



Ministry of the Environment

Paris Agreement Article 6 Rule Guide Book

2022.3.4 ver.

Office of Market Mechanisms
Climate Change Policy Division
Global Environmental Bureau
Ministry of the Environment Japan



Definition of International Transfer

Definition of ITMOs (internationally transferred mitigation outcomes)

[FCCC/PA/CMA/2021/L.18,p5 para1(a)-(g)]

Real, verified, and additional	Emission reductions and removals transferred internationally	Measured in metric tonnes of carbon dioxide equivalent (tCO ₂ eq) or in other metrics	Use towards an NDC	Mitigation outcomes from 2021 onwards	Mitigation outcomes authorized for use towards the following purposes <ul style="list-style-type: none"> • International mitigation purposes including CORSIA • Other purposes 	A6.4 ERs authorized for use towards the following purposes <ul style="list-style-type: none"> • NDC • CORSIA etc. • Other purposes
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Definition of first transfer

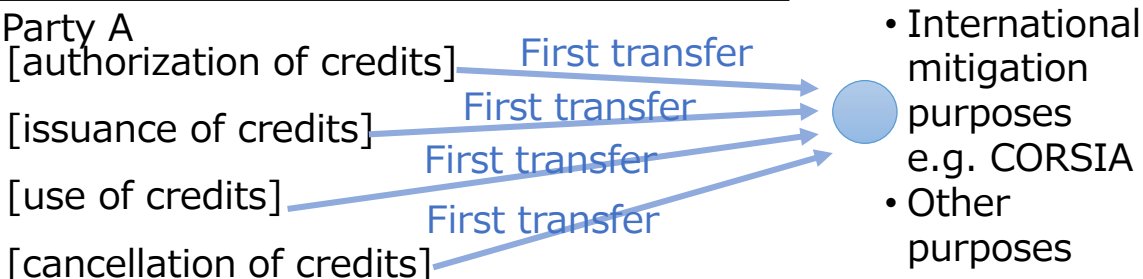
[FCCC/PA/CMA/2021/L.18,p5para2(a),(b)]

(a) For use towards achievement of NDC
The first international transfer of mitigation outcome authorized by a participating Party



(b) For use for other intl. mitigation purposes
The following action for mitigation outcome authorized by a participating Party

- (i) authorization
- (ii) issuance, or
- (iii) use or cancellation



Participation requirements

[FCCC/PA/CMA/2021/L.18,p5para4(a)-(f)]

Party to the Paris Agreement	Has prepared, communicated and is maintaining NDC in accordance with A4.2	Has arrangements in place for authorizing the use of ITMOs	Has arrangements in place for tracking ITMOs	Has provided national inventory report	Contributes to the implementation of its NDC, and long-term low-emission development strategy, and the long-term goals of the Paris Agreement
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Methods of Corresponding Adjustments (CA)

Principles

- Transparency, completeness, comparability and consistency
- Does not lead to a net increase in emissions within NDC implementation periods
- Be representative and consistent with the participating Party's NDC implementation and achievement

[FCCC/PA/CMA/2021/L.18, p6para7]

[FCCC/PA/CMA/2021/L.18, p6para7(a),(b),p.7para8(a),(b)]

NDC	Single-year NDC		Multi-year NDC
Methods	Providing an indicative multi-year emissions trajectory, trajectories or budget that is consistent with NDC, and counting total amount of ITMOs used for each year	Calculating the average annual amount of ITMOs used over the NDC implementation period and counting indicatively for each year, and applying CA in the NDC year	Counting total amount of ITMOs used for each year against emissions trajectory, trajectories or budget, and applying CA for cumulative value at the end
CA timing	Applying CA annually	Applying indicative CA annually	Applying CA annually
Image	<div><p>[Using Party] CA for amount of ITMOs used for each year</p><p>[First Transferring Party] CA for amount of ITMOs first transferred for each year</p></div>	<div><p>[Using Party] CA for average amount of ITMOs used over the period</p><p>[First Transferring Party] CA for average amount of ITMOs first transferred over the period</p></div>	<div><p>[Using Party] CA for amount of ITMOs used for each year</p><p>[First Transferring Party] CA for amount of ITMOs first transferred for each year</p></div>
<div><div><div>—Target</div><div>.....Indicative target</div></div><div><div>Actual emissions</div><div>Emissions after CA (Emissions balance)</div></div><div><div>CA</div><div>Indicative CA</div></div><div><div>ITMOs first transferred/used</div><div>Averaged ITMOs transferred/used</div></div></div>			



Metrics of International Transaction

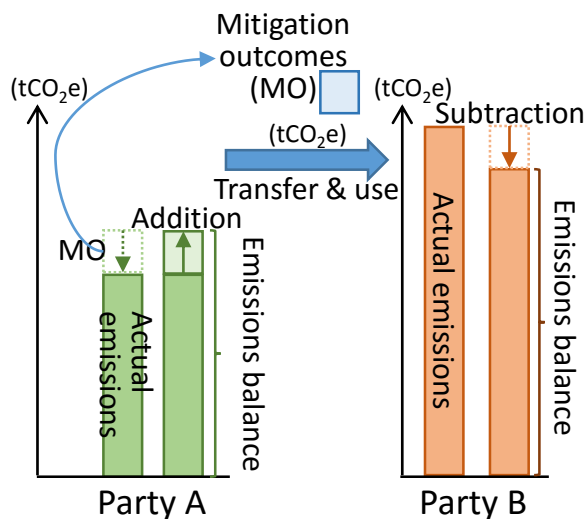
[FCCC/PA/CMA/2021/
L.18,p7para8(a),(b)]

[FCCC/PA/CMA/2021/
L.18,p7para9(a),(b)]

