of actions, coverage (of sectors) and progress indicators for the sectoral mitigation actions in the BUR (chap. 3, table 1) and in the MRV visualizer (see para. 56 above). The information includes a clear description of mitigation actions, including their quantitative goals. The TTE noted that the 22 mitigation actions in the BUR are classified under six categories: categories I, II and III in the energy sector (15 mitigation actions, see para. 60 below); categories IV and V in the AFOLU sector (6 mitigation actions, see para. 64 below) and category VI in the waste sector (1 mitigation action, see para. 66 below).

58. Information on the gases covered by the mitigation actions was not reported in Uruguay's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party provided the TTE with information in tabular format on sectors and gases covered for all mitigation actions.

59. Uruguay reported information on the objectives of the mitigation actions, steps taken or envisaged to achieve those actions, and progress of implementation of the actions in the BUR and in the MRV visualizer. In addition, clear information was provided on the methodologies and assumptions used and on underlying steps taken or envisaged for implementing most mitigation actions (see para. 63 below). The Party clearly reported information on the results achieved, such as progress towards its targets for 2025, and on emission reductions, to the extent possible.

60. Uruguay reported 15 ongoing mitigation actions in the energy sector, which focus on sustainable diversification of energy sources (5 mitigation actions under category I), promoting energy efficiency (6 mitigation actions under category II) and developing sustainable and efficient transport (4 mitigation actions under category III).

61. The Party reported that for many of the mitigation actions in the energy sector the targets for 2025 had been achieved by 2017 or 2018. For instance, for mitigation actions 1–3 under category I, encompassing wind, biomass and solar energy generation, the target for 2025 was achieved by 2018 (which was 1,971 MW installed capacity in total, of which 77 per cent was from wind energy). During the technical analysis, the Party informed the TTE that these mitigation actions contributed to meeting the target for 2015 defined in the Energy Policy of 50 per cent of the country's energy mix coming from renewable sources.

⁴ https://visualizador.gobiernoabierto.gub.uy/visualizador/api/repos/%3Apublic%3Aorganismos%3Ambiente%3Avisualizador_cdn.wcdf/generatedContent (in Spanish).

62. Uruguay continues to test new energy sources and technologies with a view to achieving optimum levels of energy generation. The BUR indicated the results of the three mitigation actions in terms of emission reductions of 5,556 Gg CO₂ eq in 2005–2018. The emission reductions resulting from mitigation actions 1–3 under category III, related to sustainable transport, amounted to 879.57 Gg CO₂ eq in 2010–2018, of which mitigation action 1, including biofuels in petrol and diesel, accounted for 877 Gg CO₂ eq. Other actions in the energy sector concern the promotion of energy efficiency and the diversification of the energy matrix.

63. Information on methodologies and assumptions used, and underlying steps taken or envisaged for implementing mitigation action 1, implementing the Energy Efficiency Plan (2015–2024), under category II was not clearly reported. In the BUR, the Party stated that the Energy Efficiency Plan is currently under review to revise its timeline. It was not clear to the TTE whether and how mitigation actions 2–6 under category II are linked to the implementation of the Energy Efficiency Plan. During the technical analysis, the Party clarified that implementation of the Plan is not a mitigation action in itself but includes mitigation actions 2–6 under category II and provides the policy framework for their implementation. Uruguay also explained that an aim of reviewing the Plan is to increase the ambition of its objectives; and it mentioned that information on methodologies, assumptions and steps envisaged for implementing the Plan is publicly available and provided the TTE with a weblink.⁵

64. The Party reported six mitigation actions in the AFOLU sector, which are linked to improving agricultural practices (two mitigation actions under category IV) and improving and maintaining forest and cropland (four mitigation actions under category V). Uruguay indicated that these actions are ongoing, and clearly reported information on progress towards the targets for 2025, which include the conservation of 100 per cent of the area of native forest and forest plantations.

