



United Nations

FCCC/ETF/TERR.1/2025/LIE



Framework Convention on
Climate Change

Distr.: General
30 September 2026

English only

Report on the technical expert review of the first biennial transparency report of Liechtenstein*

Summary

This report presents the results of the technical expert review of the first biennial transparency report of Liechtenstein, 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. The review took place from 4 to 8 May 2026 in Vaduz.

* In the symbol for this document, 2025 refers to the year in which the biennial transparency report was submitted, not to the year of publication.



Abbreviations and acronyms

A6.4ER	emission reduction under Article 6, paragraph 4, of the Paris Agreement
BTR	biennial transparency report
CER	certified emission reduction
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
GHG	greenhouse gas
HFC	hydrofluorocarbon
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
ITMO	internationally transferred mitigation outcome
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 ₂ O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NF ₃	nitrogen trifluoride
NID	national inventory document
ODS	ozone-depleting substance(s)
PaMs	policies and measures
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
SF ₆	sulfur hexafluoride
TERT	technical expert review team
WAM	‘with additional measures’
WM	‘with measures’

I. Introduction and summary

A. Introduction

1. This report covers the technical expert review of the BTR1 of Liechtenstein. The review was organized by the secretariat and conducted by the TERT in accordance with the MPGs,¹ particularly chapter VII thereof.
2. A draft version of this report was transmitted on 4 August 2026 to the Government of Liechtenstein, which provided comments, on 4 September 2026, that were taken into account, as appropriate, in this final version of the report.²
3. The review was conducted as an in-country review from 4 to 8 May 2026 in Vaduz by the following team of nominated experts from the UNFCCC roster of experts: Ahmad Wafiq Aboelnasr (Egypt), Abdulkadir Bektas (Türkiye), Jonas Bergström (Sweden), Hind Bougherara (Algeria), Pia Forsell (Finland), Fuad Humbatov (Azerbaijan), Kyoko Miwa (Japan) and Michaela Wenner (Switzerland). Ahmad Wafiq Aboelnasr and Kyoko Miwa were the lead reviewers. The review was coordinated by Jeeyoon Jung (secretariat).

B. Scope

4. The TERT conducted a technical expert review of the information reported in the BTR1 of Liechtenstein as per the scope of the review defined in paragraph 146 of the MPGs, consisting of:
 - (a) Review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs (see chap. II.A below);
 - (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (see chap. II.B below);
 - (c) Consideration of the support provided by the Party, as relevant (see chap. II.C below);
 - (d) Identification of areas of improvement³ for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below).

C. Summary

5. Liechtenstein submitted its BTR1 on 5 February 2025, after the deadline of 31 December 2024 mandated in decision 18/CMA.1. Liechtenstein submitted its NID as a stand-alone document on 30 April 2024, before the deadline. Liechtenstein also submitted its CRTs on 8 January 2025, after the deadline, and CTF tables on 10 February 2025, after the deadline. The TERT noted the delay in the submissions.
6. A list of the areas of improvement identified on the basis of the review of the consistency of the reported information with the MPGs can be found in the assessment tables.⁴

¹ Decision 18/CMA.1, annex.

² As per para. 162(e) of the MPGs.

³ As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

⁴ Contained in document FCCC/ETF/TERR.1/2025/LIE/Add.1, available at <https://unfccc.int/first-biennial-transparency-reports>.

D. Information provided by the Party pursuant to paragraphs 143–145 of the modalities, procedures and guidelines

7. Liechtenstein does not consider itself subject to the reporting obligations applicable to developing country Parties pursuant to Article 13, paragraph 10, of the Paris Agreement. Accordingly, the Party did not report information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building.

II. Technical expert review⁵

A. Review of the consistency of the submitted information with the modalities, procedures and guidelines⁶

1. National inventory report⁷

8. The TERT assessed the information reported in the BTR1 of Liechtenstein and identified areas of improvement relating to consistency with the MPGs, which are described in tables 2–7 of the assessment tables referred to in paragraph 6 above and summarized in table 1.

⁵ As per para. 187 of the MPGs.

⁶ As per para. 146(a) of the MPGs.

⁷ As per para. 150(a) of the MPGs.

