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## **Report on the technical expert review of the first biennial transparency report of Argentina\***

### **Addendum**

#### *Summary*

This addendum to the report on the technical expert review of the first biennial transparency report of Argentina, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, contains the results of the review of the consistency of the information submitted by the Party with those modalities, procedures and guidelines, and presents capacity-building needs identified by the Party and by the technical expert review team in consultation with the Party during the review. The review took place from 26 to 30 May 2025 in Bonn.

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\* In the symbol for this document, 2024 refers to the year in which the biennial transparency report was submitted, not to the year of publication.



## Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
AD	activity data
BTR	biennial transparency report
C	carbon
CH <sub>4</sub>	methane
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
EF	emission factor
GHG	greenhouse gas
HFC	hydrofluorocarbon
IE	included elsewhere
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N	nitrogen
N <sub>2</sub> O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NID	national inventory document
PaMs	policies and measures
QA/QC	quality assurance/quality control
SF <sub>6</sub>	sulfur hexafluoride
TERT	technical expert review team

## I. Areas of improvement<sup>1</sup> identified during the technical expert review of the Party's first biennial transparency report

1. Tables 1–14 present the results of the review of the consistency with the MPGs<sup>2</sup> of the information submitted by Argentina in its BTR1. All recommendations and encouragements contained in the tables are for the next BTR or national inventory report, unless otherwise specified.

### A. General reporting provisions

Table 1

#### Areas of improvement relating to general reporting provisions

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

### B. Greenhouse gas emissions and removals

Table 2

#### Areas of improvement relating to general findings on greenhouse gas emissions and removals

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
2.G.1	Specified in paragraph 19(b) of the MPGs	<p>Argentina described in the NID (chap. 1) a robust institutional framework for preparing the GHG inventory. The TERT noted that, while there are sectoral focal points from various ministries and agencies for almost all stages of the GHG inventory preparation, Argentina did not provide sufficient information on their roles and responsibilities in that process.</p> <p>During the review, Argentina explained that, according to regulatory decree 1030/2020 of national law 27.520, there should be at least one representative of each of the ministries with competences in environment, energy, mining, agriculture, livestock and other sectors related to climate change issues serving in the national climate change cabinet. The representatives of the ministries are appointed to the cabinet to develop and promote actions for effectively implementing the national climate policy, follow up on and update climate change strategies and plans adopted at the national level, and facilitate the development of PaMs for mitigation in strategic sectors and for adaptation in sectors vulnerable to the impacts of climate change.</p> <p>The TERT recommends that Argentina include in the NID additional information on the roles and responsibilities of the sectoral focal points involved in the GHG inventory preparation process.</p>
2.G.2	Specified in paragraph 19(d) of the MPGs	<p>Argentina included in the NID a section entitled “Processes for official consideration and approval of the inventory”. However, while Argentina reported that sectoral focal points are responsible for reviewing and providing feedback on the draft version of the NID, no further information was provided regarding subsequent steps or the process for the approval of the final version of the NID.</p> <p>During the review, Argentina explained that, after addressing the comments and recommendations received from the sectoral focal points pertaining to the draft version of the NID through the Official Documents Digital Generator, the final version of the document is approved by the relevant authorities in accordance with the institutional arrangements for the preparation of BTRs.</p> <p>The TERT recommends that Argentina enhance the information included in the NID on the process pertaining to the review and approval of the GHG inventory.</p>

<sup>1</sup> As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs, contained in the annex to decision 18/CMA.1.

<sup>2</sup> Decision 18/CMA.1, annex.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
2.G.3	Specified in paragraph 25 of the MPGs	<p>Argentina reported a key category analysis including and excluding LULUCF for the latest reporting year (2022) by level, trend and uncertainty. In line with the flexibility provided for in the MPGs, the Party used a threshold of 85 per cent to identify key categories. However, the TERT noted that a key category analysis for the starting reporting year (1990) was not reported.</p> <p>During the review, the Party explained that a key category analysis was performed for 1990 but erroneously not reported.</p> <p>The TERT recommends that Argentina report a key category analysis for the starting reporting year (1990).</p>
2.G.4	Specified in paragraph 25 of the MPGs	<p>Argentina used different levels of disaggregation for categories for the key category analysis, by level and by trend, for the agriculture sector, disaggregating to subcategories 3.A.1.a, 3.A.1.b, 3.D.1.a and 3.D.1.d for the level assessment, but to a lower level (3.D.1.c.1.b and 3.D.2.b.c.1.b) for the trend assessment. The 2006 IPCC Guidelines (vol. 1, chap. 4, table 4.1) recommend a category disaggregation level for key category analysis performed using approach 1, noting that a Party may use a more disaggregated level than suggested by the IPCC.</p> <p>During the review, the Party stated that it used the same level of category disaggregation for the key category analysis for the level and trend assessment and that all categories were included in the analysis. The Party also stated that, as the results for the level and trend assessment are different, the category codes reported in NID tables 21–24 are also different.</p> <p>The TERT recommends that Argentina report in the NID the results of the key category analysis for the level and trend assessment at the same level of category disaggregation.</p>
2.G.5	Specified in paragraph 29 of the MPGs	<p>Argentina reported detailed quantitative information on the uncertainty analysis for the latest reporting year (2022) in the NID. For the starting reporting year (1990), the Party specified that it applied the flexibility provided for in the MPGs in relation to the uncertainty estimation and did not report a quantitative estimate or a qualitative discussion of uncertainty for that year (see NID table 31). The TERT noted that, when such flexibility is applied by a Party, it shall provide, at a minimum, a qualitative discussion of uncertainty for key categories for which quantitative data are unavailable for estimating uncertainty.</p> <p>During the review, Argentina explained that it performed the key category analysis for the level assessment using approach 2 from the 2006 IPCC Guidelines (vol. 1, chap. 4), which is based on the results of the uncertainty analysis, and that the main categories that contribute to uncertainty are reported in BTR table 11. The Party also explained that the most significant categories in terms of emissions for which “NE” was reported are identified in NID table 11, on categories reported as “NE”. Additionally, it noted that NID tables 32–39 provide information on the contribution of each category to the overall trend uncertainty.</p> <p>The TERT recommends that Argentina include in the NID a qualitative discussion of the uncertainty of the emission and removal estimates for key categories for the starting reporting year, including for example information on the main factors affecting the uncertainty of the AD, EFs or methods used for the GHG inventory.</p>
2.G.6	Specified in paragraph 34 of the MPGs	<p>Argentina reported in the NID that QA/QC procedures have not been formalized in a structured plan in accordance with the 2006 IPCC Guidelines (vol. 1, chap. 6.5) and that it applied the flexibility provided for in the MPGs in relation to preparing the QA/QC plan. While the NID provides information on some QC activities, it does not provide information on specific QA procedures despite mentioning that some were performed.</p> <p>During the review, Argentina explained that QA cross checks are carried out by experts from different sectors, as well as QA checks for some sectors and/or categories by national experts and institutions, resources permitting.</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		The TERT encourages Argentina to elaborate an inventory QA/QC plan in accordance with the 2006 IPCC Guidelines, including information on the inventory agency responsible for implementing QA/QC.