[FCCC/PA/CMA/2021/
L.18,p7para10(a),(b)]

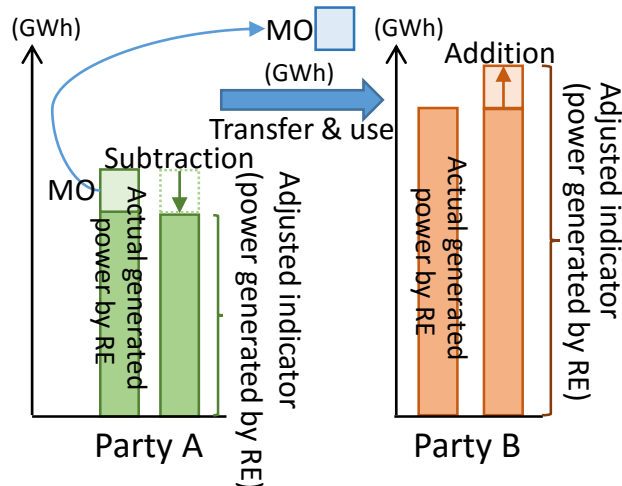
GHG metrics

- t-CO₂eq
(CO₂, CH₄, N₂O, etc.)
- Example of CA: Applying quantity of ITMOs first transferred or used, to emissions covered by NDC
- Example of NDC: Japan, Costa Rica



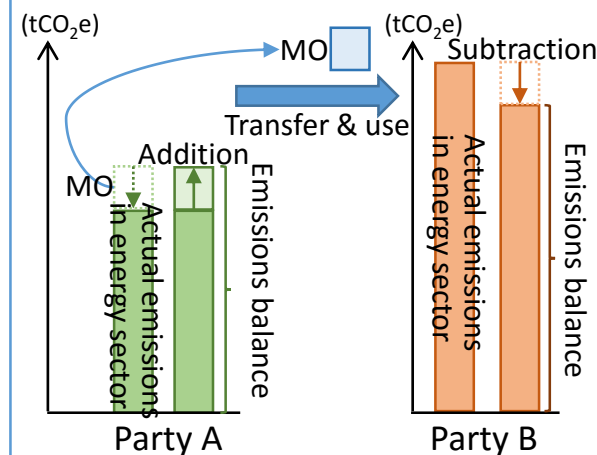
Non-GHG metrics

- GWh (generated power by renewable energy (RE))
- Example of CA: Applying quantity of first transferred or used ITMOs which is power generated by RE (measured in GWh), to power generated by RE



Policies and measures (only for initial NDC)

- Quantification of emissions affected by policy and measures (t-CO₂eq)
- Example of CA: Applying quantity of first transferred or used ITMOs which is emission reductions by diffusion low-carbon technology, to emissions in related energy sector





Article 6 Reporting

Initial report (from 2022)

[FCCC/PA/CMA/2021/L.18,p8para18(a)-(i)]

- Submitted no later than authorization of ITMOs or in conjunction with the next biennial transparency report

Participation requirements

- Fulfilment of participation responsibilities
- ITMOs metrics and method for CA
- Info. on NDC and quantification of policies and measures (including non-GHG metrics)
- Copy of ITMOs authorization by participating Party and description of cooperative approach

Ensuring environmental integrity

- Ensuring no net increase within NDC implementation period
- Governance and quality of mitigation outcomes
- Minimizing risk of non-permanence

Other methods

- Consideration of human rights, rights of indigenous peoples, etc.
- Consistent with SD objectives
- Applying safeguards and limits
- Contribution to adaptation
- OMGE etc.

Annual info. (from 2023)

[FCCC/PA/CMA/2021/L.18,p9para20(a),(b)]

- Submitted no later than 15 April every year (assuming to be submitted together with national inventory)

Quantitative info. on ITMOs

- Authorization of ITMOs (for NDC and other intl. mitigation purposes)
- First transfer, transfer, acquisition, holding, cancellation, and voluntary cancellation
- Use for OMGE and NDC

Background info.

- Cooperative approach
- Other intl. mitigation purposes authorized
- First transferring Party, using Party/entity
- Year of reduction
- Sector(s), activity type(s)
- Unique identifiers

Regular info. (from 2024)

[FCCC/PA/CMA/2021/L.18,p10para21-p11para23]

- Submitted no later than 31 December of the relevant year as annex to biennial transparency reports

Summary of cooperative approach

- Fulfilment of participation responsibilities
- Authorization of ITMOs (for NDC and other intl. mitigation purposes)
- Method for CA
- Method to avoid further transfer of used ITMOs etc.

Methods in cooperative approach

- Contribution to mitigation of GHGs and implementation of NDC
- Ensuring environmental integrity
- Measurement of mitigation outcomes (tCO₂e metric)
- Ensuring appropriateness in converting non-GHG metric into tCO₂e
- Measurement of mitigation co-benefits

Annual information

- Emissions covered by NDC
- Quantity of ITMOs first transferred
- Quantity of mitigation outcomes authorized for use for other intl. mitigation purposes and authorized entities
- Quantity of use towards achievement of NDC
- Total quantitative CA
- Level of non-GHG indicator
- Annual emissions balance or annual adjusted indicator
- Achievement of NDC on the end year, etc.



