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# Report on the technical expert review of the first biennial transparency report of Andorra

### Summary

This report presents the results of the technical expert review of the first biennial transparency report of Andorra, 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 13 to 17 May 2024 in Andorra la Vella.



### Abbreviations and acronyms

A6.4ER emission reduction under Article 6, paragraph 4, of the Paris Agreement

AD activity data

**BTR** biennial transparency report CER certified emission reduction

 $CH_4$ methane

 $CO_2$ carbon dioxide

carbon dioxide equivalent CO<sub>2</sub> eq

EF emission factor

**GDP** gross domestic product

**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

 $N_2O$ nitrous oxide NA not applicable

NDC nationally determined contribution

NE not estimated

NIR national inventory report 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'

'with measures' **WEM** WOM 'without measures'

### I. Introduction and summary

#### A. Introduction

- 1. This report covers the technical expert review of the BTR1 of Andorra, submitted on 26 October 2023. 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 to the Government of Andorra, which provided comments that were taken into account, as appropriate, in this final version of the report.<sup>2</sup>
- 3. The review was conducted as an in-country review from 13 to 17 May 2024 in Andorra la Vella by the following team of nominated experts from the UNFCCC roster of experts: Olga Gavrilova (Estonia), Maria José Lopez (Belgium), Ole-Kenneth Nielsen (Denmark), Yasna Rojas Ponce (Chile), Marcelo Theoto Rocha (Brazil) and Jongikhaya Witi (South Africa). Maria José Lopez and Marcelo Theoto Rocha were the lead reviewers. The review was coordinated by Vitor Gois Ferreira and Davor Vesligaj (secretariat).

#### B. Scope

- 4. The TERT conducted a technical expert review of the information reported in the BTR1 of Andorra 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 taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (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) Identification of areas of improvement<sup>3</sup> for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below);
  - (d) Assistance in identifying capacity-building needs (see chap. II.E below).

### C. Summary

- 5. A list of the areas of improvement identified on the basis of the consistency checks of the reported information can be found in the assessment tables.<sup>4</sup>
- 6. The Party applied flexibility as provided for those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, of the Paris Agreement in relation to the NIR of anthropogenic GHG emissions by sources and removals by sinks and the information necessary to track progress in implementing and achieving its NDC. Information on where the flexibility was applied is included in chapters II.A.1–II.A.2 below

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

7. Andorra reported information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for

<sup>&</sup>lt;sup>1</sup> Decision 18/CMA.1, annex.

<sup>&</sup>lt;sup>2</sup> As per para. 162(e) of the MPGs.

<sup>&</sup>lt;sup>3</sup> As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

<sup>&</sup>lt;sup>4</sup> Contained in document FCCC/ETF/TERR.1/2024/AND/Add.1.

transparency-related capacity-building. The Party reported on support needed for preparing reports pursuant to Article 13 of the Paris Agreement. Support is needed primarily for improving use of the IPCC inventory software for preparing the NIR. The TERT noted that the above-mentioned information reported by the Party is not subject to review as per the scope of the review defined in paragraph 146 of the MPGs.

### II. Technical expert review<sup>5</sup>

# A. Review of the consistency of the submitted information with the modalities, procedures and guidelines<sup>6</sup>

### 1. National inventory report<sup>7</sup>

8. The TERT assessed the information reported in the BTR1 of Andorra and identified areas of improvement relating to consistency with the MPGs, which are described in tables 1–7 of the assessment tables referred to in paragraph 5 above and summarized in table 1.

<sup>&</sup>lt;sup>5</sup> As per para. 187 of the MPGs.

<sup>&</sup>lt;sup>6</sup> As per para. 146(a) of the MPGs.

<sup>&</sup>lt;sup>7</sup> As per para. 150(a) of the MPGs.