65. Emission reductions were not estimated for the mitigation actions in the AFOLU sector. During the technical analysis, the Party informed the TTE that many of the targets of those mitigation actions are not expressed in terms of emission reductions or avoided emissions. Most of the AFOLU mitigation actions have area-based goals (in ha). Uruguay explained that the technical teams are focused on gathering information on the specific indicators included in the MRV system for the NDC. The Party acknowledged the importance of estimating and reporting information on emission reductions. Uruguay has faced some challenges and constraints that have prevented such estimation. In the case of the AFOLU mitigation actions, these concern the development of country-specific EFs. The Party also mentioned that, as part of future improvements, it intends to develop methodologies that will enable it to quantify the emission reductions resulting from the mitigation actions under energy sector category II and all AFOLU sector categories.

66. The mitigation action in the waste sector concerns adopting technologies for capturing and combusting CH₄ emissions from urban solid waste (the one mitigation action under category VI). The Party reported that this mitigation action is ongoing and in 2017 had already achieved and exceeded the target for 2025 of having at least 60 per cent of urban solid waste disposed at sites equipped with this technology. The Party also reported estimated cumulative emission reductions resulting from the implementation of this mitigation action of 435 Gg CO₂ eq for 2007–2017.

67. Uruguay reported information on NAMAs and REDD+: the Party has developed eight NAMAs, of which three require preparation support and one requires implementation support. The Party reported the ongoing REDD+ project development supported by the Forest Carbon Partnership Facility of the World Bank and research conducted on native forest, mapping methodologies and technologies to support an MRV mechanism.

68. The emission reductions resulting from NAMAs were not reported and the reason for this was not clear to the TTE. During the technical analysis and the review of the draft report, Uruguay clarified that it is working on developing general methodologies for monitoring and estimating emission reductions for its mitigation actions, but no resources have been

⁵ <http://www.eficienciaenergetica.gub.uy/plan-nacional-de-eficiencia-energetica> (in Spanish).

allocated specifically to monitoring the emission reductions resulting from NAMAs. Information on the results achieved by each NAMA was provided in the Party's BUR (table 3).

69. Uruguay provided information on its involvement in international market mechanisms as a Party to the Kyoto Protocol. It documented 30 CDM projects approved by its designated national authority, and 25 projects and one programme of activities are registered under the UNFCCC CDM process. Most of the projects are focused on biomass and wind energy generation. Seven CDM projects generated total certified emission reductions of 813,308 t CO₂ eq in 2018. One CDM project has been added since the second BUR. The statistics include information on the total projects, sectors covered and quantity of certified emission reductions issued for Uruguay. The BUR states that the mitigation results of CDM projects can be used by the Party to meet the unconditional mitigation targets for 2025 in its NDC.

70. Uruguay reported information on its domestic MRV arrangements in accordance with decision 2/CP.17, annex III, paragraph 13. The information indicates that Uruguay has taken steps towards establishing an enhanced MRV system and that, since 2019, technical spreadsheets on the mitigation actions included in the first NDC and progress tracking have been available in the MRV visualizer (see para. 56 above).

71. The TTE noted that the transparency of the information reported on mitigation actions could be enhanced by addressing the areas noted in paragraphs 58, 63 and 68 above, which could facilitate a better understanding of the information reported on mitigation actions.

72. In paragraph 57 of the summary report on the technical analysis of the Party's second BUR, the previous TTE noted areas where the transparency of the reporting on mitigation actions could be further enhanced by including information on GHG emission reductions, methodologies, assumptions and progress indicators for all the mitigation actions listed, and by including in the BUR information on progress in achieving energy policy goals for 2020 and 2030. The current TTE noted improvements to the information reported in the BUR, including the reporting of emission reductions resulting from mitigation actions in the energy sector to the extent possible (see paras. 59 and 61 above), the more extensive description of methodologies, assumptions and progress indicators in the BUR and the MRV visualizer (see para. 56 above) and the reporting on progress towards the 2020 Energy Policy goal (see para. 53 above). The TTE commends the Party for enhancing the transparency of its reporting.

4. Constraints and gaps, and related technology, financial, technical and capacity-building needs, including a description of support needed and received

73. As indicated in table I.3, Uruguay reported in its BUR, fully in accordance with paragraphs 14–16 of the UNFCCC reporting guidelines on BURs, information on finance, technology and capacity-building needs and support received.