Table 1

Information reported in Liechtenstein's national inventory report and review of consistency with the modalities, procedures and guidelines

<i>Element</i>	<i>Information to be reported</i>	<i>Response and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Submission type (para. 12 of the MPGs)	Has the national inventory report been submitted as a stand-alone document?	Yes	No areas of improvement relating to recommendations were identified
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs?	1988–2022, in accordance with the MPGs	No areas of improvement relating to recommendations were identified
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year global warming potential values from the IPCC Fifth Assessment Report?	Yes	No areas of improvement relating to recommendations were identified
	Has the Party used other metrics?	No	No areas of improvement relating to recommendations were identified
Gases (paras. 48–49 of the MPGs)	Which gases have been reported?	CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃	No areas of improvement relating to recommendations were identified
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO ₂ emissions and national totals with and without indirect CO ₂ ?	No	No areas of improvement relating to recommendations were identified
	Has the Party reported indirect N ₂ O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	NA
National circumstances and institutional arrangements (paras. 18–19 of the MPGs)	Has the Party reported information on the functions related to inventory planning, preparation and management?	Yes	No areas of improvement relating to recommendations were identified
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the 2006 IPCC Guidelines for National Greenhouse Gas Inventories?	Yes	3.E.4, 4.I.4, 5.A.5, 6.L.3, 7.W.1, 7.W.3
	Has the Party used other IPCC methodological guidance?	Yes, the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands, the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories	No areas of improvement relating to recommendations were identified

<i>Element</i>	<i>Information to be reported</i>	<i>Response and summary as relevant</i> and the <i>Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Key category analysis (paras. 25, 41 and 42 of the MPGs)	Has the Party reported a key category analysis?	Yes, a key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend assessment for the starting inventory year (1990) and the latest reporting year (2022) and with and without LULUCF	No areas of improvement relating to recommendations were identified
Time-series consistency and recalculations (paras. 26–28, 43 and 57 of the MPGs)	Has the Party reported a consistent time series?	Yes	No areas of improvement relating to recommendations were identified
	Has the Party reported recalculations and provided justification and explanatory information for them?	Yes	6.L.4
Uncertainty assessment (paras. 29 and 44 of the MPGs)	Has the Party reported the results of the uncertainty analysis and the methods used, underlying assumptions and trends?	Partly, including level and trend uncertainty, reported using approach 1 for 1990 and the latest reporting year (2022)	3.E.3
QA/QC plan and procedures (paras. 34–36 and 46 of the MPGs)	Has the Party elaborated information on an inventory QA/QC plan, including information on the inventory agency responsible for implementing QA/QC, and current and future QA/QC procedures?	Yes, including information on the inventory agency responsible for implementing QA/QC, an inventory QA/QC plan, general QC procedures and category-specific QC for key categories and for individual categories for which significant methodological changes and/or data revisions have occurred	4.I.4
Assessment of completeness (paras. 30–33, 45, 47 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?		
	Energy	Yes	3.E.6
	IPPU	Yes	4.I.2, 4.I.3
	Agriculture	Yes	5.A.6
	LULUCF	No	No areas of improvement relating to recommendations were identified
	Waste	Yes	7.W.5

<i>Element</i>	<i>Information to be reported</i>	<i>Response and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Threshold for reporting significant categories (para. 32 of the MPGs)	Are the estimated emissions for all categories and in total for all gases and categories reported insignificant below the relevant thresholds?	No	4.I.3
	For categories reported as “NE” owing to insignificance, has information been reported showing that the likely level of emissions is below the threshold of significance?	No	No areas of improvement relating to recommendations were identified
Methodologies, emission factors, parameters and activity data (paras. 39, 40 and 53–56 of the MPGs)	Has information been transparently reported on categories, gases, methodologies (including the rationale for selecting them), emission factors and activity data at a disaggregated level for the following sectors?	Partly	2.G.1
	Energy	Partly	3.E.1, 3.E.2, 3.E.4, 3.E.5
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and such emissions distinctly reported from national totals?	Yes	NA
	Has information been reported indicating how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or IPPU sector?	Yes	NA
	IPPU	Partly	4.I.1
	Agriculture	Partly	5.A.1, 5.A.2, 5.A.3, 5.A.4, 5.A.5, 5.A.7, 5.A.8
	LULUCF	Partly	6.L.1, 6.L.2, 6.L.3, 6.L.4
	Waste	Partly	7.W.4, 7.W.5

^a See document FCCC/ETF/TERR.1/2025/LIE/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

2. Information necessary to track progress in implementing and achieving the nationally determined contribution⁸

9. The TERT assessed the information reported in the BTR1 of Liechtenstein and identified areas of improvement relating to consistency with the MPGs, which are described in tables 8–11 and 13 of the assessment tables referred to in paragraph 6 above and summarized in table 2.