Table 1
Information reported in Andorra's national inventory report and review of consistency with the modalities, procedures and guidelines

Element	Elements of information to be reported	Summary of information reported	ID#(s) for the area(s) of improvement identified <sup>a</sup>
Submission type (para. 12 of the MPGs)	Has the NIR been submitted as a stand- alone document?	No	1.1, 2.G.1
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs? <sup>b</sup>	1990, 1995, 2000, 2005 and 2010–2021	2.G.18
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year global warming potential values from the IPCC Fifth Assessment Report?	Yes	2.G.6
	Has the Party used other metrics?	No	No areas of improvement were identified
Gases (paras. 47–49 and 51 of the MPGs)	Which gases have been reported?	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs and SF <sub>6</sub>	2.G.8, 2.G.9, 3.E.2, 4.I.1, 4.I.2
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO <sub>2</sub> emissions and national totals with and without indirect CO <sub>2</sub> ?	No	3.E.10
	Has the Party reported indirect N <sub>2</sub> O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	2.G.11
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	
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the 2006 IPCC Guidelines for National Greenhouse Gas Inventories?	Yes	No areas of improvement were identified
	Has the Party used other IPCC methodological guidance?	No	No areas of improvement were identified
Key category analysis (paras. 25 and 41–42 of the MPGs)	Has the Party reported a key category analysis?	Partly. A key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend assessment for the starting year (1990) and the latest reporting year (2021) and with and without LULUCF	2.G.2

Element	Elements of information to be reported	Summary of information reported	ID#(s) for the area(s) of improvement identified <sup>a</sup>
Time-series consistency and recalculations (paras. 26–28 and 43 of the MPGs)	Has the Party reported a consistent time series?	Yes	No areas of improvement were identified
	Has the Party provided justification and explanatory information for recalculations?	Yes	No areas of improvement were identified
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. Information was reported, including on level and trend uncertainty, using approach 1 for the starting year (1990) and the latest reporting year (2021)	2.G.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?	Partly. Information was reported, including on the inventory agency responsible for implementing QA/QC and general QC procedures	2.G.4, 2.G.5, 3.E.1
Assessment of completeness (paras. 30–33, 45 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?		
	General	Yes	2.G.8
	Energy	Yes	3.E.3, 3.E.9, 3.E.10
	IPPU	No	No areas of improvement were identified
	Agriculture	Yes	5.A.2, 5.A.4
	LULUCF	Yes	6.L.4
	Waste	Yes	7.W.1
Threshold for reporting significant categories (para. 32 of the MPGs)	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	2.G.17
Methodologies, EFs, parameters and AD (paras. 39–40, 49 and 53–56 of the MPGs)	Has information been reported on categories, gases, methodologies (including the rationale for selecting them), EFs and AD at a disaggregated level for the following sectors?		

Element	Elements of information to be reported	Summary of information reported	ID#(s) for the area(s) of improvement identified <sup>a</sup>
	General	Partly	2.G.7, 2.G.12, 2.G.16
	Energy	Partly	3.E.5, 3.E.6, 3.E.7, 3.E.8
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and such emissions distinctly reported from national totals?	Partly	3.E.4
	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?	Partly	2.G.14
	IPPU	Partly	4.I.1, 4.I.2
	Agriculture	Partly	5.A.1, 5.A.3
	LULUCF	Partly	6.L.1, 6.L.2, 6.L.3
	Did the Party provide information on the approach taken to address emissions and subsequent removals from natural disturbances on managed land in a manner consistent with IPCC guidance, and indicate whether the estimates are included in national totals?	NA	NA
	Did the Party provide supplementary information on the approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, and provide supplementary information on emissions and removals from harvested wood products estimated using the production approach?	No	2.G.15
	Waste	Partly	7.W.2, 7.W.3

 <sup>&</sup>lt;sup>a</sup> See document FCCC/ETF/TERR.1/2024/AND/Add.1.
 <sup>b</sup> The developing country Party applied flexibility in the light of its capacities with respect to this provision.

## 2. Information necessary to track progress in implementing and achieving the nationally determined contribution<sup>8</sup>

9. The TERT assessed the information reported in the BTR1 of Andorra and identified areas of improvement relating to consistency with the MPGs, which are described in tables 10, 11 and 13 of the assessment tables referred to in paragraph 5 above and summarized in table 2.