Table 3

**Areas of improvement of the reporting on greenhouse gas emissions and removals – energy sector**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
3.E.1	Specified in paragraph 36 of the MPGs Fuel combustion – reference approach – CO <sub>2</sub>	<p>The Party did not report some of the standard fuels used as feedstocks, reductants and non-energy products, which are available in the dropdown lists in CRTs 1.A.b and 1.A.d. For example, only sub-bituminous coal was reported as a primary solid fuel in both CRTs and no subcategories of liquid fuels were reported in CRT 1.A.d.</p> <p>During the review, the Party confirmed that all fuels used in the country were reflected in the reference approach, which is based on Argentina’s national energy balance, and that non-energy use of fuels was reported as “excluded” carbon.</p> <p>The TERT encourages the Party to use the default list of fuels available in the CRTs or the relevant notation key, as appropriate, for its reporting to ensure transparent and consistent representation of fuels in the reference approach and that all feedstocks, reductants and non-energy products are reported, as applicable, consistently with the information in the national energy balance and the reporting of the non-energy use of fuels across the inventory.</p>
3.E.2	Specified in paragraphs 35 and 40 of the MPGs 1.A.1.c Manufacture of solid fuels and other energy industries – solid fuels – CO <sub>2</sub>	<p>Argentina reported a CO<sub>2</sub> EF of 18.47 t CO<sub>2</sub>/TJ for 2022 for solid fuels for manufacture of solid fuels and other energy industries (category 1.A.1.c) in its CRTs and NID table 83. The TERT noted that this EF is substantially lower than the values for any solid fuels for which default CO<sub>2</sub> EFs are available in the 2006 IPCC Guidelines (vol. 1, chap. 1, table 1.4), which range from 87.3 to 95.7 t CO<sub>2</sub>/TJ.</p> <p>During the review, Argentina clarified that the emissions for the category were correctly estimated. It noted that emissions from production of metallurgical coke were estimated on the basis of AD expressed in tonnes of coke produced instead of AD on energy consumption, which were not available. Argentina acknowledged a mistake in the AD input for category 1.A.1.c in the CRTs.</p> <p>The TERT recommends that Argentina correct the AD reported for category 1.A.1.c and encourages the Party to improve the QC procedures implemented for this category for its next GHG inventory submission.</p>
3.E.3	Specified in paragraph 47 of the MPGs 1.A.3.b Road transportation – all fuels – CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O	<p>Argentina reported emissions for the categories cars (1.A.3.b.i), light-duty trucks (1.A.3.b.ii) and motorcycles (1.A.3.b.iv) as “IE” and included them under the categories heavy-duty trucks and buses (1.A.3.b.iii) and other (1.A.3.b.v). The Party explained in its NID that the AD required for estimating emissions for the former three categories were not available. The TERT noted that road transportation (category 1.A.3.b) is an important source of CO<sub>2</sub> emissions and a key category for Argentina.</p> <p>During the review, Argentina clarified that it has not yet developed a comprehensive vehicle-type-specific emission reporting system, as the lack of detailed AD has made it difficult to construct a suitable model for disaggregating energy consumption and emission estimates by vehicle type.</p> <p>The TERT recommends that Argentina estimate and report emissions for category 1.A.3.b at the most disaggregated level to ensure the accuracy and comparability of the emission estimates.</p>
3.E.4	Specified in paragraph 39 of the MPGs 1.A.5 Other (not specified elsewhere) – solid, liquid and gaseous fuels – CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O	<p>Argentina reported emissions for other fuel combustion activities (category 1.A.5) as “NA” in the CRTs, including military-related combustion emissions. According to the NID (p.349), the AD available in the country do not allow for the disaggregation of fuel consumption across the specific categories where it occurs and it is assumed that the relevant emissions are accounted for under other combustion categories. The TERT noted that, if emissions are included</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		<p>under other categories, the correct notation key to use would be “IE” instead of “NA”.</p> <p>During the review, Argentina confirmed that the correct notation key is “IE”, that the emissions for category 1.A.5 are very low and that the emission estimates are based on the national energy balance, specifically refinery output data.</p> <p>The TERT recommends that the Party report emissions for category 1.A.5 other as “IE” instead of “NA” and clarify in the NID and CRT 9 where emissions from stationary and mobile military fuels are reported in the CRTs.</p>
3.E.5	<p>Specified in paragraphs 32 and 47 of the MPGs</p> <p>1.B.1.a Coal mining and handling – gaseous fuels – CH<sub>4</sub></p>	<p>Argentina reported emissions for abandoned underground mines (category 1.B.1.a.i.3) as “NE” even though methods for estimating such emissions are available in the 2006 IPCC Guidelines (vol. 1, chap. 4, pp.20–30). The Party reported in CRT 9 that emissions for this category were not reported owing to a lack of consistent and representative AD.</p> <p>During the review, Argentina clarified that there is only one partially exploited mine and no comprehensive information available on the number of abandoned underground coal mines in the country. It also clarified that CH<sub>4</sub> flaring and recovery in abandoned underground mines are not commonly implemented practices owing to a lack of infrastructure and investment for doing so, and therefore the associated emissions were not estimated.</p> <p>The TERT recommends that Argentina estimate and report emissions for category 1.B.1.a.i.3. If emissions for this category are insignificant in terms of their likely level, the TERT encourages the Party to provide in the NID the likely level of emissions to justify their exclusion on the basis of insignificance.</p>
3.E.6	<p>Specified in paragraph 21 of the MPGs</p> <p>1.B.2.b Fugitive emissions from fuels – gaseous fuels – CH<sub>4</sub></p>	<p>Argentina reported fugitive CH<sub>4</sub> emissions from natural gas (category 1.B.2.b) using a tier 1 method, applying a default method and EFs from the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>. The TERT noted that this is a key category, for which a higher-tier method should be used. In the NID (pp.427–428), Argentina reported that it does not have sufficient AD or country-specific EFs for estimating these emissions using a higher-tier method.</p> <p>During the review, the Party clarified that it plans to evaluate the possibility of improving its calculation methods. In BTR table 60, it is noted that improvements have already been made in relation to the EFs used in general for the GHG inventory as part of a Capacity-building Initiative for Transparency project, and that recommendations from that project should result in further improved AD and country-specific EFs, which will be used for future GHG inventory submissions.</p> <p>The TERT encourages Argentina to make every effort to use a recommended method for estimating emissions for key category 1.B.2.b in accordance with the 2006 IPCC Guidelines (vol. 2, chap. 4).</p>