Review of and recording system for A6 reporting

Review of A6 reporting (from 2025)

[FCCC/PA/CMA/2021/L.18,p12para25-p13para28]

Desk or centralized review

- A6 expert review team reviews consistency of info. in initial report and regular info



Preparing report on review

- A6 expert review team prepares a report on its review results (if necessary, incl. recommendation of improvement for each Party)



Forwarding and publishing review report

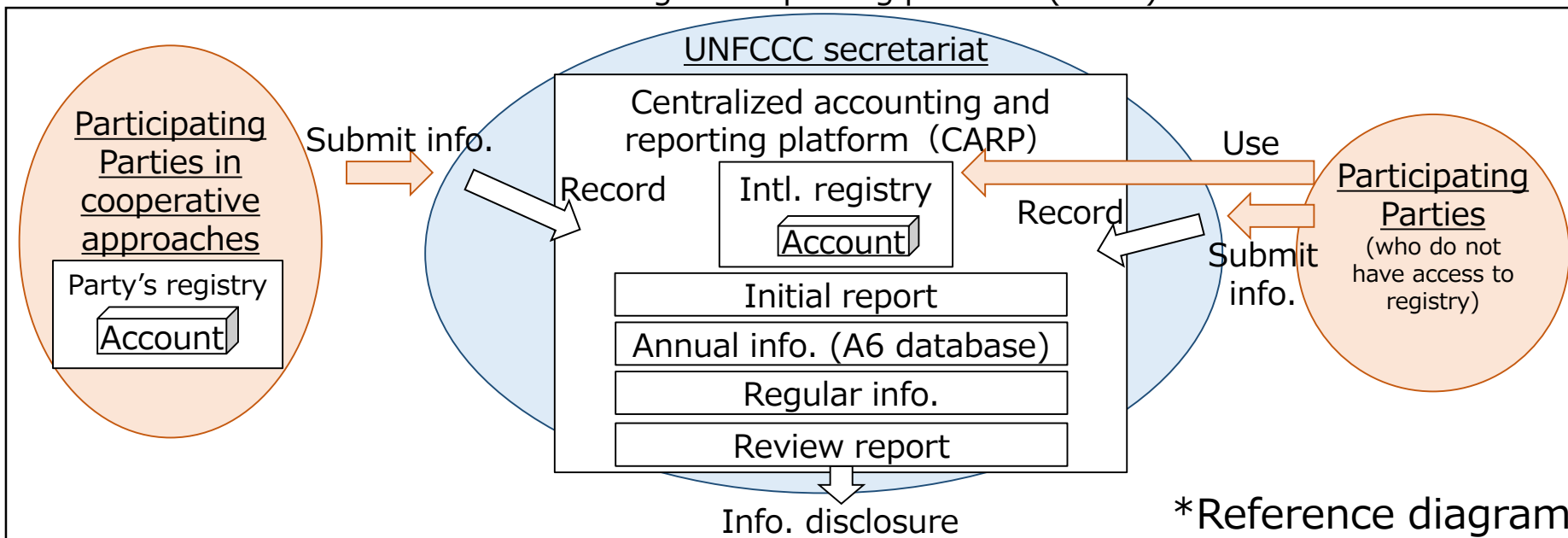
- A6 expert review team forwards the reports for consideration by the technical expert review for transparency framework
- The reports are made publicly available on centralized accounting and reporting platform

* Guidelines for review will be developed for adoption in November 2022 (COP27)

Recording system for A6 (from 2023)

[FCCC/PA/CMA/2021/L.18,p13para29-32, p14para35]

- Each party establishes A6.2 registry
- Party who do not have access to registry can use “international registry”
- Establishment of A6 database. Consistency of info. is checked and notified to Party, if applicable.
- Establishment of a centralized accounting and reporting platform (CARP)