Table 2

Information reported in Liechtenstein's submission

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
National circumstances and institutional arrangements (paras. 59–63 of the MPGs)	8.1
Description of the NDC under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)	9.1
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)	10.1, 10.2
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 80–90 of the MPGs)	11.1, 11.2, 11.3
Summary of GHG emissions and removals (para. 91 of the MPGs)	No areas of improvement relating to recommendations were identified
Projections of GHG emissions and removals (paras. 92–102 of the MPGs)	13.3

^a See document FCCC/ETF/TERR.1/2025/LIE/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

3. Financial, technology development and transfer, and capacity-building support provided⁹

10. Liechtenstein does not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement. Nonetheless, in accordance with the MPGs, Liechtenstein reported information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement in its BTR1.

B. Consideration of the Party's implementation and achievement of its nationally determined contribution¹⁰

11. In considering Liechtenstein's progress in implementing and achieving its NDC, the TERT noted that the NDC¹¹ is defined as an absolute economy-wide emission reduction of 40 per cent by 2030 compared with the 1990 level, to be achieved within the time frame of 2021–2030.

12. The indicator that Liechtenstein selected to track progress in implementing and achieving its NDC is described in table 3.

⁸ As per para. 150(b) of the MPGs.

⁹ As per para. 150(c) of the MPGs.

¹⁰ As per para. 146(b) of the MPGs.

¹¹ The consideration of the Party's implementation and achievement of its NDC is in the context of the intended NDC submitted by Liechtenstein on 22 April 2015 and converted to the first NDC following the Party's ratification of the Paris Agreement on 20 September 2017. The TERT noted that the Party submitted a new NDC on 10 September 2025.

Table 3

Description of the indicator(s) selected by Liechtenstein to track progress in implementing and achieving its nationally determined contribution

<i>NDC target</i>	<i>Indicator</i>	<i>Description</i>
Absolute economy-wide emission reduction target of 40 per cent by 2030 compared with the base-year (1990) level	Total GHG emissions excluding LULUCF	Emissions and removals from all sectors except LULUCF (i.e. energy, IPPU, agriculture and waste)

Sources: Liechtenstein's BTR1 and CTF tables 1–3, and information provided by the Party during the review.

13. The TERT noted that the contribution of LULUCF to achieving the NDC is not included in the Party's base-year level or target-year level and that Liechtenstein plans to use ITMOs from cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement towards the achievement of its NDC.

14. Table 4 summarizes information on progress in implementing the NDC based on the indicator total GHG emissions excluding LULUCF taking into account the type of Liechtenstein's NDC target, including quantitative values for the base year, implementation period, including the most recent year available, and target year, and information on the use of ITMOs towards the implementation and achievement of the NDC, as applicable.

Table 4

Summary of information on Liechtenstein's progress in implementing and achieving its nationally determined contribution based on total greenhouse gas emissions excluding land use, land-use change and forestry

(kt CO₂ eq)

	<i>Total GHG emissions excluding LULUCF</i>	<i>Contribution of LULUCF, as applicable</i>	<i>ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable</i>	<i>Indicator adjusted for contribution of LULUCF and ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable</i>
NDC base year (1990)	229.01			
2021	183.26	NA	NA	183.26
2022	165.52	NA	NA	165.52
Target level (2030)				137.41

Sources: Liechtenstein's BTR1 and CTF table 4, and information provided by the Party during the review.

15. According to the most recent information on total GHG emissions excluding LULUCF provided in CTF table 4, in 2022 Liechtenstein's total GHG emissions excluding LULUCF were 165.52 kt CO₂ eq, with no ITMOs used. The indicator is 27.7 per cent (63.49 kt CO₂ eq) below the emission level corresponding to the base-year level and 20.5 per cent (28.11 kt CO₂ eq) above the emission level corresponding to the target level in 2030.