Table 4

**Areas of improvement of the reporting on greenhouse gas emissions and removals – industrial processes and product use sector**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
4.I.1	<p>Specified in paragraphs 21, 27 and 39 of the MPGs</p> <p>2. General (IPPU) – CO<sub>2</sub> and CH<sub>4</sub></p>	<p>Argentina estimated calcium carbide production (category 2.B.5.b) and ferroalloys production (category 2.C.2) for 2010–2022 by assuming that the most recent production value available in each statistical series remained constant (i.e. the value for 2010) despite variability in production figures in the earlier years of the time series. Similarly, estimates for sodium carbonate production (category 2.B.7) and zinc production (category 2.C.6) for 2014–2022 were based on the assumption that the most recent available production values in the respective data sets remained unchanged. The basis for those assumptions was not clear to the TERT, and the TERT was unsure whether such assumptions are consistent with the splicing techniques contained in the 2006 IPCC Guidelines (vol. 1, chap. 5), such as the use of surrogate data.</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
4.I.2	Specified in paragraphs 21, 27 and 39 of the MPGs 2. General (IPPU) – CO <sub>2</sub>	<p>During the review, the Party clarified that, since the relevant categories are not key categories, it focused its efforts on ensuring a complete time series of AD by using the latest available production values owing to the lack of information and no surrogate data being identified.</p> <p>The TERT recommends that Argentina elaborate a consistent time series of AD for categories 2.B.7, 2.B.5.b, 2.C.2 and 2.C.6 based on annual statistics or, if AD are not available, recalculate the time series using gap filling methods consistent with the splicing techniques contained in the 2006 IPCC Guidelines.</p> <p>Soda ash consumption reported under other uses of soda ash (category 2.A.4.b) (see NID p.495) exceeds soda ash production reported under soda ash production (category 2.B.7) (see NID p.521), but the Party did not explain in the NID the reason for this difference or clarify how soda ash consumption was calculated.</p> <p>During the review, the Party clarified that the difference between the amount of soda ash consumption and production was due to imports. Apparent consumption was calculated by adding the production value for the only production plant in the country and the imports for the last year for which data are available (2014), and that value was kept constant for 2014–2022 owing to the lack of more recent data. However, Argentina acknowledged that data on imports are available and could have been used to calculate soda ash consumption to complete the time series.</p> <p>The TERT recommends that Argentina elaborate a consistent time series of AD for category 2.A.4.b using the most recent import and production data available.</p>
4.I.3	Specified in paragraphs 32 and 47 of the MPGs 2. General (IPPU) – SF <sub>6</sub>	<p>Argentina reported SF<sub>6</sub> emissions as “NE” for several categories in the IPPU sector but did not specify any related capacity constraints or an estimated time frame for improving its capacity to report those emissions. The Party clearly reported in the NID (pp.566 and 624) that SF<sub>6</sub> emissions for categories 2.C.4 and 2.G.2 were not estimated owing to lack of AD and reported SF<sub>6</sub> emissions for category 2.G.1 as “NO”. However, the TERT noted that SF<sub>6</sub> is widely used in electrical insulation and arc quenchers in electricity transmission and distribution in the country.</p> <p>During the review, the Party acknowledged that emissions for category 2.G.1 should have been reported as “NE” owing to lack of AD and explained that estimating emissions for those categories that were reported as “NE” was not prioritized as there are limited national resources available, noting that there is no improvement plan for estimating the SF<sub>6</sub> emissions.</p> <p>The TERT recommends that Argentina collect the AD needed to estimate and report SF<sub>6</sub> emissions for categories 2.C.4, 2.G.1 and 2.G.2. If emissions for these categories are insignificant in terms of their likely level, the TERT encourages the Party to provide in the NID the likely level of emissions to justify their exclusion on the basis of insignificance.</p>
4.I.4	Specified in paragraphs 32 and 47 of the MPGs 2. General (IPPU) – CO <sub>2</sub> , N <sub>2</sub> O and SF <sub>6</sub>	<p>Argentina reported CO<sub>2</sub> emissions from glass production (category 2.A.3), non-metallurgical magnesium production (category 2.A.4.c) and lead production (category 2.C.5), CO<sub>2</sub> and N<sub>2</sub>O emissions from silicon carbide production (category 2.B.5.a), CO<sub>2</sub> and SF<sub>6</sub> emissions from magnesium production (category 2.C.4) and N<sub>2</sub>O emissions from product uses (category 2.G.3) as “NE”, despite methodologies being available in the 2006 IPCC Guidelines (vol. 3). Argentina reported in the NID that those emissions were not estimated owing to lack of AD.</p> <p>During the review, Argentina confirmed that AD are not available and that the likely level of emissions had not been estimated.</p> <p>The TERT recommends that Argentina collect the AD needed and estimate CO<sub>2</sub> emissions for categories 2.A.3, 2.A.4.c and 2.C.5, CO<sub>2</sub> and N<sub>2</sub>O emissions for category 2.B.5.a, CO<sub>2</sub> and SF<sub>6</sub> emissions for category 2.C.4 and N<sub>2</sub>O emissions for category 2.G.3. If emissions for these categories are insignificant in terms of their likely level, the TERT encourages the Party to provide in the NID the likely level of emissions to justify their exclusion on the basis of insignificance.</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
4.I.5	Specified in paragraph 21 of the MPGs 2.A.2 Lime production – CO <sub>2</sub>	<p>Argentina reported that CO<sub>2</sub> emissions from lime production (category 2.A.2) is a key category. However, it used a tier 1 method for estimating the emissions owing to a lack of data on the different types of lime produced, and reported the need for technical and financial resources to apply a tier 2 method. The Party reported in the NID (p.488) that it faced constraints in gathering the AD needed for using even a tier 1 method, since it uses the correlation between cement and lime production to obtain the AD necessary for using a tier 1 method.</p> <p>During the review, the Party explained that meetings were held between the Climate Change Mitigation Coordination under the Undersecretariat of Environment and the Directorate of Sustainable Industry, as a result of which it identified the need to obtain national data on lime production, based on the type of and specific data on the carbonates consumed, with a view to enabling it to use a tier 2 method for estimating CO<sub>2</sub> emissions for category 2.A.2 in the future. The Party clarified that using a tier 2 method for estimating these emissions is among the capacity-building and technical assistance needs reported in BTR table 60.</p> <p>Noting the reported lack of resources, the TERT encourages Argentina to make every effort to use a higher-tier method for estimating CO<sub>2</sub> emissions for the key category 2.A.2.</p>
4.I.6	Specified in paragraph 39 of the MPGs 2.A.2 Lime production – CO <sub>2</sub>	<p>The Party estimated the amount of lime production for 2014–2022 on the basis of the correlation between lime and cement production in 2000–2013, when statistics were available for lime production. It was not clear to the TERT whether the lime production statistics for 2000–2013 account for lime that is not marketed, such as lime produced and consumed in the paper and pulp industries. It noted that omitting these data may lead to an underestimation of lime production across the time series.</p> <p>During the review, the Party clarified that the 2000–2013 statistics cover all lime produced for all uses and therefore include both industrial and construction uses. It explained that cement production was chosen as a proxy for estimating lime production since, according to expert judgment, the construction sector is the largest consumer of lime.</p> <p>The TERT recommends that Argentina clearly report in the NID whether the AD on lime production used across the time series account for both marketed and non-marketed lime.</p>
4.I.7	Specified in paragraph 21 of the MPGs 2.C.1 Iron and steel production – CO <sub>2</sub>	<p>The Party’s method for estimating CO<sub>2</sub> emissions from iron and steel production (category 2.C.1) is not the recommended method for key categories from the 2006 IPCC Guidelines (vol. 3, chap. 4, decision tree in figure 4.7). The Party reported in the NID (pp.546–547) that a tier 1 method was used owing to the lack of AD for using a higher-tier method. The Party did not report an improvement plan aimed at gathering the AD needed for using a higher-tier method.</p> <p>During the review, the Party explained that meetings were held between the Climate Change Mitigation Coordination under the Undersecretariat of Environment and the Argentine Chamber of Steel, as a result of which it identified the need to adjust the AD from steel industries used for estimating emissions for the GHG inventory. The Party clarified that, as reported in BTR table 60, capacity-building, technical assistance and financial resources are needed to overcome barriers to improving those AD to enable use of a higher-tier method for estimating emissions for category 2.C.1.</p> <p>Noting the reported lack of resources, the TERT encourages Argentina to make every effort to use a higher-tier method for estimating CO<sub>2</sub> emissions for the key category 2.C.1.</p>
4.I.8	Specified in paragraph 21 of the MPGs 2.F.1 Refrigeration and air conditioning – HFCs	<p>Argentina used a tier 2a method from the <i>2019 IPCC Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> (vol. 3, chap. 7) for estimating HFC emissions from refrigeration and air conditioning (category 2.F.1) since it is a key category. However, the Party reported in the NID that disaggregated data were not available by individual HFC and by subcategory of use across the time series and, in line with good practice, expert judgment was used to allocate HFC consumption across those subcategories. On the basis of</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		<p>that expert judgment, HFC emissions were reported by individual HFC under the subcategories mobile air conditioning (2.F.1.e) and stationary air conditioning (2.F.1.f), but these subcategories do not include stationary refrigeration, for which HFC-143a and HFC-125 are mainly used. Argentina used the default EFs from the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> (vol. 3, chap. 7, table 7.9) for mobile air conditioning and residential and commercial air conditioning, including heat pumps. The TERT considered that this approach could lead to an underestimation of emissions, since EFs for refrigeration sub-applications are higher than those for air conditioning sub-applications.</p> <p>During the review, the Party explained that, on the basis of the disaggregated information by subcategory under category 2.F.1 available for 2012–2015, it assumed that the main subcategories under category 2.F.1.f were residential and commercial air conditioning, including heat pumps, and that HFC-143a and HFC-125 gases should be accounted for thereunder. It noted that both assumptions are based on expert judgment. However, it did not provide any documentation supporting that expert judgment.</p> <p>The TERT recommends that Argentina revise the allocation of individual HFC consumption across subcategories under category 2.F.1 and review the choice of EFs for each sub-application from the <i>2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories</i> (vol. 3, chap. 7, table 7.9) with a view to ensuring that related emissions are neither over- nor underestimated.</p>