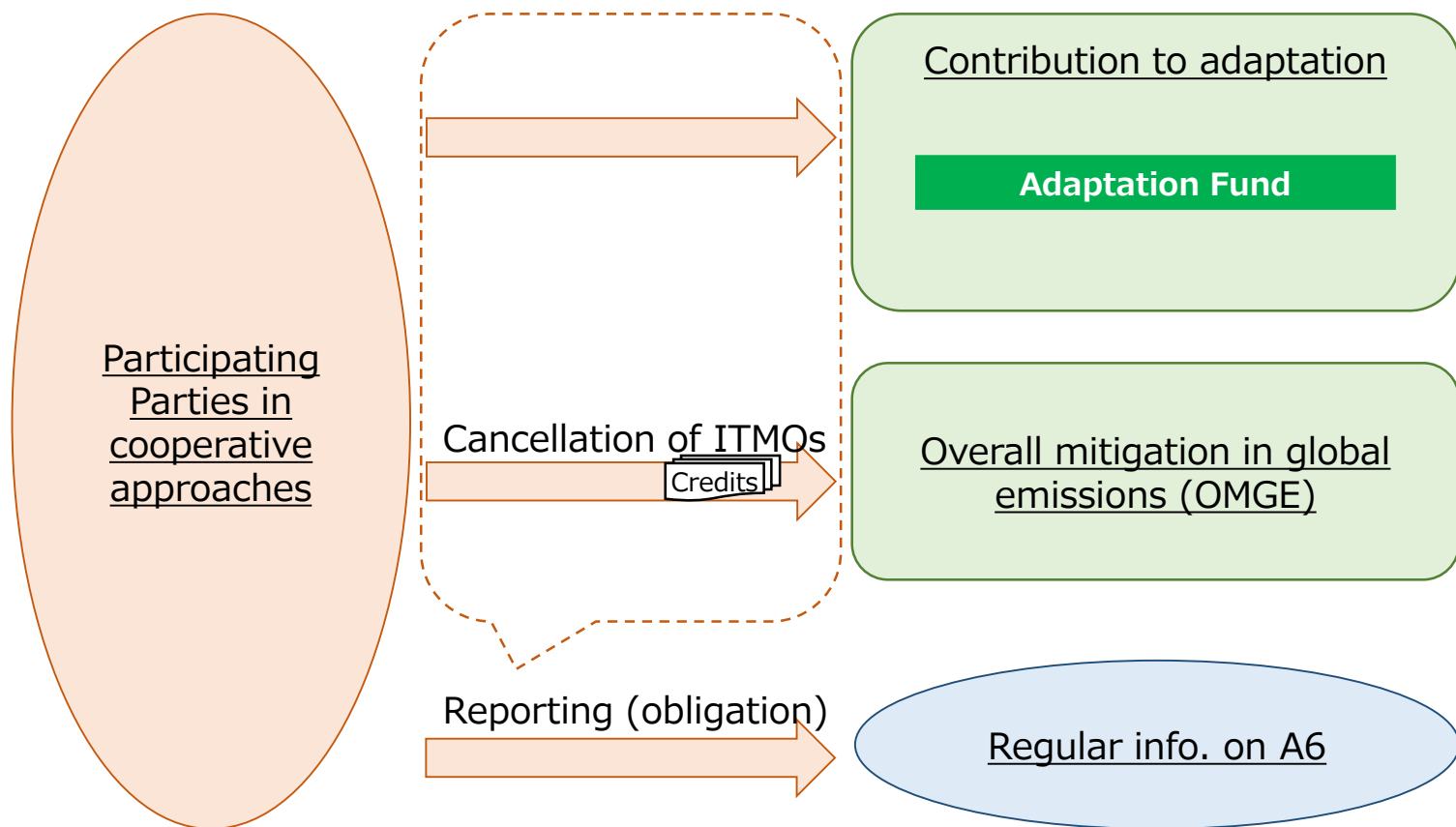


Recommendations on detailed system design will be made for adoption in November 2022 (COP27)



Ambition raising in mitigation and Adaptation through A6.2

- Contribution to adaptation (in particular through contributions to the Adaptation Fund) is strongly encouraged. Regular reporting of funding is required. (Financial support for adaptation under A6.4 is also taken into account.) [FCCC/PA/CMA/2021/L.18,p14para37,38]
- Cancellation of reductions that are not counted towards NDC or for other international mitigation purposes is strongly encouraged. Regular reporting on delivery of overall mitigation in global emissions (OMGE) is required. (Methods under A6.4 is also taken into account.) [FCCC/PA/CMA/2021/L.18,p14para39,40]





A6.2 Guidance: Work Plan

Submission (by 31 March 2022)

[FCCC/PA/CMA/2021/
L.18,p2para4,p3para8]

1. On options for **Tables** and outlines for **A6 reporting**
2. On options for infrastructure **related to recording and tracking under A6**

Work by UNFCCC secretariat

[FCCC/PA/CMA/2021/L.18,p2para5,
p3para9,12,13]

1. **Organizes a technical workshop** to develop tables and outlines for A6 reporting
2. Organizes a technical workshop to develop options for infrastructure of A6 recording and tracking system
3. Designs and implements a **capacity-building programme through regional collaboration centers (RCC)**
 - Institutional arrangements including A6 reporting, assistance for LDC and SIDS to participate in A6
4. Prepares and publishes a compilation of results on A6 expert review

Work by Subsidiary Body for Scientific and Technological Advice (SBSTA) (June 2022)

[FCCC/PA/CMA/2021/L.18,
p2para3,6,7,p3para10,p4.para15]

1. Considers and develops recommendations on the following items
 - Special circumstances of LDC and SIDS
 - **Further guidance in relation to methods for CA** (indicators related to a trajectory, trajectories or budgets and methods for averaging and methods for calculating cumulative emissions, and demonstration of the representativeness of averaging and difference from yearly transaction volume)
 - Consideration of whether ITMOs could include emission avoidance
 2. Develops tables and outlines for A6 **reporting** (annual and biennial reporting)
 3. Develops guidelines for A6 **review**
 - Consistency of info., desk or centralized reviews, modalities for confidential info., responses to inconsistent info., methods of reviews, composition of A6 technical review team, coordination with review on transparency etc.
 4. Makes recommendations relating to **infrastructure of recording and tracking** for A6
 - Guidance for registries, intl. registry, A6 database and centralized accounting and reporting platform
- SBSTA commences review of the guidance in 2028 and completes it in 2030
(Regarding participation responsibilities, CA, reporting, review, and safeguards and limits)

March 2022

June 2022

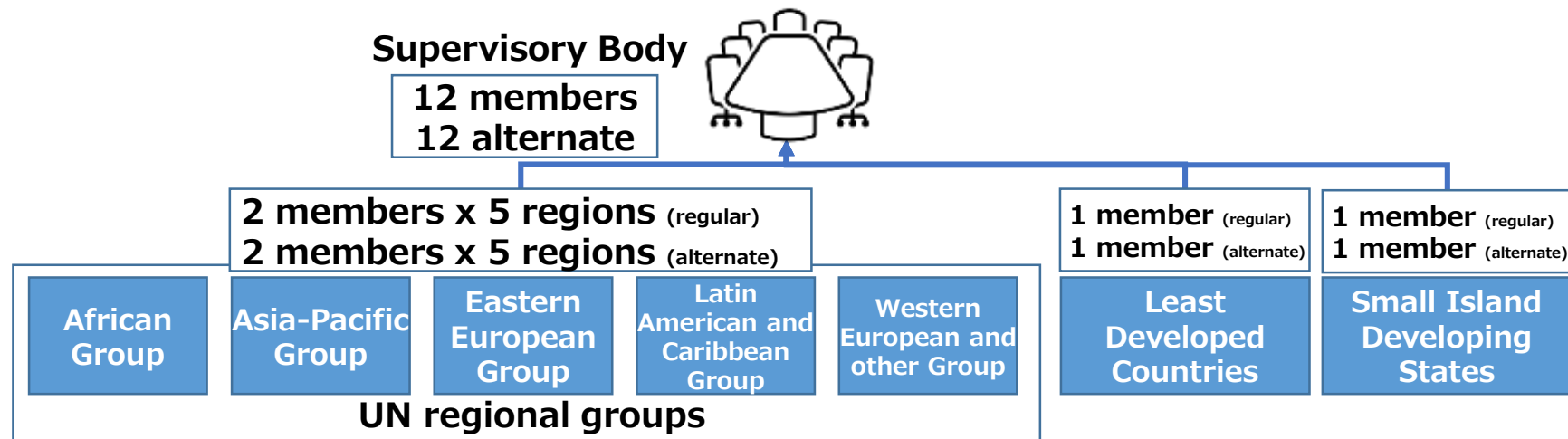
Nov. 2022

A6.4 Mechanism: Supervisory Body

Supervisory Body (SB)