Table 2 Information reported in Andorra's first biennial transparency report

Topic	ID#(s) for the area(s) of improvement identified <sup>a</sup>
National circumstances and institutional arrangements	No areas of improvement were identified
Description of the NDC under Article 4 of the Paris Agreement, including updates	No areas of improvement were identified
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement	10.1–10.7
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement <sup>b</sup>	11.1–11.3
Summary of GHG emissions and removals	No areas of improvement were identified
Projections of GHG emissions and removals <sup>b</sup>	13.1–13.11

<sup>&</sup>lt;sup>a</sup> See document FCCC/ETF/TERR.1/2024/AND/Add.1.

# 3. Financial, technology development and transfer, and capacity-building support provided<sup>9</sup>

10. Developed country Parties shall provide information on financial, technology development and transfer, and capacity-building support needed and received, pursuant to Article 13, paragraph 9, of the Paris Agreement, in accordance with the MPGs contained in chapter V of the annex to decision 18/CMA.1. Other Parties that provide support should provide such information and, in doing so, are encouraged to use those MPGs. <sup>10</sup> The TERT noted that Andorra did not provide information on financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1.

# B. Consideration of the Party's implementation and achievement of its nationally determined contribution<sup>11</sup>

- 11. In considering Andorra's progress in implementing and achieving its NDC, the TERT noted that the NDC is a commitment to reducing GHG emissions, including those from LULUCF, by 55 per cent compared with the 'business as usual' scenario by 2030 and achieving carbon neutrality by 2050.
- 12. The indicators that Andorra selected to track progress in implementing and achieving its NDC are described in table 3. The TERT noted that the selected indicators are also used for other purposes (e.g. to evaluate achievement of objectives defined in Andorra's Long-Term Strategy on Energy and Climate Change).

<sup>&</sup>lt;sup>b</sup> The developing country Party applied flexibility in the light of its capacities with respect to this provision.

<sup>&</sup>lt;sup>8</sup> As per para. 150(b) of the MPGs.

<sup>&</sup>lt;sup>9</sup> As per para. 150(c) of the MPGs.

<sup>&</sup>lt;sup>10</sup> As per para. 118 of the MPGs.

As per para. 146(b) of the MPGs.

 $Table\ 3$  Description of the indicators selected by Andorra to track progress in implementing and achieving its nationally determined contribution

Indicator	Description	
Global		
GHG emissions	Net balance of emissions according to the national GHG inventory (Gg CO <sub>2</sub> eq/year)	
Energy intensity	Total primary energy supply per unit of GDP (total primary energy supply/million euros nominal GDP)	
Sink capacity	Absorption of forest land and other land with capacity for removals (Gg CO <sub>2</sub> eq/year)	
Energy production		
National electricity production	Share of national electricity production in total electricity consumption (per cent)	
National renewable electricity production	Share of national electricity production from renewable sources and distribution by source (per cent)	
Mobility		
Electric vehicles	Share of electric vehicles in the passenger car fleet (per cent)	
Government's electric vehicles	Share of electric vehicles in the Government's fleet of passenger cars (per cent)	
Internal mobility emissions	GHG emissions from internal mobility considering that 79.6 per cent of the Party's fuel consumption for transport is a result of 'fuel tourism' (Gg CO <sub>2</sub> eq/year)	
Buildings		
Energy consumption in buildings	Reduction of energy consumption in buildings compared with the 2017 level (per cent)	
Energy audits of heated public buildings	Share of heated public buildings that have undergone energy audits (per cent)	
Industry sector emissions and product use	Industry sector emissions and product use according to the national GHG inventory (Gg CO <sub>2</sub> eq/year)	

Source: Andorra's BTR1.

- 13. The TERT noted that the contribution of LULUCF to achieving the NDC is included in the Party's 'business as usual' scenario and that Andorra does not plan to use units from cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement or the mechanism established by Article 6, paragraph 4, 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 GHG emissions taking into account the type of Andorra's NDC target, including values for the most recent year available and the target year under the 'business as usual' scenario, and information on the contribution of LULUCF and use of ITMOs, A6.4ERs and CERs towards the implementation and achievement of the NDC, as applicable.