Table 5

**Areas of improvement of the reporting on greenhouse gas emissions and removals – agriculture sector**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
5.A.1	Specified in paragraph 21 of the MPGs 3.B.3 Swine – N <sub>2</sub> O	<p>The Party reported in CRT 3.B(b) an N excretion rate of 193.16 kg N/head/year for swine under manure management (category 3.B.3.a), which the TERT noted as being very high considering the typical animal mass of 28 kg. The default N excretion rates for swine in the 2006 IPCC Guidelines (vol. 4, chap. 10, table 10.19) range from 0.55 to 1.57 kg N/1,000 kg animal mass/day, which is equivalent to 5.62–16.05 kg N/head/year for swine with a typical mass of 28 kg. The IPCC default values are reported in NID table 501.</p> <p>During the review, the Party stated that the relevant EFs and parameters were taken from the 2006 IPCC Guidelines, noting that the average weight of 28 kg and distribution of manure by different animal waste management systems were taken from tables 10A7 and 10A8, and the N excretion rates of 0.55 and 1.57 kg N/t animal mass/day from table 10.19, of the 2006 IPCC Guidelines (vol. 4, chap. 10). The TERT noted that an N excretion rate of around 16 kg N/head/year is expected, not 193.16 kg N/head/year as reported in CRT 3.B(b).</p> <p>The TERT recommends that Argentina correct the N excretion rate for swine reported in CRT 3.B(b).</p>