74. Uruguay reported information on constraints and gaps, and related financial, technical and capacity-building needs in accordance with decision 2/CP.17, annex III, paragraph 14. The Party reported in its BUR in tabular format on needs, constraints and gaps in relation to financial resources, capacity-building, technical assistance and technology transfer (table 2), GHG inventory preparation (table 3), national capacity and technical assistance (table 1) and on needs reported in the second BUR, with information on the activities carried out to resolve those needs. The needs, constraints and gaps in relation to financial resources, capacity-building, technical assistance and technology transfer were defined in consultation with the institutions of the National Climate Change Response System.

75. During the technical analysis, the Party informed the TTE that information on the constraints and gaps reported in the BUR was obtained in consultation with key stakeholders from the institutions of the National Climate Change Response System, who provided information generated from projects, studies and other sources of information at their respective institutions.

76. Uruguay reported information on financial resources, technology transfer, capacity-building and technical support received in accordance with decision 2/CP.17, annex III, paragraph 15. In its BUR, the Party reported that it received financial resources, technology

transfer, capacity-building and technical support in 2017–2019 from 13 international cooperation sources for 18 climate change projects. USD 1,919,000 came from the Global Environment Facility, which included an allocation for preparing both Uruguay’s third BUR (of approximately USD 319,000) and its NC5, and USD 1,080,000 from the Green Climate Fund. In its BUR, Uruguay noted that the funds for most of the international cooperation projects reported may not be intended exclusively for climate change activities with only part of them allocated to climate change.

77. Uruguay reported information on technology transfer through the national Biovalor project, partially financed by the Global Environment Facility, with eight subprojects focused on transforming waste generated from agriculture, agro-industries and small centres of population into energy and/or by-products and thereby reducing GHG emissions.

78. The Party reported information on nationally determined technology needs with regard to the development and transfer of technology in accordance with decision 2/CP.17, annex III, paragraph 16. In its BUR, Uruguay reported that a TNA was completed in 2018.

79. Information on the extent to which the TNA was nationally determined was not clearly reported in the BUR. During the technical analysis, the Party clarified that the TNA executed in 2014–2017 was a participatory process involving all sectors and national stakeholders related to climate change, thus ensuring that the needs were determined at the national level.

80. The TTE noted that the transparency of the information reported on needs and support received could be enhanced by addressing the areas noted in paragraph 79 above, which could facilitate a better understanding of the information reported on needs and support received.

81. In paragraphs 60 and 62 of the summary report on the technical analysis of the Uruguay’s second BUR, the previous TTE noted that explicitly describing in the BUR the constraints and gaps and the type of support received could facilitate a better understanding of the information reported. The present TTE noted that Uruguay took into consideration those areas for improvement in its third BUR and commends the Party for enhancing the transparency of the information reported.

D. Identification of capacity-building needs

82. In consultation with Uruguay, the TTE identified the following needs for capacity-building that could facilitate the preparation of subsequent BURs and participation in ICA:

- (a) Developing country-specific EFs for forest land subcategories;
- (b) Developing country-specific EFs for estimating emission reductions or avoided emissions from crops;
- (c) Developing country-specific EFs for estimating emission reductions or avoided emissions from the manure management system model used in dairy farms;
- (d) Developing country-specific fuel carbon contents for the key categories of the energy sector in order to estimate the associated emissions using tier 2 methodology;
- (e) Enhancing capacity for estimating emissions for the AFOLU categories that are still reported as “NE”;
- (f) Developing methodologies for estimating emission reductions resulting from mitigation actions, including emission reductions resulting from energy efficiency mitigation actions;
- (g) Compiling data on financial resources related to climate change, technology transfer and capacity-building.

83. The TTE noted that, in addition to those identified during the technical analysis, the Party reported several capacity-building needs covering the following areas:

- (a) Generating and maintaining the up-to-date information needed to follow up and report in the BUR on progress towards the objectives of the NDC;

- (b) Implementing the 13 measures proposed in the NDC (reported in BUR table 2);
- (c) Systematizing and expanding domestic MRV in order to ensure its continuity and coherence, and analysis of the different mitigation actions developed by the Party and their effect on emission reduction;
- (d) Managing and monitoring the national inventory system in order to ensure sustainability, the consistent preparation of national GHG inventories and the quality of the reporting;
- (e) Developing new ways of producing, managing and analysing information relevant to future processes, such as for the preparation of NCs and BURs on a continuous basis;
- (f) Availability of and access to reliable and up-to-date baseline information to support decision-making regarding resource management and overall planning of adaptation and mitigation processes across sectors;
- (g) Improving the quality of the national GHG inventory by improving the use of the land monitoring software tool Collect Earth, the use of the Low Emissions Analysis Platform software and the estimation of emissions from HWP (see BUR table 3, p.94).