16. Liechtenstein reported information on the actions and PaMs that support the implementation and achievement of its NDC. Table 5 provides a summary of the reported information on the key PaMs of Liechtenstein.

Table 5

Summary of information on key policies and measures reported by Liechtenstein

<i>Sector</i>	<i>Key PaMs^a</i>	<i>Estimate of expected GHG emission reductions in 2030 (kt CO₂ eq)</i>	<i>Estimate of expected GHG emission reductions in 2040 (kt CO₂ eq)</i>
Policy framework and cross-sectoral measures	Climate Strategy 2050 (overarching strategy)	58.95	112.50
	CO ₂ Act ^b	NE	NE
	Emission Trading Act ^b	NE	NE
	Environmental Protection Act ^b	NE	NE
Energy			

<i>Sector</i>	<i>Key PaMs^a</i>	<i>Estimate of expected GHG emission reductions in 2030 (kt CO₂ eq)</i>	<i>Estimate of expected GHG emission reductions in 2040 (kt CO₂ eq)</i>
Energy efficiency	Energy Strategy 2030 (including building efficiency subsidies, heating system replacement subsidies, building standards, industrial energy efficiency) ^b	32.01	61.15
Transport	Motor vehicle tax exemption ^b	5.60	14.97
	Mineral oil tax reduction on biofuels and natural gas	NE	NE
IPPU	Swiss Ordinance on Chemical Risk Reduction ^b	NE	NE
Agriculture	Agricultural Law ^b	NE	NE
	Agricultural Policy Report ^b	NE	NE
LULUCF	Forestry Act ^b	NE	NE
	Forest Strategy 2030+	NE	NE
Waste	Ordinance on the Prevention and Disposal of Waste ^b	NE	NE

Sources: Liechtenstein's BTR1 and CTF table 5, and information provided by the Party during the review.

Note: Estimates of expected GHG emission reductions are cumulative year-on-year reductions from 2021. For the reduction attributed to the overarching Climate Strategy, the values are based on inventory data for historical values, which could include effects beyond those achieved by PaMs.

^a Names of PaMs reproduced as reported in Liechtenstein's BTR1.

^b Included in the WM scenario projections.

17. The TERT noted that the CO₂ Act, which relates to, inter alia, a CO₂ levy on thermal fuels, efficiency standards for passenger cars and obligations related to the offsetting of CO₂ emissions by fuel importers, and the actions under the Energy Strategy 2030, which covers, inter alia, building efficiency subsidies and heating system replacement subsidies, have contributed to GHG emission reductions in the energy sector. In the energy sector, GHG emissions decreased by some 9 per cent between 2020 and 2022, which indicates that economic drivers such as population growth and an increase in gross domestic product did not negatively impact the effects of mitigation PaMs in this period. In the IPPU sector, GHG emissions decreased by some 11 per cent in the same period. Given that the main source of IPPU emissions is the use of substitutes for ODS, particularly in refrigeration and air conditioning, this suggests that the main factors contributing to the increase in fluorinated gas emissions, including population growth and the increasing number of registered cars, did not negatively influence the impact of PaMs. In contrast, in the waste sector, despite technical optimizations in waste management facilities, there was a slight increase in GHG emissions, which may be attributed to population growth.

18. Liechtenstein reported projections for 2023–2040 under the WM scenario.¹² The WM scenario reported by the Party includes PaMs implemented and adopted until 2022. In addition to the WM scenario, Liechtenstein reported the WAM scenario. The projected emission levels are presented in table 6. The TERT noted that information on GHG emission projections was not used in considering Liechtenstein's progress in implementing its NDC.

Table 6

Summary of greenhouse gas emission projections for Liechtenstein

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2020 level (%)</i>	<i>Change in relation to 2022 level (%)</i>
Inventory data 2020	180.11		

¹² Note that, as per para. 93 of the MPGs, projections shall not be used to assess progress towards the implementation and achievement of an NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline.

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2020 level (%)</i>	<i>Change in relation to 2022 level (%)</i>
Inventory data 2022	165.52	-8.1	
WM projections for 2030	135.73	-24.6	-18.0
WAM projections for 2030	121.16	-32.7	-26.8
WM projections for 2040	105.44	-41.5	-36.3
WAM projections for 2040	67.60	-62.5	-59.2

Sources: Liechtenstein's BTR1 and CTF tables 6–9.