Table 6

**Areas of improvement of the reporting on greenhouse gas emissions and removals – land use, land-use change and forestry sector**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
6.L.1	Specified in paragraphs 39–40 of the MPGs Land representation – CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O	<p>Argentina constructed its land-use change matrix on the basis of various sources of data, which are reported in NID table 771. The Party noted that information on land transitions between land-use categories is based on detailed decision trees (see NID p.1228). The TERT noted that some transitions detailed in these decision trees, such as those pertaining to native forests, occur only in one direction (e.g. conversion to native forests is not possible according to the decision trees reported by the Party). The TERT also noted that all assumptions underlying the construction of the land-use change matrix are based on expert judgment, but no supporting justification was provided.</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
6.L.2	Specified in paragraphs 20–21 of the MPGs 4.A Forest land – CO <sub>2</sub>	<p>During the review, Argentina explained that the assumptions were made by the GHG inventory team and validated by corresponding agencies. It noted that spatially explicit data on land representation for a limited number of years are detailed in the NID (p.1222), which were collected in an attempt to use them to construct the land-use change matrix in accordance with approach 3 of the 2006 IPCC Guidelines (vol. 4, chap. 3).</p> <p>The TERT recommends that Argentina either report in the NID justification for the assumptions made to derive the land-use change matrix, for example by comparing spatially explicit data on land representation with data obtained using the decision trees reported by the Party in the NID (p.1228) or by documenting the expert judgment used, or apply approach 3 of the 2006 IPCC Guidelines to construct the matrix on the basis of the spatially explicit data currently available that is reported in the NID (p.1222).</p> <p>Argentina reported in the NID (p.1178) that native forests are classified as unmanaged forest land and cultivated forests as managed forest land, as reflected in CRT 4.1, owing to it not being possible to determine unmanaged and managed areas of land, with the exception of within wetlands (also reflected in CRT 4.A, where the subcategories native forests and cultivated forests are used instead of managed and unmanaged areas). The TERT noted that carbon stock changes were estimated and reported for the native forests subcategory. The TERT also noted that, according to the 2006 IPCC Guidelines (vol. 4, chap. 3.2), human interventions and practices applied to perform productive, ecological or social functions occur only on managed land; thus carbon stock changes on unmanaged land should not be reported.</p> <p>During the review, Argentina explained that on most land some type of anthropogenic activity occurs, but for the native forests subcategory this is assumed to be low.</p> <p>The TERT recommends that Argentina report only the portion of native forests in which no anthropogenic activities take place under the unmanaged forest land subcategory and report carbon stock changes resulting from human activities, such as harvesting and reforestation, in other native forests under the managed forest land subcategory (e.g. under a separate subcategory of cultivated and native forests under managed forest land). Alternatively, the TERT recommends that Argentina report all native forests as well as the corresponding carbon stock changes under the (managed) forest land category, and report the assumption that in all native forests some type of anthropogenic activity occurs.</p>
6.L.3	Specified in paragraph 39 of the MPGs 4.A Forest land – CO <sub>2</sub>	<p>Argentina reported in the NID (p.1241) a spike in the quantity of harvested fuelwood in natural forests in 2004, which was almost twice the level in 2003. Moreover, the harvesting of fuelwood dropped by around 30 per cent in 2004–2005. While Argentina provided a brief explanation of the trend for 2011 onward in the NID, there is no explanation for the spike in the quantity of harvested fuelwood in natural forests in 2004.</p> <p>During the review, the Party explained that there are several reasons for the increase and that the trend in harvested fuelwood in natural forests decreased after 2007. It noted that, for before 2005, all emissions from fuelwood harvests were accounted for and reported under forest land remaining forest land because there are no separate statistics on deforestation. For after 2005, data on harvesting permits enabled the reporting of GHG emissions from wood harvesting under forest land converted to various land uses, which did not affect the carbon stock changes reported for category 4.B cropland. The TERT noted that some GHG emissions were reported under forest land converted to cropland and grassland for prior to 2005 (e.g. for 2004, 12,863 kt C from living biomass was reported for native forests under forest land converted to cropland and 17,198.66 kt C was reported for native forests under forest land converted to cropland).</p> <p>The TERT recommends that Argentina clearly explain in the NID where carbon stock changes due to harvesting on forest land remaining forest land and forest land converted to other land uses are reported for the entire time series and any significant changes in the quantity of fuelwood harvested between 2003 and 2005.</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
6.L.4	Specified in paragraph 39 of the MPGs 4.A.1 Forest land remaining forest land – CO <sub>2</sub>	<p>Argentina reported in the NID (p.1191) that areas of native forests were determined from georeferenced data, and included in NID table 771 sources of information for the forest land category. The Party reported in NID table 771 that areas of native forests for 1990, 1994 and 1997 were taken from the second national communication of Argentina and the data were interpolated to obtain values for between 1990 and 1994, and 1994 and 1997, but no details were reported in the NID on the sources of information on areas of native forests.</p> <p>During the review, Argentina explained that a study on areas of native forests was carried out for the second national communication using georeferenced data for the regions of the Chaco, Yungas and Misiones forests. It noted that area data for the Andean Patagonian Forest region for prior to 2001 were constant; thus carbon stock changes were not estimated for this region.</p> <p>The TERT recommends that Argentina provide information on the sources of AD for 1990, 1994 and 1997 that were used to derive the time series of the areas of native forests for 1990–1997, and explain its assumption that the area of native forests in the Andean Patagonian Forest region remained constant up to 2001.</p>
6.L.5	Specified in paragraph 31 of the MPGs 4.A.2 Land converted to forest land – CO <sub>2</sub>	<p>Argentina reported in CRT 4.A areas of land converted to forest land under grassland converted to forest land (category 4.A.2.b), but did not estimate carbon stock changes for those areas. The 2006 IPCC Guidelines provide a tier 1 method and default EFs for such estimation for living biomass and soil organic matter (vol. 4, chaps. 4.3.1 and 4.3.3 respectively).</p> <p>During the review, Argentina explained that such carbon stock changes were erroneously reported as “NE” and that “IE” should have been reported because estimates of carbon stock changes in biomass are included under forest land remaining forest land and estimates of carbon stock changes in soil organic carbon are included under cropland remaining cropland.</p> <p>The TERT recommends that Argentina report carbon stock changes resulting from land conversion to forest land separately from those under forest land remaining forest land, or, if this is not possible, report “IE” for carbon stock changes resulting from land conversion to forest land and explain where in the inventory the corresponding carbon stock changes are reported.</p>
6.L.6	Specified in paragraph 39 of the MPGs 4.B.1 Cropland remaining cropland – CO <sub>2</sub>	<p>Argentina applied the assumption of a high carbon input to soils in cropland remaining cropland without manure (input (F<sub>I</sub>)) provided in the 2006 IPCC Guidelines (vol. 4, chap. 5, table 5.5) for several regions in the country (see NID table 824) to estimate changes in soil carbon stocks. The TERT noted that, according to the Argentine No-Till Farmers Association (2018), the source used by the Party for the percentage of no-till techniques, the carbon input to soils is equal to only 27 per cent of what is taken from the soils through harvesting, while CRT 3.D reports that organic fertilizers are applied to soils. The TERT could not find any justification or explanation for the high carbon input to soils without manure reported in the NID.</p> <p>During the review, Argentina explained that extensive agriculture occurs in the country, with extensively applied no-till techniques that involve the application of mineral inputs to soils and the application of mulch. Argentina clarified that, despite the application of some organic fertilizers to soils, most manure is left on pastures. The TERT agreed with this explanation.</p> <p>The TERT recommends that Argentina justify using the factor F<sub>I</sub> to estimate changes in soil carbon stocks, which assumes a high carbon input to soils without manure, for all cropland remaining cropland.</p>
6.L.7	Specified in paragraph 39 of the MPGs 4.B.2 Land converted to cropland – CO <sub>2</sub>	<p>The Party reported in the NID (p.1331) that, because fruit trees are not listed as a category in the 2006 IPCC Guidelines, twice the value of carbon stock in biomass after one year for annual cropland (5 t C/ha) given in the 2006 IPCC Guidelines (vol. 4, chap. 5, table 5.9) was used (10 t C/ha). The TERT noted that biomass carbon stocks after one year for perennial crops are provided in the same table in the 2006 IPCC Guidelines.</p> <p>During the review, the Party explained that it applied the value of 5 t C/ha carbon stock in biomass after one year in accordance with the 2006 IPCC Guidelines, noting that the value of 10 t C/ha in the NID was reported</p>