84. In paragraph 66 of the summary report on the technical analysis of the Party's second BUR, the previous TTE, in consultation with the Party, identified and prioritized capacity-building needs. In its third BUR (table 4), the Party reflected that some of those capacity-building needs have been addressed.

III. Conclusions

85. The TTE conducted a technical analysis of the information reported in the third BUR of Uruguay in accordance with the UNFCCC reporting guidelines on BURs and concludes that the information reported is mostly consistent. It provides an overview of Uruguay's national circumstances and institutional arrangements relevant to the preparation of NCs; the national inventory of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol, including an NIR; mitigation actions and their effects, including associated methodologies and assumptions; constraints and gaps, and related financial, technical and capacity-building needs, including a description of support needed and received; the level of support received to enable the preparation and submission of BURs; domestic MRV; and other information relevant to the achievement of the objective of the Convention.

86. During the technical analysis, additional information was provided by the Party on the preparation of NCs and BURs on a continuous basis, the TNA process and how it was ensured that the needs were nationally determined, the sectors and gases covered by the mitigation actions, an online tool providing information on domestic MRV, the sources of funding for technology support and the sources of information on constraints and gaps reported in the BUR. The TTE concluded that the information analysed is mostly transparent.

87. Uruguay provided an update on the institutional arrangements relevant to the preparation of its BURs. As reported in previous BURs, the institutional arrangements are well maintained, which is an advantage for the Party's national processes and for international reporting processes. The Ministry of Housing, Land Management and Environment is the designated focal point responsible for the Party's climate change policy and preparation of its GHG inventory. The National Climate Change Response System provides the framework for coordination of the institutions involved with climate change issues. These bodies, together with several working groups and the newly created gender group, support Uruguay's national process for the preparation of its NCs and BURs.

88. In its third BUR, submitted in 2019, Uruguay reported information on its national GHG inventory for 1990, 1994, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012, 2014, 2016 and 2017. This included GHG emissions and removals of CO₂, CH₄, N₂O, HFCs and SF₆ for all relevant sources and sinks as well as the precursor gases. The inventory was developed

on the basis of the 2006 IPCC Guidelines and included an analysis of individual key categories. The total GHG emissions for 2017 were reported as 32,046.71 CO₂ Gg eq (excluding land and HWP) and 19,709.16 Gg CO₂ eq (including land and HWP). Twenty-five key categories and main gases were identified, with CH₄ and enteric fermentation identified as the main gas and key category, respectively.

89. Uruguay reported information on mitigation actions and their effects in both tabular and narrative format. The actions are framed in the context of the National Climate Change Policy (2017) and Uruguay's first NDC, which outlined its mitigation targets for 2025. Uruguay reported ongoing mitigation actions in the energy, AFOLU and waste sectors with its progress and goals for 2025. The mitigation actions focus on the energy sector (diversification of energy sources, promotion of energy efficiency and development of sustainable and efficient transport) and the AFOLU sector (enhanced agricultural practices and forest and crop land maintenance). For many of the mitigation actions the targets for 2025 had been achieved by 2017 or 2018.

90. Uruguay estimated emission reductions to the extent possible. The highest emission reduction reported was 5,556 Gg CO₂ eq in 2005–2018 for the energy sector (mitigation actions 1–3 under category I). The Party reported information on its use of international market mechanisms and MRV arrangements. The BUR provides information on CDM projects, NAMAs and REDD+ implementation. The Party provided information on its enhanced MRV system. Estimates of emission reductions were not provided for all mitigation actions owing to lack of methodologies or country-specific EFs. The Party mentioned its intention to develop methodologies to enable it to quantify the emission reductions resulting from some of its mitigation actions.