- The SB shall comprise 24 members
(ensuring geographical and gender-balanced representation)
- The SB shall elect a Chair and a Vice-Chair each year

[FCCC/PA/CMA/2021/L.19,
p5para3-p6para5]



- The SB shall play the following role:
 - ✓ Development and/or approval of methodologies
 - ✓ Registration of A6.4 activities, renewal of crediting period, issuance of A6.4 ERs
 - ✓ Promotion and consideration of human rights, application of robust, social and environmental safeguards, development of tools and approaches for sustainable development
 - ✓ Developing and maintaining a public website
 - ✓ Other supports for the implementation of the mechanism
- The secretariat shall serve the SB and perform its functions

[FCCC/PA/CMA/2021/L.19,
p7para24]

[FCCC/PA/CMA/2021/
L.19,p8para25]



A6.4 Mechanism: Activity Design and Methodology

Participation responsibilities

[FCCC/PA/CMA/2021/L.19,
p8para26-p9para27]

- Host Parties shall ensure A6.4 activities would contribute to **the achievement of NDCs, its long-term low GHG emissions development strategy, and the long-term goals of the Paris Agreement**
- Host Parties may specify baseline approaches and crediting periods

Activity design

[FCCC/PA/CMA/2021/L.19,
p9para31]

- A6.4 activity:
 - Shall be designed to achieve additional mitigation and not lead to an increase in global emissions
 - May be a project, programme of activities, or other type of activity approved by the SB
 - Shall deliver real, measurable and long-term benefits; minimize the risk of non-permanence of emission reductions; minimize the risk of leakage and adjust for any remaining leakage; and minimize and avoid negative environmental and social impacts
 - Shall undergo local (and subnational) stakeholder consultation
- Crediting period for issuance of A6.4ERs shall be:
 - A maximum of **5 years (renewable a maximum of twice)** or a maximum of **10 years (non-renewable)** for emission reduction activities; and
 - A maximum of **15 years (renewable a maximum of twice)** for emission removal activities

Methodologies

(incl. baseline and additionality)

[FCCC/PA/CMA/2021/L.19,
p10para33,36-p11para38]

- Methodologies shall: **encourage ambition; be below BaU**; and align with the Host Party's NDC and its long-term low GHG emission development strategy and the long-term goals of the Agreement
- Each methodology shall apply: **BAT (Best Available Technology)**; **ambitious benchmark**; or existing actual or historical emissions adjusted downwards, as a baseline approach (Host Parties may determine a more ambitious level)
- Standardized baselines may be developed by the SB or host Parties
- Demonstration of additionality takes into account all relevant national policies and takes a conservative approach that avoids locking in levels of emissions, technologies or carbon-intensive practices



A6.4 Mechanism: Approval and Authorization

Approval and authorization

[FCCC/PA/CMA/2021/
L.19,p11para40-p12para45]

(1) Approval of activity

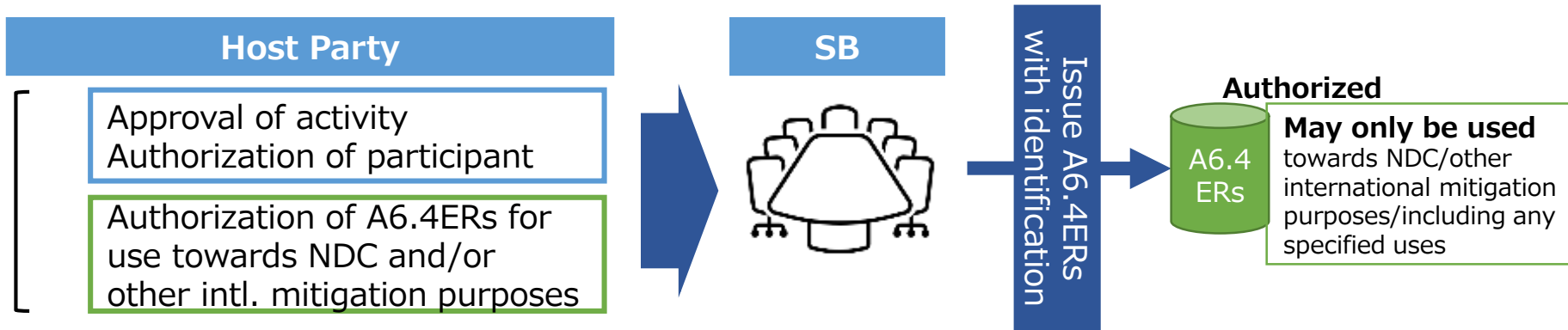
- Foster sustainable development
- Any potential renewal of crediting period
- Contribute to host Party's NDC