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
6.L.8	Specified in paragraph 40 of the MPGs 4.C.2 Land converted to grassland – CO <sub>2</sub>	<p>erroneously. The TERT noted that the value used by Argentina is not in line with the default values for carbon stocks in biomass after one year for perennial crops in table 5.9 of the 2006 IPCC Guidelines (vol. 4, chap. 5): 2.1 t C/ha for temperate zone, 1.8 t C/ha for tropical dry and 2.6 t C/ha for tropical moist.</p> <p>The TERT recommends that Argentina include in the NID the values used to calculate carbon gains for fruit trees reported on land converted to cropland, and provide a justification for the biomass carbon stocks used to calculate carbon gains if they deviate from the default values in the 2006 IPCC Guidelines (vol. 4, chap. 5, table 5.9).</p> <p>Argentina reported in CRTs 4.C and 9 that carbon stock changes in mineral soils for forest land converted to grassland and cropland converted to grassland were reported under cropland remaining cropland. The TERT noted that the default stock change factors used in equation 2.25 in the 2006 IPCC Guidelines (vol. 4, chap. 2) for cropland are different from those for forest land and grassland, which may affect the accuracy of the estimates.</p> <p>During the review, the Party explained that different default stock change factors were used for forest land, cropland and grassland (as specified in NID table 824), but that, owing to the complexity of the carbon stock modelling, the resulting carbon stock changes were reported under cropland remaining cropland. The Party noted that formulation B in box 2.1 of the 2006 IPCC Guidelines (vol. 4, chap. 2) was used for the calculation of carbon stock changes in mineral soils. The TERT noted that formulation B enables disaggregated reporting on carbon stock changes resulting from land conversions.</p> <p>The TERT recommends that Argentina implement a higher-tier method or apply the formulation B calculation method using equation 2.25 from the 2006 IPCC Guidelines (box 2.1, chap. 2, vol. 4) for calculating and reporting carbon stock changes in the mineral soils pool for land converted to grassland separately from cropland remaining cropland.</p>
6.L.9	Specified in paragraph 31 of the MPGs 4(III) Direct and indirect N <sub>2</sub> O emissions from N mineralization/immobilization – N <sub>2</sub> O	<p>Argentina reported emissions from forest land as “IE” in CRT 4(III), noting that they are reported under direct and indirect N<sub>2</sub>O emissions from agricultural soils (category 3.D) in the agriculture sector. The TERT noted that, although emissions from mineralization of N due to land-use change or management change in cropland and grassland are to be reported under category 3.D, emissions from forest land should be reported in CRT 4(III). The TERT also noted that carbon stock changes in mineral soils on forest land were not estimated.</p> <p>During the review, Argentina explained that “IE” was reported erroneously instead of “NE” for N<sub>2</sub>O emissions from forest land in CRT 4(III).</p> <p>The TERT recommends that Argentina report “NE” for N<sub>2</sub>O emissions from forest land in CRT 4(III) and explain why the emissions were not estimated.</p>
6.L.10	Specified in paragraphs 21 and 24 of the MPGs 4(IV) Biomass burning – CH <sub>4</sub> and N <sub>2</sub> O	<p>Argentina used different EFs for calculating GHG emissions from biomass burning (category 4(IV)) for the entire country. CH<sub>4</sub> and N<sub>2</sub>O EFs for tropical forests were selected for forest land (see NID table 860), but the values for biomass available for burning were selected for temperate forests (see NID table 861), which is not in line with the 2006 IPCC Guidelines (vol. 4, chap. 2.4). The TERT noted that, according to the map of climate zones included in the NID (p.1300), both tropical and temperate zones are present in the country, although most of the national territory lies within the temperate zone.</p> <p>During the review, Argentina explained that default EFs for temperate forests from the 2006 IPCC Guidelines (vol. 4, chap. 2) were used because exact data on forest fires in different zones of the country are unknown and the temperate zone is most representative of the country. The TERT noted that default EFs should be used consistently for different natural zones and that, if Argentina uses different EFs that are considered more appropriate for the national conditions, a justification should be provided in the NID.</p> <p>The TERT recommends that Argentina calculate GHG emissions from forest fires for the tropical and temperate zones separately by collecting AD on burned forest areas in different regions and applying EFs relevant to the corresponding natural zones (e.g. EFs for tropical forests for the Chaco and Misiones forests</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		and EFs for temperate forests for the remaining areas). Alternatively, if there is a lack of reliable data on fires in tropical forests, the TERT recommends that the Party apply the biomass stock values and EFs for temperate forest fires and explain the assumptions made. The TERT encourages Argentina to use country-specific values for biomass stocks instead of default values from the 2006 IPCC Guidelines given that data on average carbon stocks for different regions are available.

Table 7

**Areas of improvement of the reporting on greenhouse gas emissions and removals – waste sector**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
7.W.1	Specified in paragraphs 32 and 47 of the MPGs 5.C Incineration and open burning of waste – CH <sub>4</sub> and N <sub>2</sub> O	<p>Argentina reported CH<sub>4</sub> and N<sub>2</sub>O emissions from waste incineration (category 5.C.1) and open burning of waste (category 5.C.2) as “NE”. According to CRT 9, these emissions were not estimated owing to lack of consistent and representative data.</p> <p>During the review, the Party confirmed that “NE” was correctly used for reporting CH<sub>4</sub> and N<sub>2</sub>O emissions for categories 5.C.1 and 5.C.2, as emissions were not estimated owing to lack of consistent and representative data. It explained that Argentina is a federal country, meaning that each province and the Autonomous City of Buenos Aires have autonomy. This allows each jurisdiction to regulate its own waste management. The main barriers to collecting AD for estimating emissions from the waste sector include inconsistent generation of AD at the local level (including data on waste generation, collection, separation, recovery, use and disposal), limited access to AD at the national level and the need to improve regulations associated with domestic and industrial wastewater. Additional challenges pertain, inter alia, to the disaggregation of data and frequency of updating information related to waste parameters, population and housing conditions.</p> <p>The TERT recommends that Argentina estimate and report CH<sub>4</sub> and N<sub>2</sub>O emissions for categories 5.C.1 and 5.C.2. If emissions for these categories are found to be insignificant in terms of their likely level, the TERT encourages the Party to report them as “NE” and provide in the NID the likely level of emissions to justify their exclusion.</p>
7.W.2	Specified in paragraphs 21 and 23 of the MPGs 5.D.1 Domestic wastewater – CH <sub>4</sub>	<p>Argentina reported that CH<sub>4</sub> emissions from domestic wastewater (category 5.D.1) is a key category. However, it used a tier 1 method for estimating emissions for the category, which is not in accordance with the 2006 IPCC Guidelines (vol. 1, chap. 4). The Party reported in the NID (p.1473) that it used a tier 1 method owing to a lack of the necessary AD for using a higher-tier method and included an explanation as to why the methodological choice is not in line with the 2006 IPCC Guidelines.</p> <p>During the review, the Party explained that the main limitation on adopting a higher-tier method for estimating emissions for category 5.D.1 was lack of accurate, regularly generated local AD. Currently, AD are collected from autonomous provinces, each of which regulates its own waste management and reporting practices. As a result, there is significant variation in how data are generated and made available across provinces. Argentina’s main barriers to improving its estimates of emissions from domestic wastewater include the generation of AD at the jurisdictional level and its accessibility at the national level, the need to strengthen regulations related to data creation, collection and monitoring, and the limited frequency of updating information on the population and housing conditions.</p> <p>The TERT encourages Argentina to prioritize for future improvement and make every effort towards using a higher-tier method for estimating CH<sub>4</sub> emissions for the key category 5.D.1.</p>