Note: The projections are for GHG emissions without LULUCF and excluding indirect CO₂ emissions.

19. The TERT notes that a reduction of 28.11 kt CO₂ eq is needed to reach the target level compared with the level in the most recent reported year (2022). The TERT also notes that there are not yet enough data to sufficiently assess the Party's progress in implementing the NDC, as data are available only for a limited number of years in the implementation period (2021–2030). The TERT further notes that regular monitoring of emissions and the results of mitigation actions allows adjustments to be made as needed towards achieving the necessary reduction.

C. Consideration of the Party's support provided¹³

20. Liechtenstein does not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement. Nonetheless, in accordance with the MPGs, Liechtenstein reported information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement.

21. In its BTR1 Liechtenstein reported information on national circumstances and institutional arrangements relevant to reporting on the provision of support. The Party reported information on the systems and processes used to identify, track and report on support provided; challenges and limitations; and efforts to enhance the comparability and accuracy of the information reported on financial support provided.

22. Liechtenstein described its national circumstances and institutional arrangements relevant to the provision of technology development and transfer, and capacity-building support. Liechtenstein noted that capacity-building is an essential component of almost all its programmes and projects; however, there is no dedicated framework for capacity-building that provides a legal basis. Capacity-building is therefore integrated into existing projects, programmes and activities without a systematic approach for reporting or classifying types of support. Similarly, Liechtenstein does not have a dedicated framework or definition for technology development and transfer support, and therefore does not report on such support separately.

23. Liechtenstein employed the following key strategies and policies for the provision of its support: the Party's support is provided under the International Humanitarian Cooperation and Development Act, with responsibility for overall coordination lying with the Office for Foreign Affairs and bilateral development cooperation activities implemented by the Liechtenstein Development Service, an independent foundation established under private law which operates on behalf of the State under government supervision and is funded through annual state contributions. Support, which is provided through core and earmarked funding for international organizations, non-governmental organizations and state partners, encompasses emergency and reconstruction assistance, refugee and migration assistance, and bilateral and multilateral development cooperation. Combating climate change is one of the focus topics of the International Humanitarian Cooperation and Development Act, which is aimed at protecting the environment and natural resources as a basis for sustainable development. Climate finance is provided exclusively through bilateral and multilateral development cooperation, with the Liechtenstein Development Service responsible for bilateral funding and the Office for Foreign Affairs responsible for multilateral funding. The

¹³ As per para. 146(c) of the MPGs.

Liechtenstein Development Service has project offices in Bolivia (Plurinational State of), Cambodia and the Republic of Moldova. The support focuses mainly on sub-Saharan Africa, in particular Mozambique, Senegal and Zimbabwe, as well as on the Plurinational State of Bolivia.

24. Liechtenstein's BTR1 contains key information on underlying assumptions, methodologies and definitions used by the Party to identify and/or report information on financial support provided.

Financial support provided under Article 9 of the Paris Agreement

(a) Bilateral, regional and other channels

25. Liechtenstein provided USD 4.38 million of financial support through bilateral, regional and other channels in the biennium 2022–2023. The majority of financial support provided through bilateral, regional and other channels was allocated to the following sectors: agriculture (73.8 per cent), cross-cutting (8.3 per cent), water and sanitation (8.1 per cent), education (5.3 per cent) and energy (3.6 per cent). The projects, programmes or activities that received financial support are related to food security, agricultural education and training, agroecology, agricultural water resources, the supply of drinking water, education in access to renewable energy, multisector education and training, and sustainable forestry.

26. Table 7 summarizes information on financial support provided by the Party through bilateral, regional and other channels by type of support.

Table 7

Summary of financial support provided through bilateral, regional and other channels in 2022–2023 by Liechtenstein

Type of financial instrument	Amount (climate-specific) (face value – USD million)				Share of total for bilateral, regional and other channels (%)
	Adaptation	Mitigation	Cross-cutting	Total	
Grant	2.58	–	1.80	4.38	100
Total	2.58	–	1.80	4.38	100
Share of total for bilateral, regional and other channels (%)	58.8	–	41.2	100	–

Sources: Liechtenstein's BTR1 and CTF table III.1, and information provided by the Party during the review.