91. Uruguay reported information on key constraints, gaps and related needs, including needs, constraints and gaps in relation to financial resources, capacity-building, technical assistance and technology transfer for mitigation measures and GHG inventory preparation, as well as needs, constraints and gaps in relation to national capacity and technical assistance, and needs reported in its second BUR, with information on the activities carried out to resolve those needs.

92. Information was reported on the technology transfer, capacity-building and technical support received through 18 climate change projects financed by 13 international cooperation sources. The Party also reported that it received financial support of approximately USD 319,000 from the Global Environment Facility for preparing its latest BUR. The Party further reported information on the transfer of technology received.

93. The TTE, in consultation with Uruguay, identified seven needs for capacity-building that aim to facilitate reporting in accordance with the UNFCCC reporting guidelines on BURs and participation in ICA in accordance with the ICA modalities and guidelines, taking into account Article 4, paragraph 3, of the Convention. Uruguay identified the following as priority capacity-building needs:

- (a) Developing country-specific EFs for estimating emission reductions or avoided emissions from crops;
- (b) Developing methodologies for estimating emission reductions resulting from mitigation actions, including those resulting from energy efficiency mitigation actions.

Annex I

Extent of the information reported by Uruguay in its third biennial update report

Table I.1

Identification of the extent to which the elements of information on greenhouse gases are included in the third biennial update report of Uruguay

| <i>Decision</i> | <i>Provision of the reporting guidelines</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|--|---|---|---|
| Decision 2/CP.17, paragraph 41(g) | The first BUR shall cover, at a minimum, the inventory for the calendar year no more than four years prior to the date of the submission, or more recent years if information is available, and subsequent BURs shall cover a calendar year that does not precede the submission date by more than four years. | Yes | Uruguay submitted its third BUR in December 2019; the GHG inventories reported are for 1990, 1994, 1998, 2000, 2002, 2004, 2006, 2008, 2010, 2012, 2014, 2016 and 2017. |
| Decision 2/CP.17, annex III, paragraph 4 | Non-Annex I Parties should use the methodologies established in the latest UNFCCC guidelines for the preparation of NCs from non-Annex I Parties approved by the Conference of the Parties or those determined by any future decision of the Conference of the Parties on this matter. | Yes | Uruguay used the 2006 IPCC Guidelines. |
| Decision 2/CP.17, annex III, paragraph 5 | The updates of the section on national inventories of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol should contain updated data on activity levels based on the best information available using the Revised 1996 IPCC Guidelines, the IPCC good practice guidance and the IPCC good practice guidance for LULUCF; any change to the EF may be made in the subsequent full NC. | Yes | |
| Decision 2/CP.17, annex III, paragraph 6 | Non-Annex I Parties are encouraged to include, as appropriate and to the extent that capacities permit, in the inventory section of the BUR: | | |
| | (a) The tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF; | Yes | Comparable information was reported in tables included in annex 10 to the BUR. |
| | (b) The sectoral report tables annexed to the Revised 1996 IPCC Guidelines. | Yes | Comparable information was reported in tables included in annex 9 to the BUR. |
| Decision 2/CP.17, annex III, paragraph 7 | Each non-Annex I Party is encouraged to provide a consistent time series back to the years reported in its previous NCs. | Yes | The BUR includes a consistent time series for 1990–2017. |
| Decision 2/CP.17, annex III, paragraph 8 | Non-Annex I Parties that have previously reported on their national GHG inventories contained in their NCs are encouraged to submit summary information tables of inventories for previous submission years (e.g. for 1994 and 2000). | Yes | This information was reported for 1994 and 2000. |
| Decision 2/CP.17, annex III, paragraph 9 | The inventory section of the BUR should consist of an NIR as a summary or as an update of the information contained in decision 17/CP.8, annex, chapter III (National greenhouse gas inventories), including: | Yes | |