(2) Authorization of activity participant

- Authorize public or private entities to participate in the activity

(3) Authorization of use of A6.4ERs

- Authorize A6.4ERs for use towards achievement of NDCs and/or for other international mitigation purposes (e.g., CORSIA and voluntary markets)
- Host Party shall provide to the SB a statement related to the above-mentioned authorization and shall specify how it defines "first transfer" (e.g., at issuance, at cancellation, etc.) if authorizing A6.4ERs for other international mitigation purposes
- Host Party shall apply corresponding adjustments for such authorized A6.4ERs first transferred (including those levied for SoP and cancelled for OMGE)



Issuance

[FCCC/PA/CMA/2021/L.19,
p13para55]

- The mechanism registry shall distinguish A6.4ERs that are authorized for use towards the achievement of NDCs and/or for use for other international mitigation purposes

Mechanism registry

[FCCC/PA/CMA/2021/L.19,
p14para63]

- The mechanism registry shall contain account (for holding, retirement, cancellation, etc.)
- The mechanism registry shall be connected to A6.2 international registry



A6.4 Mechanism: SoP and OMGE

Share of proceeds: SoP

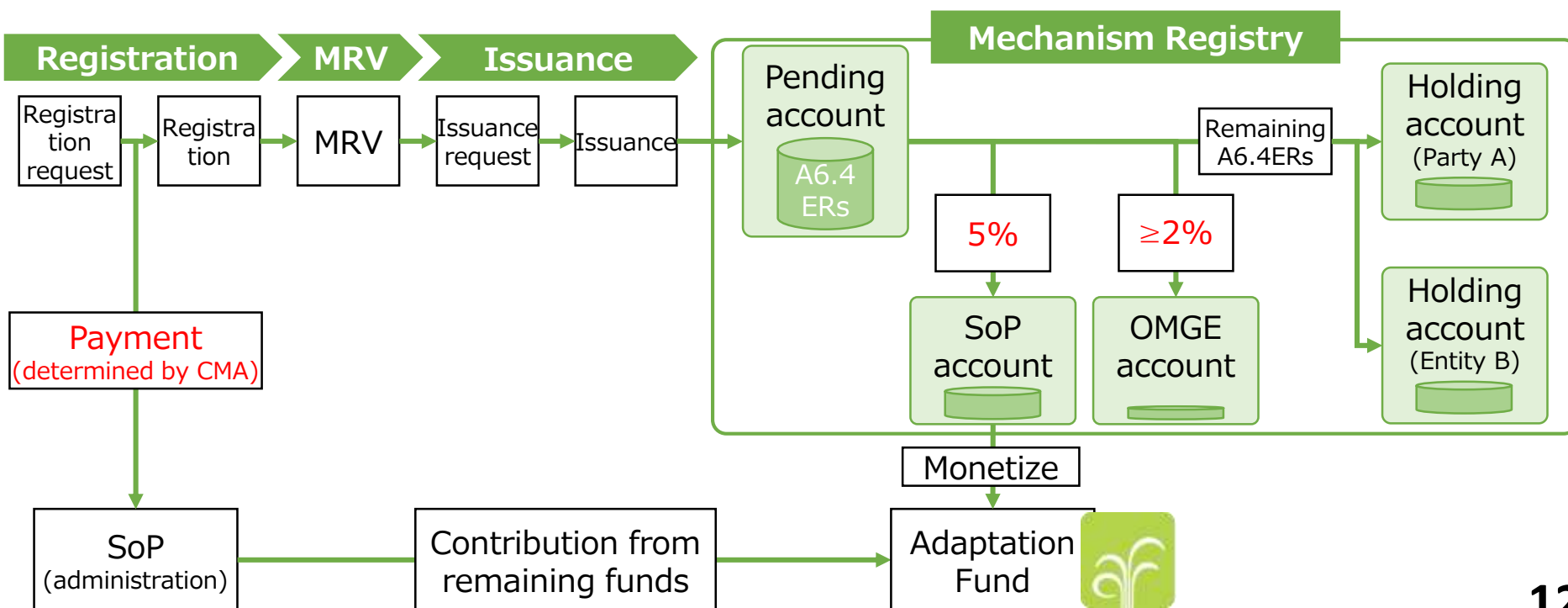
[FCCC/PA/CMA/2021/L.19,
p14para67,p11para43]

- A levy of **5%** of A6.4ERs at issuance
- A monetary contribution related to the scale of A6.4 activity or to the number of A6.4ERs issued, to be set by the SB
- **Corresponding adjustments** shall be applied by the host Party if it authorized the A6.4ERs for use towards achieving NDCs and/or other international mitigation purposes

Overall Mitigation in Global Emission; OMGE

[FCCC/PA/CMA/2021/L.19,
p14para69,p11para43]

- A **minimum of 2%** of the issued A6.4ERs to the cancellation account for OMGE
- The cancelled A6.4ERs shall not be further transferred or used for any purpose
- **Corresponding adjustments** shall be applied by the host Party if it authorized the A6.4ERs for use towards achieving NDCs and/or other international mitigation purposes





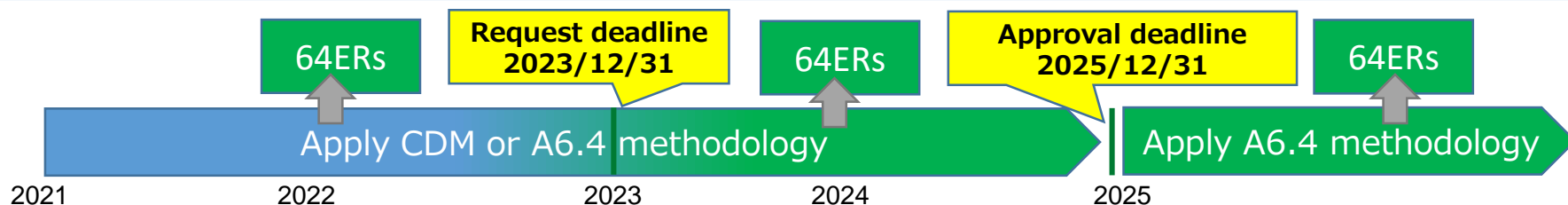
A6.4 Mechanism: CDM Activities and Pre-2021 CERs