Table 4 Summary of information on Andorra's progress in implementing and achieving its nationally determined contribution (Gg CO<sub>2</sub> eq)

	GHG emissions including LULUCF	Contribution of LULUCF, as applicable	ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable	Indicator adjusted for contribution of LULUCF and ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable
2030 ('business as usual' scenario)	449.44			
2021 ('business as usual' scenario)	401.59			
2021 (most recent information for indicator)	230.74	_	0	230.74
Target level (2030)				202.25

Source: Andorra's BTR1.

- 15. According to the most recent information on GHG emissions provided in the BTR1, in 2021 Andorra's GHG emissions including LULUCF were 230.74 kt CO<sub>2</sub> eq. This indicator is 42.5 per cent below the emission level corresponding to the 'business as usual' scenario in 2021 and 14.1 per cent above the emission level corresponding to the target level in 2030.
- 16. The TERT noted that, on the basis of the information on each selected indicator presented in the BTR1 (appendix VII) and further information provided by the Party during the technical expert review, progress in relation to the objectives defined in Andorra's Long-Term Strategy on Energy and Climate Change, which supports implementation of the NDC, can be categorized as follows:
- (a) Progress is in accordance with the set objectives for the following indicators: GHG emissions, energy intensity, sink capacity, national electricity production, national renewable electricity production and internal mobility emissions;
- (b) Progress is not in accordance with the set objectives for the following indicators: energy audits of heated public buildings and industry sector emissions and product use;
- (c) Further action is required for progress to be on track or the information necessary to assess progress is not available for the following indicators: electric vehicles, Government's electric vehicles and energy consumption in buildings.
- 17. Andorra reported information on the actions and PaMs that support the implementation and achievement of its NDC. It reported mitigation co-benefits resulting from adaptation actions and economic diversification plans although they are not taken into account in the NDC target. Table 5 provides a summary of the reported information on the key PaMs of Andorra.

Table 5
Summary of information on key policies and measures reported by Andorra

Sector	Key PaMs		
Policy framework and cross-sectoral measures	Long-Term Strategy on Energy and Climate Change		
Energy			
Energy efficiency	Regulations governing energy efficiency in buildings		
	Improvement of energy efficiency in public buildings		
	Construction of new buildings with near-zero energy consumption		
	Renova Plan (financial assistance for the rehabilitation of existing buildings since 2011)		
	Technical training of professionals in the buildings sector on energy transition		
Energy supply and renewables	Promotion of renewable energy sources for electricity production Installation of wind farms		

Sector	Key PaMs			
	Improvement of the purchasing power of citizens (law 17/2022) in the field of energy production in order to promote energy self-consumption			
Transport	Engega plan (financial assistance for the purchase of electric and low-emission vehicles since 2014)			
	Promotion of use of electric bicycles (law 4/2016)			
	Awareness-raising related to sustainable mobility			
	Reform to promote use of public transportation (public transport free of charge)			
	National Mobility Strategy			
	Master plans that regulate infrastructure and urban planning, and promote more sustainable modes of transport at both the national and subnational level			
	Mobility plan for public administration staff			
	Sustainable mobility plans for companies and entities			
	Carpooling			
	Consolidation of a digital tool that integrates all public transport in the country			
IPPU	Ratification of the Kigali Amendment to the Montreal Protocol on fluorinated gases			
Agriculture	Promotion of agricultural production and consumption of local produce			
LULUCF	Promotion of forest management and provision of related tools and data to local administrations, such as Andorra's first national forest inventory			
	Promotion of forest management projects in the national carbon credit market			
Waste	Regulatory and strategic framework for a circular economy (law 25/2022 of 30 June 2022 on circular economy; National Circular Economy Strategy 2035; update of the National Waste Plan)			
	Improvement of organic waste management			
	Awareness-raising for waste prevention, reuse and management			