### C. Information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

Table 8

#### Areas of improvement of the reporting on national circumstances and institutional arrangements

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 9

#### Areas of improvement of the description of the nationally determined contribution under Article 4 of the Paris Agreement, including updates

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 10

#### Areas of improvement of the reporting of the information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
10.1	Specified in paragraphs 76(b), 76(c) and 77(b) of the MPGs	<p>Argentina reported in its BTR1 and CTF table 3 that, owing to changes and improvements to reporting cycles, adjustments to the inventory were necessary in order to track progress towards its NDC target. A total of 26 estimates associated with 16 categories not considered in the NDC target were excluded from the inventory, and the inventory values were recalculated using the global warming potential values from the AR2 (as for the NDC) instead of the AR5 (as for the inventory). Using the adjusted indicator for tracking progress towards the NDC, Argentina reported net emissions of 372,076 kt CO<sub>2</sub> eq in 2021 and 377,750 kt CO<sub>2</sub> eq in 2022 (in CTF table 4.1) compared with inventory totals including LULUCF of 398,352 and 400,921 kt CO<sub>2</sub> eq (in CRT 10) respectively. However, Argentina did not provide information on adjusted estimates of emissions per category or per gas, nor a disaggregated breakdown of how each category was modified, reporting only the final adjusted national totals by year.</p> <p>During the review, Argentina explained that, to align the NDC indicator with the inventory, it applied metrics from the AR2, excluded categories not considered in the NDC through correction factors, and adjusted categories recalculated in later national inventory reports by comparing implied EFs between the third biennial update report and the current inventory, applying proportional adjustments as appropriate. A procedural note provided by Argentina during the review summarizes the methodological steps. However, the TERT noted that the methodological detail, data sets and quantitative recalculation steps provided were not sufficient to ensure replicability.</p> <p>The TERT recommends that Argentina provide further information explaining how the methodology used for the GHG inventory in each reporting year is consistent with the methodology or methodologies used when communicating the NDC, including actual adjustment factors applied, providing per-category adjusted estimates rather than only national totals, explicitly listing the categories excluded from the inventory, and giving more detail on categories left unadjusted, thereby supplying the information needed to replicate the adjustments made when using the indicator for tracking progress towards the NDC.</p>

Table 11

**Areas of improvement of the reporting on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
11.1	Specified in paragraph 82 of the MPGs	<p>Argentina provided in its BTR1 (chap. 2, pp.122–132) information on six mitigation measures considered to have a significant impact on the implementation and achievement of its NDC in both narrative and tabular format. However, the TERT noted that the tabular information in the BTR1 does not follow the agreed formats in annex II to decision 5/CMA.3, and that CTF table 5 was not reported.</p> <p>During the review, Argentina explained that it did not report CTF table 5 owing to technical difficulties encountered when using the reporting tools under the enhanced transparency framework under the Paris Agreement, which did not allow the submission of more than two or three measures and comprehensive information thereon.</p> <p>The TERT recommends that the Party provide information on PaMs using the agreed formats in annex II to decision 5/CMA.3 and report CTF table 5.</p>
11.2	Specified in paragraph 83 of the MPGs	<p>Argentina provided information in narrative format on PaMs that support the implementation and achievement of its NDC. However, it did not report for each policy or measure information on costs, non-GHG mitigation benefits or how they interact with each other, as appropriate.</p> <p>During the review, Argentina reported that information on costs, non-GHG mitigation benefits and how PaMs interact with each other is not currently available.</p> <p>The TERT encourages Argentina to include information on costs, non-GHG mitigation benefits and how PaMs interact with each other or explain in the BTR why the information is not provided.</p>
11.3	Specified in paragraph 85 in conjunction with paragraph 6 of the MPGs	<p>Argentina reported in its BTR1 (chap. 2) achieved GHG emission reductions for the most relevant PaMs, such as in the energy and LULUCF sectors. However, Argentina did not report expected GHG emission reductions for its PaMs. Argentina reported the use of the flexibility provided for in the MPGs in this regard owing to limitations relating to human resources, data availability and technical capacity. The Party noted in BTR table 78 that it expects to provide such information in its BTR3.</p> <p>During the review, Argentina explained that it plans to access financial support under the second phase of the Capacity-building Initiative for Transparency for developing a workplan aimed at addressing its limitations in estimating expected GHG emission reductions.</p> <p>Noting the flexibility applied by the Party, the TERT encourages Argentina to estimate and report, to the extent possible, expected and achieved GHG emission reductions for its PaMs in the tabular format referred to in paragraph 82 of the MPGs.</p>
11.4	Specified in paragraph 88 of the MPGs	<p>Argentina did not report which PaMs influence GHG emissions from international transport.</p> <p>During the review, Argentina explained that international bunker fuel emissions (5,867.1 kt CO<sub>2</sub> eq in 2022) represent a small share of the total national emissions reported in the GHG inventory (400,920.59 kt CO<sub>2</sub> eq in 2022) and therefore PaMs relating to other matters were prioritized for reporting.</p> <p>The TERT encourages Argentina to identify which PaMs influence GHG emissions from international transport.</p>
11.5	Specified in paragraph 89 of the MPGs	<p>Argentina did not report information on how PaMs are modifying longer-term trends in GHG emissions and removals.</p> <p>During the review, Argentina clarified that its BTR1 includes the best available information on the reported PaMs as at 2023. It noted that it applied the flexibility provided in the MPGs for reporting expected GHG emission reductions owing to challenges in this area. As a result, it is not yet in a position</p>

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		to assess how PaMs are modifying longer-term trends in GHG emissions and removals. The TERT encourages Argentina to provide, to the extent possible, information on how its actions and PaMs are modifying longer-term GHG emission and removal trends.
11.6	Specified in paragraph 90 of the MPGs	Argentina did not report an assessment of the economic and social impacts of its response measures. During the review, Argentina explained that its BTR1 focuses on mitigation PaMs and plans that are more advanced in their implementation with greater relevance to GHG emission reductions or removals and available public data. The TERT encourages Argentina to provide detailed information, to the extent possible, on the assessment of the economic and social impacts of its response measures.