Transition of CDM activities

[FCCC/PA/CMA/2021/L.19,
p15para73-p16para74]

CDM project activities and programmes of activities registered or listed as provisional **may transition to the A6.4 mechanism** subject to all of the following conditions:

- (1) The request for transition is made **to the secretariat and the CDM host Party** by no later than 31 December 2023;
- (2) The approval for such transition is provided **by the CDM host Party** by no later than 31 December 2025;
- (3) Comply with A6.4 RMPs (including application of corresponding adjustments);
- (4) The activity may continue to apply its current approved CDM methodology until the earlier of the end of its current crediting period or 31 December 2025
- (5) The Supervisory Body shall ensure that small-scale activities undergo an expedited transition process

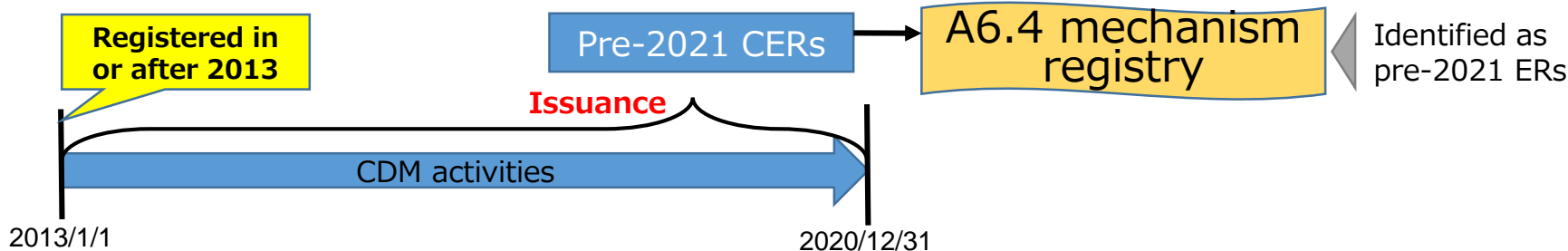


Use of CERs towards 1st/1st updated NDCs

[FCCC/PA/CMA/2021/
L.19,p16para75]

CERs may be used towards achievement of NDCs provided the following conditions are met:

- (1) Activity was registered on or after 1 January 2013;
- (2) CERs shall be transferred to and held in the mechanism registry and identified as pre-2021 ERs;
- (3) CERs may be used towards the 1st NDC only;
- (4) Corresponding adjustments by host Party and levy of SoP shall not be required
- (5) CERs not meeting these conditions may only be used for achievement of an NDC in accordance with a future decision of the CMA;
- (6) Temporary CERs and long-term CERs shall not be used towards NDCs.





A6.4 Mechanism: Work Programme

- Invites the nomination of members and alternate members for the SB

February 2022

Work programme of SB

[FCCC/PA/CMA/2021/L.19,
p2para5,6]

1. Develop provisions for methodologies, validation, registration, verification, certification, issuance, first transfer, voluntary cancellation, etc.
2. Review CDM methodologies and those used in other market-based mechanisms
3. Develop sustainable development tools (by the end of 2023)
4. Develop accreditation standards and procedures (by the end of 2023)
5. Accredite operational entities as DOEs
6. Ensure special circumstances of LDC/SIDS
7. Consider ways to encourage participation by small and micro businesses in LDC/SIDS
8. Consider opportunities to engage with the Local Communities and Indigenous Peoples Platform
9. Consider the gender action plan and the incorporation of relevant actions into the work of the SB
10. Elaborate RMPs (e.g., rules of procedures for SB, level of SoP-admin, rules for removal activities, etc.)

1st meeting
of SB

June 2022
SBSTA

Work programme of SBSTA

[FCCC/PA/CMA/2021/L.19,
p3para7]

Develop recommendation on:

1. Further responsibilities of the SB and host Parties
2. Processes for transition of CDM activities
3. Processes for transition of CERs
4. Reporting by host Parties on their A6.4 activities
5. Operation of mechanism registry
6. Processes for implementation of SoP-admin and SoP-adaptation
7. Processes for delivering OMGE
8. Consideration of whether activities could include emissions avoidance and conservation enhancement activities

2nd meeting
of SB

November 2022
COP27

Requests the secretariat to:

Design and implement a capacity-building programme to assist Parties wishing to voluntarily participate in the mechanism to, inter alia:

1. Establish the necessary institutional arrangements to implement the requirements;
2. Develop the technical capacity to design and set baselines for application in host Parties

[FCCC/PA/CMA/2021/
L.19,p4para14]

- Requests the SB to evaluate SoP (no later than in 2026 and every 5 years thereafter)
- Requests the SB to evaluate OMGE (no later than in 2026 and every 5 years thereafter)

[FCCC/PA/CMA/2021/
L.19,p3para8,9]

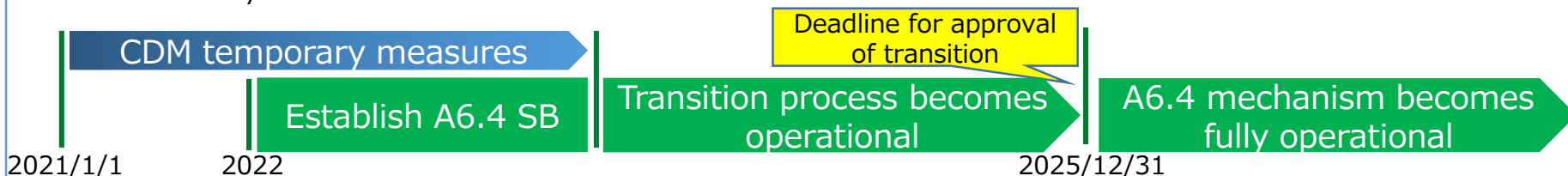


Guidance on Functioning the CDM beyond the KP-CP2

Functioning CDM post-2020

[FCCC/KP/CMP/2021/L.6,
p3para15,p2para7,p3para11,p2para8,p3para9]