| <i>Decision</i> | <i>Provision of the reporting guidelines</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|---|--|---|---|
| | (a) Table 1 (National greenhouse gas inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol and greenhouse gas precursors); | Yes | Comparable information was reported in the BUR (chap. 2, table 2). |
| | (b) Table 2 (National greenhouse gas inventory of anthropogenic emissions of HFCs, PFCs and SF ₆). | Yes | Comparable information was reported in the BUR (chap. 2, table 2). |
| Decision 2/CP.17, annex III, paragraph 10 | Additional or supporting information, including sector-specific information, may be supplied in a technical annex. | Yes | The Party submitted an NIR as an annex to its BUR. |
| Decision 17/CP.8, annex, paragraph 12 | Non-Annex I Parties are also encouraged, to the extent possible, to undertake any key source analysis as indicated in the IPCC good practice guidance to assist in developing inventories that better reflect their national circumstances. | Yes | The key source analysis was included in the BUR (section 2.6.7). |
| Decision 17/CP.8, annex, paragraph 13 | Non-Annex I Parties are encouraged to describe procedures and arrangements undertaken to collect and archive data for the preparation of national GHG inventories, as well as efforts to make this a continuous process, including information on the role of the institutions involved. | Yes | |
| Decision 17/CP.8, annex, paragraph 14 | Each non-Annex I Party shall, as appropriate and to the extent possible, provide in its national inventory, on a gas-by-gas basis and in units of mass, estimates of anthropogenic emissions of: | | |
| | (a) CO ₂ ; | Partly | Emissions were not estimated for some categories in the AFOLU sector. |
| | (b) CH ₄ ; | Partly | Emissions were not estimated for some categories in the AFOLU sector. |
| | (c) N ₂ O. | Partly | Emissions were not estimated for some categories in the AFOLU sector. |
| Decision 17/CP.8, annex, paragraph 15 | Non-Annex I Parties are encouraged, as appropriate, to provide information on anthropogenic emissions by sources of: | | |
| | (a) HFCs; | Yes | |
| | (b) PFCs; | Yes | |
| | (c) SF ₆ . | Yes | |
| Decision 17/CP.8, annex, paragraph 16 | Non-Annex I Parties are encouraged, as appropriate, to report on anthropogenic emissions by sources of other GHGs, such as: | | |
| | (a) Carbon monoxide; | Yes | |
| | (b) Nitrogen oxides; | Yes | |
| | (c) Non-methane volatile organic compounds. | Yes | |
| Decision 17/CP.8, annex, paragraph 17 | Other gases not controlled by the Montreal Protocol, such as sulfur oxides, and included in the Revised 1996 IPCC Guidelines may be included at the discretion of Parties. | Yes | The Party reported on other gases, such as sulfur oxides. |

| <i>Decision</i> | <i>Provision of the reporting guidelines</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|---------------------------------------|---|---|---|
| Decision 17/CP.8, annex, paragraph 18 | Non-Annex I Parties are encouraged, to the extent possible, and if disaggregated data are available, to estimate and report CO ₂ fuel combustion emissions using both the sectoral and the reference approach and to explain any large differences between the two approaches. | Yes | |
| Decision 17/CP.8, annex, paragraph 19 | Non-Annex I Parties should, to the extent possible, and if disaggregated data are available, report emissions from international aviation and marine bunker fuels separately in their inventories: | | |
| | (a) International aviation; | Yes | |
| | (b) Marine bunker fuels. | Yes | |
| Decision 17/CP.8, annex, paragraph 20 | Non-Annex I Parties wishing to report on aggregated GHG emissions and removals expressed in CO ₂ eq should use the GWP provided by the IPCC in its AR2 based on the effects of GHGs over a 100-year time-horizon. | Yes | |
| Decision 17/CP.8, annex, paragraph 21 | Non-Annex I Parties are encouraged to provide information on methodologies used in the estimation of anthropogenic emissions by sources and removals by sinks of GHGs not controlled by the Montreal Protocol, including a brief explanation of the sources of EFs and AD. If non-Annex I Parties estimate anthropogenic emissions and removals from country-specific sources and/or sinks that are not part of the Revised 1996 IPCC Guidelines, they should explicitly describe the source and/or sink categories, methodologies, EFs and AD used in their estimation of emissions, as appropriate. Parties are encouraged to identify areas where data may be further improved in future communications through capacity-building: | | |
| | (a) Information on methodologies used in the estimation of anthropogenic emissions by sources and removals by sinks of GHGs not controlled by the Montreal Protocol; | Yes | Uruguay used the 2006 IPCC Guidelines. Tier 1, 2 and 3 methodologies were used for all sectors. |
| | (b) Explanation of the sources of EFs; | Yes | |
| | (c) Explanation of the sources of AD; | Yes | |
| | (d) If non-Annex I Parties estimate anthropogenic emissions and removals from country-specific sources and/or sinks that are not part of the Revised 1996 IPCC Guidelines, they should explicitly describe: | NA | |
| | (i) Source and/or sink categories; | | |
| | (ii) Methodologies; | | |
| | (iii) EFs; | | |
| | (iv) AD; | | |
| | (e) Parties are encouraged to identify areas where data may be further improved in future communications through capacity-building. | Yes | |