- 18. Mitigation actions in the energy sector, which are expected to contribute the most to the achievement of the NDC target, fall under three strategic categories: buildings (actions related to rehabilitation, reducing dependence on fossil fuels, efficient management and building codes for newly constructed buildings); mobility (actions related to increasing the fleet of electric vehicles and modal shift); and electricity production (actions aimed at reducing emissions from domestic electricity generation). The second-highest contribution is expected from mitigation actions in the LULUCF sector, namely improving the Party's forest sink capacity, followed by regulating use of HFCs through implementation of the Kigali Amendment to the Montreal Protocol in the IPPU sector, and implementing a circular economy to decrease emissions from the waste sector. The TERT notes that the Party might consider strengthening its capacity to estimate the mitigation potential of each action and the current impact of the mitigation actions in terms of progress towards achieving the NDC target.
- 19. Andorra reported projections for 2030–2050 under the WEM scenario. The WEM scenario reported by the Party includes PaMs implemented and adopted in the energy sector until 2030. In addition to the WEM scenario, Andorra reported the WAM scenario, which takes into account the European Union energy policies relevant to Andorra for until 2050. The projected emission levels are presented in table 6. The TERT noted that information on GHG emission projections was not used in considering Andorra's progress in implementing its NDC, mainly because the projections had not been updated since being prepared for the purpose of updating the NDC.

Table 6
Summary of greenhouse gas emission projections for Andorra

	GHG emissions (kt CO <sub>2</sub> eq/year)	Change in relation to 1990 level (%)	Change in relation to 2020 level (%)
Inventory data 1990	380.77	NA	-4.5
Inventory data 2021	435.87	14.5	9.3
WOM projections for 2030	658.77	73.0	65.2
WEM projections for 2030	600.80	57.8	50.7
WAM projections for 2030	388.89	2.1	-2.5
WOM projections for 2050	771.69	102.7	93.5
WEM projections for 2050	703.09	84.6	76.3
WAM projections for 2050	333.17	-12.5	-16.4

Source: Andorra's BTR1.

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

- 20. The TERT noted that, in the WOM scenario that corresponds to the 'business as usual' scenario, GHG emissions are expected to increase by 3.1 per cent in 2021–2030. In the WEM scenario, GHG emissions are expected to decrease by 9.9 per cent in 2021–2030.
- 21. The TERT also noted that in 2020–2030 GDP is projected to increase by 15 per cent, and resident and equivalent population are expected to increase by 13 and 9 per cent respectively.
- 22. The TERT considers that, on the basis of information on the indicator GHG emissions in the most recent reported year (i.e. 2021), namely that they were 42.5 per cent below the emission level corresponding to the 'business as usual' scenario and 14.1 per cent above the target level for 2030, and taking into account information on the implementation of mitigation actions focused on buildings, mobility and electricity production, Andorra is making progress towards achieving its NDC target.

### C. Consideration of the Party's support provided<sup>12</sup>

23. Andorra did not report information in its BTR1 on support provided (see para. 10 above).

### D. Identification of areas of improvement<sup>13</sup>

24. During the technical expert review, the TERT identified areas of improvement in relation to Andorra's implementation of Article 13 of the Paris Agreement, which are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 5 above.

### E. Assistance in identifying capacity-building needs<sup>14</sup>

- 25. The TERT, in consultation with Andorra, identified the following prioritized needs for capacity-building to facilitate the Party's reporting in its BTR:<sup>15</sup>
- (a) Collecting and analysing data for deriving uncertainty values for CO<sub>2</sub> EFs for the energy sector;

<sup>&</sup>lt;sup>12</sup> As per para. 146(c) of the MPGs.

<sup>&</sup>lt;sup>13</sup> As per para. 146(d) of the MPGs.

<sup>&</sup>lt;sup>14</sup> As per para. 146(e) of the MPGs.

For a complete list of the capacity-building needs identified by the TERT in consultation with Andorra, see table 14 in document FCCC/ETF/TERR.1/2024/AND/Add.1.