(b) Multilateral channels

27. Liechtenstein provided USD 2.52 million of core/general financial support through multilateral channels in the biennium 2022–2023. All multilateral contributions consisted of unearmarked core/general contributions provided to the relevant institutions. Liechtenstein did not report climate-specific amounts for its multilateral core contributions as it currently lacks a methodology for determining the climate-specific share. However, given the mandates of the recipient institutions, a portion of the core/general contributions is likely to be used to support climate-specific activities. The main recipients of Liechtenstein's multilateral support were the Research Institute of Organic Agriculture (USD 1.72 million), the International Committee of the Red Cross (Climate and Environment Transition Fund) (USD 0.24 million), the World Food Programme (USD 0.21 million), the Green Climate Fund (USD 0.11 million) and the International Crisis Group (USD 0.11 million). All core/general financial support provided through multilateral channels was reported as cross-cutting.

D. Identification of areas of improvement¹⁴

28. During the technical expert review, the TERT identified areas of improvement in relation to Liechtenstein's implementation of Article 13 of the Paris Agreement, which are

¹⁴ As per para. 146(d) of the MPGs.

summarized in chapter IA above. I.A above and included in the assessment tables referred to in paragraph 6 above.

III. Conclusions and recommendations

29. The TERT conducted a technical expert review of the information reported in the BTR1, NID, CRTs and CTF tables of Liechtenstein in accordance with the MPGs.

30. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by Liechtenstein with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

31. The TERT notes that a reduction by 28.11 kt CO₂ eq is needed to reach the target level compared with the level in the most recent reported year (2022). The TERT also notes that there are not yet enough data to sufficiently assess the Party's progress in implementing the NDC, as data are available only for a limited number of years in the implementation period (2021–2030).

32. The TERT notes that the CO₂ Act and the actions under the Energy Strategy 2030 have contributed to GHG emission reductions in the energy sector. In addition, implementing the Swiss Ordinance on Chemical Risk Reduction has contributed to GHG emission reductions in the IPPU sector. In the waste sector, GHG emissions have slightly increased, which indicates that economic drivers such as population growth have outpaced the impact of mitigation PaMs in the short term.

33. Liechtenstein does not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement. Nonetheless, in accordance with the MPGs, Liechtenstein reported information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement in its BTR1.

34. Liechtenstein has provided financial support through bilateral, regional and other channels and through multilateral channels to developing country Parties. The financial support provided through bilateral, regional and other channels in 2022–2023 totalled USD 4.38 million, while the core/general financial support provided through multilateral channels in 2022–2023 amounted to USD 2.52 million.

Annex

Documents and information used during the review

A. Reference documents

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

BTR1 CTF tables of Liechtenstein.

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

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

“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>.

IPCC. 1997. *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*. J.L. Houghton, L.G. 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. 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>.

IPCC. 2014. *2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands*. T. Hiraishi, T. Krug, K. Tanabe, et al. (eds.). Geneva: IPCC.

Available at <https://www.ipcc.ch/publication/2013-supplement-to-the-2006-ipcc-guidelines-for-national-greenhouse-gas-inventories-wetlands/>.

IPCC. 2019. *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*. E. Buendia, K. Tanabe, et al. (eds.). Geneva: IPCC. Available at <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>.

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

NDC of Liechtenstein. Available at <https://unfccc.int/NDCREG>.

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

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

B. Additional information provided by the Party

Responses to questions during the review were received from Karin Jehle (Office of Environment of the Ministry of Foreign Affairs, Environment and Culture of Liechtenstein), including additional material. The following references were provided by Liechtenstein and may not conform to UNFCCC editorial style as some have been reproduced as received:

Acontec 2006: Greenhouse Gas Inventory Fürstentum Liechtenstein.
Berechnungsmethoden. Acontec. Schaan [in German].

Swiss animal classification system (Animal Tracing Database).
<https://www.blw.admin.ch/en/specialised-application-atd>

Nahrungsmittelbilanz 2024 Agristat, SBV(the Swiss Farmers' Union),
[https://www.sbv-
usp.ch/fileadmin/sbvuspch/04_Medien/Publikationen/SES/07_SES2024_Nahrungsmittelbilanz.pdf](https://www.sbv-
usp.ch/fileadmin/sbvuspch/04_Medien/Publikationen/SES/07_SES2024_Nahrungsmittelbilanz.pdf)