| <i>Decision</i> | <i>Provision of the reporting guidelines</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|---------------------------------------|--|---|---|
| Decision 17/CP.8, annex, paragraph 22 | Each non-Annex I Party is encouraged to use tables 1 and 2 of the guidelines annexed to decision 17/CP.8 in reporting its national GHG inventory, taking into account the provisions established in paragraphs 14–17. In preparing those tables, Parties should strive to present information that is as complete as possible. Where numerical data are not provided, Parties should use the notation keys as indicated. | Yes | Notation keys were used and explained in the relevant annexes to the BUR. |
| Decision 17/CP.8, annex, paragraph 24 | Non-Annex I Parties are encouraged to provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and to describe the methodologies used, if any, for estimating these uncertainties: | | |
| | (a) Level of uncertainty associated with inventory data; | Yes | |
| | (b) Underlying assumptions; | Yes | |
| | (c) Methodologies used, if any, for estimating these uncertainties. | Yes | |

Note: The parts of the UNFCCC reporting guidelines on BURs on reporting information on GHG emissions by sources and removals by sinks in BURs are contained in decision 2/CP.17, paras. 3–10 and 41(g). Further, as per para. 3 of those guidelines, non-Annex I Parties are to submit updates of their national GHG inventories in accordance with paras. 8–24 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties, contained in the annex to decision 17/CP.8. The scope of such updates should be consistent with the non-Annex I Party’s capacity and time constraints and the availability of its data, as well as the level of support provided by developed country Parties for biennial update reporting.

Table I.2

Identification of the extent to which the elements of information on mitigation actions are included in the third biennial update report of Uruguay

| <i>Decision</i> | <i>Provision of the reporting guidelines</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|---|--|---|--|
| Decision 2/CP.17, annex III, paragraph 11 | Non-Annex I Parties should provide information, in tabular format, on actions to mitigate climate change by addressing anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol. | Yes | |
| Decision 2/CP.17, annex III, paragraph 12 | For each mitigation action or group of mitigation actions, including, as appropriate, those listed in document FCCC/AWGLCA/2011/INF.1, developing country Parties shall provide the following information, to the extent possible: | | |
| | (a) Name and description of the mitigation action, including information on the nature of the action, coverage (i.e. sectors and gases), quantitative goals and progress indicators; | Partly | The gases covered were missing from some descriptions of mitigation actions in the BUR. |
| | (b) Information on: | | |
| | (i) Methodologies; | Yes | Information on methodologies was included for all mitigation actions except for action 1, implementation of the Energy Efficiency Plan |

| <i>Decision</i> | <i>Provision of the reporting guidelines</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|---|---|---|--|
| | | | (2015–2024), under category II, promotion of energy efficiency. However, the Party clarified that this is not a mitigation action in itself (see para. 63 of this document) and it was not considered as part of the information assessment. |
| | (ii) Assumptions; | Yes | Assumptions were included for all mitigation actions except for mitigation action 1, implementation of the Energy Efficiency Plan (2015–2024), under category II, promotion of energy efficiency. However, the Party clarified that this is not a mitigation action in itself (see para. 63 of this document) and it was not considered as part of the information assessment. |
| | (c) Information on: | | |
| | (i) Objectives of the action; | Yes | |
| | (ii) Steps taken or envisaged to achieve that action; | Yes | |
| | (d) Information on: | | |
| | (i) Progress of implementation of the mitigation actions; | Yes | |
| | (ii) Progress of implementation of the underlying steps taken or envisaged; | Yes | The progress of implementation of the underlying steps taken or envisaged was reported for all mitigation actions except for mitigation action 1. However, the Party clarified that this is not a mitigation action in itself (see para. 63 of this document) and it was not considered as part of the information assessment. |
| | (iii) Results achieved, such as estimated outcomes (metrics depending on type of action) and estimated emission reductions, to the extent possible; | Yes | The Party reported the results for each action using the metric assigned to the mitigation action. |
| | (e) Information on international market mechanisms. | Yes | |
| Decision 2/CP.17, annex III, paragraph 13 | Parties should provide information on domestic MRV arrangements. | Yes | |