- (b) Reporting the results of the derivation of uncertainty for CO<sub>2</sub> EFs and uncertainty information for the energy sector;
- (c) Compiling an energy balance to support the estimation of emissions using the reference and the sectoral approach for the energy sector;
- (d) Collecting and preparing the data required for applying a higher-tier methodology for estimating  $CO_2$ ,  $CH_4$  and  $N_2O$  emissions from road transportation;
- (e) Providing support for enhancing human capacity as well as for maintaining and enhancing the national energy registry to enable the compilation of Andorra's energy balance;
- (f) Improving technical understanding of the LULUCF sector in order to improve the land representation and land-use matrix for the time series as well as the use of IPCC methodologies;
- (g) Using the IPCC inventory software for estimating emissions and removals from the LULUCF sector;
- (h) Developing and implementing enhanced QA/QC for the LULUCF sector, particularly in relation to AD and the resulting estimates of emissions and removals;
  - (i) Applying a projections model or software for:
  - (i) Estimating the costs of and describing the interactions between mitigation actions;
  - (ii) Estimating expected and achieved GHG emission reductions and describing the methodologies and assumptions used;
  - (iii) Estimating WOM, WEM and WAM projections using the latest GHG inventory available and extending the projections at least 15 years beyond the next year ending in 0 or 5;
  - (iv) Providing methodological descriptions of PaMs included in the WEM and WAM projections;
  - (v) Providing estimates of historical emissions for up until the latest GHG inventory year available;
  - (vi) Making projections for key indicators of progress towards the NDC;
  - (vii) Estimating projections by gas and for a national total using common metrics with and without LULUCF;
  - (viii) Performing a sensitivity analysis for the projections;
- (j) Estimating annual quantitative values for selected indicators of progress (e.g. indicators related to specific mitigation actions) and comparing the most recent value with the base-year value (in association with the use of a 'traffic light colour code' for tracking progress).
- 26. Furthermore, in order to facilitate continuous improvement in reporting, Andorra identified the capacity-building support needs in its BTR1 (chaps. 6.6 and 6.8).

### III. Conclusions and recommendations

- 27. The TERT conducted a technical expert review of the information reported in the BTR1 of Andorra in accordance with the MPGs.
- 28. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by Andorra with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 5 above.
- 29. The TERT considers that, on the basis of a comparison of information on the indicator GHG emissions in the most recent reported year (i.e. 2021) with the 'business as usual' level in 2021 and target level in 2030, and taking into account information on mitigation actions,

Andorra is making progress towards achieving its NDC target by implementing mitigation actions.

- 30. The TERT notes that the mitigation actions that are expected to contribute the most to GHG emission reduction are those targeting buildings (related to rehabilitation, reducing dependence on fossil fuels, efficient management and building codes for newly constructed buildings), mobility (related to increasing the fleet of electric vehicles and modal shift) and electricity production (aimed at reducing emissions from domestic electricity generation), followed by improving the Party's forest sink capacity in the LULUCF sector, regulating use of HFCs through implementation of the Kigali Amendment to the Montreal Protocol in the IPPU sector, and implementing a circular economy to decrease emissions from the waste sector.
- 31. In accordance with the MPGs, Andorra did not report information on financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1.<sup>16</sup>
- 32. Regarding the implementation of Article 13 of the Paris Agreement and transparencyrelated activities, Andorra required support for using the IPCC inventory software for preparing the NIR.
- 33. In consultation with Andorra, the TERT identified reporting-related needs for capacity-building support that could facilitate the Party's preparation of subsequent BTRs. For Andorra, the main reporting-related needs for capacity-building support are outlined in paragraph 25 above.

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<sup>&</sup>lt;sup>16</sup> As per para. 118 of the MPGs.

### Annex

### Documents and information used during the review

#### A. Reference documents

BTR1 of Andorra. Available at <a href="https://unfccc.int/first-biennial-transparency-reports">https://unfccc.int/first-biennial-transparency-reports</a>.

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 <a href="http://www.ipcc-nggip.iges.or.jp/public/2006gl">http://www.ipcc-nggip.iges.or.jp/public/2006gl</a>.

"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. Available at https://unfccc.int/documents/193408.

### B. Additional information provided by the Party

Responses to questions during the review were received from Carles Miquel Garcia, Anna Boneta Herrero, Meritxell Cuyas Lamana and Albert Goma Roca (Government of Andorra, State Secretariat for Energy Transition, Transport and Mobility), including additional material.

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