Table 12

**Areas of improvement of the summary of greenhouse gas emissions and removals**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
12.1	Specified in paragraph 91 of the MPGs	Argentina reported in BTR table 22 a summary of GHG emissions and removals for 2021–2022. However, a summary of GHG emissions was not provided in CTF table 6 covering the reporting years corresponding to the most recent inventory. The BTR1 (p.135) indicates that technical issues were encountered in compiling CTF table 6. During the review, Argentina explained that it was unable to transfer information from CRT 10s6 to CTF table 6 using the reporting tools under the enhanced transparency framework. It clarified its understanding that only data for 2021–2022 needed to be reported, as the NDC implementation period began in 2021. It noted that, nevertheless, a summary of GHG emissions and removals was provided in CRT 10s6 and NID tables 57–59, and net GHG emissions consistent with Argentina’s NDC are reported in BTR table 4.1, as required by the MPGs. The TERT recommends that the Party provide a summary of its GHG emissions and removals for the reporting years corresponding to the most recent national inventory report in tabular format.

Table 13

**Areas of improvement of the projections of greenhouse gas emissions and removals**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
13.1	Specified in paragraph 92 in conjunction with paragraph 6 of the MPGs	Argentina reported applying the flexibility provided for in the MPGs with regard to reporting projections. It attributed the absence of projections of emissions scenarios to limited data, inadequate funding and insufficient human resources. However, the Party indicated in BTR table 78 that it expects to include this information in its BTR3. During the review, Argentina explained that it plans to access financial support under the second phase of the Capacity-building Initiative for Transparency for developing a workplan aimed at addressing its limitations in reporting projections of emissions scenarios. Noting the flexibility applied by the Party, the TERT encourages Argentina to estimate and report emission projections.

Table 14

**Areas of improvement of other information relevant to tracking progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement**

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

## II. Capacity-building needs<sup>3</sup> identified by the Party and by the technical expert review team in consultation with the Party during the technical expert review of its first biennial transparency report

2. Table 15 presents capacity-building needs identified by the Party and by the TERT in consultation with the Party during the technical expert review of its BTR1.

Table 15

### Capacity-building needs identified in consultation with the Party

<i>ID#</i>	<i>Reporting requirement</i>	<i>Area in which capacity-building is needed</i>
National inventory report – general		
2.G_CBN.1	Specified in paragraphs 20, 32 and 47 of the MPGs	Determining the likely level of GHG emissions and removals from sources and sinks that are currently reported as “NE” and for which methodology is provided in the 2006 IPCC Guidelines, including CH <sub>4</sub> from abandoned underground mines (category 1.B.1.a.i.3), CO <sub>2</sub> and CH <sub>4</sub> from glass production (category 2.A.3), non-metallurgical magnesium production (category 2.A.4.c), silicon carbide production (category 2.B.5.a), magnesium production (category 2.C.4) and lead production (2.C.5), N <sub>2</sub> O from product uses (category 2.G.3), SF <sub>6</sub> from magnesium production (category 2.C.4), electrical equipment (category 2.G.1) and other product use (category 2.G.2), and CH <sub>4</sub> and N <sub>2</sub> O from waste incineration (category 5.C.1) and open burning of waste (category 5.C.2); and estimating and reporting emissions and removals for categories found to be significant, and reporting approximate estimates for categories deemed insignificant (high priority)
2.G_CBN.2	Specified in paragraph 21 of the MPGs	Collecting AD for using higher-tier methods for estimating emissions for key categories that are currently estimated using a tier 1 method, such as CH <sub>4</sub> from fugitive emissions from natural gas (category 1.B.2.b) and domestic wastewater (category 5.D.1), and CO <sub>2</sub> from lime production (category 2.A.2) and iron and steel production (category 2.C.1) (high priority)
National inventory report – agriculture		
3.A_CBN.1	Specified in paragraphs 20–21 of the MPGs	Developing a model for allocating fertilizer use by region in order to generate the AD and information needed for applying a tier 2 method to estimate emissions from inorganic N fertilizers (category 3.D.1.a) (high priority)
National inventory report – LULUCF		
6.L_CBN.1	Specified in paragraphs 20–21 of the MPGs	Collecting AD on areas of land conversion to verify the approach to constructing the land-use change matrix based on decision trees derived from expert estimations, or assessing the possibility of moving to a higher-tier approach for more accurate land representation of relevant regions and land-use transitions (medium priority)
6.L_CBN.2	Specified in paragraph 40 of the MPGs	Improving the method for calculating carbon stock changes in the mineral soils pool for land converted to another land use to improve the estimates and allow separate reporting of carbon stock changes for land remaining in the same land-use category (medium priority)
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement		
10_CBN.1	Specified in paragraph 85 of the MPGs	Estimating expected GHG emission reductions resulting from mitigation PaMs in accordance with CTF table 5 (high priority)

<sup>3</sup> As referred to in paras. 7, 8 and 162(d) of the MPGs.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Area in which capacity-building is needed</i>
10_CBN.2	Specified in paragraph 92 of the MPGs	Developing emission projection scenarios and the necessary tools and/or models to support their preparation and subsequent reporting in the relevant CTF tables (high priority)

## Annex

### Documents and information used during the review

#### A. Reference documents

2024 NID of Argentina. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 of Argentina. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 CTF tables of Argentina. Available at <https://unfccc.int/first-biennial-transparency-reports>.

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“Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”. Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at <https://unfccc.int/documents/460951>.

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

Responses to questions during the review were received from Macarena Moreira Muzio, Elena Palacios, Natalí Biasoli, Sebastián Galbusera, Tamara Legnazzi, Alex Aguilar Zurita, Andrés Haag, Eluney Deliens and Maria Lourdes Manrique (Undersecretariat of Environment of Argentina), including additional material. The following references were provided by Argentina and may not conform to UNFCCC editorial style as some have been reproduced as received:

AAPRESID. 2018. *Update! Evolution of No Till adoption in Argentina*. Argentine No Till Farmers Association (AAPRESID). Available at <https://www.aapresid.org.ar/archivos/Evolution-of-No-Till-adoption-in-Arentina.pdf>

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