Note: The parts of the UNFCCC reporting guidelines on BURs on the reporting of information on mitigation actions in BURs are contained in decision 2/CP.17, annex III, paras. 11–13.

Table I.3

Identification of the extent to which the elements of information on finance, technology and capacity-building needs and support received are included in the third biennial update report of Uruguay

| <i>Decision</i> | <i>Provision of the reporting requirements</i> | <i>Assessment of whether the information was reported</i> | <i>Comments on the extent of the information provided</i> |
|---|---|---|---|
| Decision 2/CP.17, annex III, paragraph 14 | Non-Annex I Parties should provide updated information on: | | |
| | (a) Constraints and gaps; | Yes | |
| | (b) Related financial, technical and capacity-building needs. | Yes | |
| Decision 2/CP.17, annex III, paragraph 15 | Non-Annex I Parties should provide: | | |
| | (a) Information on financial resources received, technology transfer and capacity-building received; | Yes | |
| | (b) Information on technical support received from the Global Environment Facility, Parties included in Annex II to the Convention and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current BUR. | Yes | |
| Decision 2/CP.17, annex III, paragraph 16 | With regard to the development and transfer of technology, non-Annex I Parties should provide information on: | | |
| | (a) Nationally determined technology needs; | Yes | |
| | (b) Technology support received. | Yes | |

Note: The parts of the UNFCCC reporting guidelines on BURs on the reporting of information on finance, technology and capacity-building needs and support received in BURs are contained in decision 2/CP.17, annex III, paras. 14–16.

Annex II

Reference documents

A. Reports of the Intergovernmental Panel on Climate Change

IPCC. 1997. *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*. JL Houghton, LG Meira Filho, B Lim, et al. (eds.). Paris: IPCC/Organisation for Economic Co-operation and Development/International Energy Agency. Available at <https://www.ipcc-nggip.iges.or.jp/public/gl/invs1.html>.

IPCC. 2000. *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories*. J Penman, D Kruger, I Galbally, et al. (eds.). Hayama, Japan: IPCC/Organisation for Economic Co-operation and Development/International Energy Agency/Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/gp/english/>.

IPCC. 2003. *Good Practice Guidance for Land Use, Land-Use Change and Forestry*. J Penman, M Gytarsky, T Hiraishi, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/gpglulucf/gpglulucf.html>.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl>.

B. UNFCCC documents

First and second BURs of Uruguay. Available at <https://unfccc.int/BURs>.

NC1–5 of Uruguay. Available at <https://unfccc.int/non-annex-I-NCs>.

Summary report on the technical analysis of the first BUR of Uruguay. Available at <https://unfccc.int/ICA-reports>.

Summary report on the technical analysis of the second BUR of Uruguay. Available at <https://unfccc.int/ICA-reports>.

C. Information provided by the Party

The following documents¹ were provided by the Party in response to requests for technical clarification during the technical analysis:

Energy Efficiency Plan 2015-2024 (Plan Nacional de Eficiencia Energética 2015-2024). Available at <http://www.eficienciaenergetica.gub.uy/plan-nacional-de-eficiencia-energetica>.

MRV Visualizer/Information from mitigation actions. Available at https://visualizador.gobiernoabierto.gub.uy/visualizador/api/repos/%3Apublic%3Aorganismos%3AAmbiente%3Avisualizador_cdn.wcdf/generatedContent.

¹ References reproduced as received from the Party.