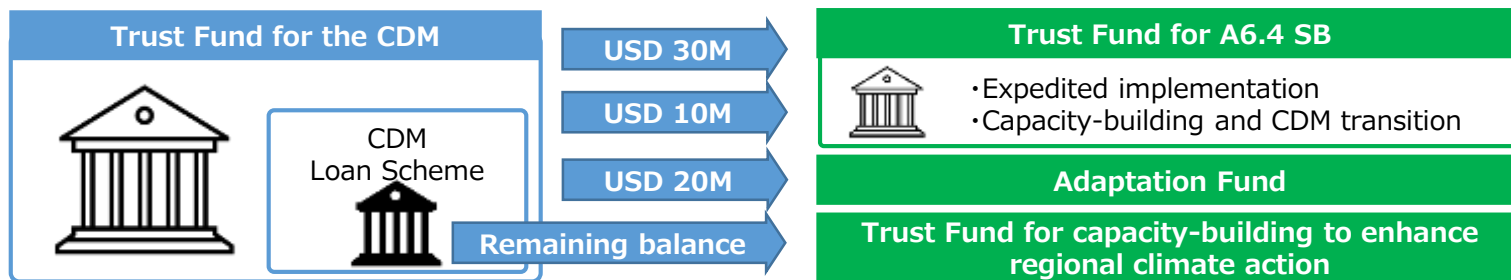
1. The CDM Executive Board (EB) continues receiving and processing requests and submissions under the temporary measures
2. Requests for registration, renewal of crediting period and issuance of CERs, relating to emission reductions occurring after 31 December 2020, may not be submitted under the CDM (may be made under the A6.4 mechanism)
3. The CDM EB cooperates with the A6.4 SB and make available hard and soft infrastructure under the CDM to facilitate the expedited implementation of A6.4 mechanism
4. CMP concludes its consideration of CDM-related matters (review of the MPs for the CDM, procedures for appeals against EB decisions, land use, LULUCF, reforestation of lands with forest in exhaustion)
5. SBI considers measures to move CERs from the CDM registry to A6.4 mechanism registry and develop recommendations for consideration by CMP17



Management of financial resources

[FCCC/KP/CMP/2021/L.6,
p3para16-p4para22]

- Transfer from the Trust Fund for the CDM to the Trust Fund for Supplementary Activities for the work of the SB
 - USD 30 million to facilitate the expedited implementation of the A6.4 mechanism
 - USD 10 million to provide capacity-building in developing countries to apply the Article 6.4 mechanism, and support for the transition of CDM activities to the Article 6.4 mechanism
- Transfer from the Trust Fund for the CDM
 - USD 20 million to the Adaptation Fund
- Allocate the remaining balance of the CDM Loan Scheme and any interest accruing on the Trust Fund for the CDM to the Trust Fund for Supplementary Activities for capacity-building to enhance regional climate action
- SBI reviews the status of the Trust Fund for the CDM to develop recommendations for consideration by CMP18





Article 6.8: Framework for non-market approaches

Principles

[FCCC/PA/CMA/2021/L.20,p4 para1(a)(i)]

- The framework facilitates the use and coordination of NMAs in the implementation of Parties' nationally determined contributions (NDCs)

Non-market approaches under the framework

[FCCC/PA/CMA/2021/L.20,p4 para2(a)]

- Each NMA facilitated under the framework aims to promote mitigation and adaptation ambition

Governance of the framework

[FCCC/PA/CMA/2021/L.20,p5 para4-6]

- The Glasgow Committee on NMAs is established** (The Committee will be convened by the SBSTA Chair and operate according to the procedures for contact groups and under Chair's guidance)
- The SBSTA will consider whether institutional arrangements for the framework that will supersede the Glasgow Committee are needed and make recommendations adoption by CMA9 in 2027

Modalities of the work programme

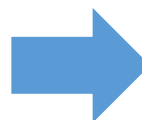
[FCCC/PA/CMA/2021/L.20,p5 para7(a)-(e)]

- Workshops, stakeholder engagement, submissions, technical papers, collaboration with bodies etc

Work programme activities

[FCCC/PA/CMA/2021/L.20,p6 para8(a)-(b)]

- Identifying NMAs
- UNFCCC web-based platform for exchanging information on NMAs



Future work

[FCCC/PA/CMA/2021/L.20,p2 para6,7,8,10]

- February 2022 → •Invites Parties' submission
- June 2022 → •Consideration of a synthesis report by the Committee
SBSTA •Organize an in-session workshop SBSTA along with SBSTA
- November 2022 → •Consideration of a workshop report by the Committee
COP27
- 2026 SBSTA → •Requests the SBSTA to review the work programme

Examples of activities for focus areas

Adaptation,
resilience,
sustainability



Reforestat
ion in
sensitive
areas

Mitigation,
sustainable
development



CH₄
reduction
from
manure

Development
of clean
energy source



Irrigation
via wind
power

(Reference) Decision on Transparency (para. 77(d))

Common tabular formats for reporting to track progress in NDCs

3. Structured summary: Methodologies and accounting approaches – consistency with A4.13 and 14, of the Paris Agreement and with decision 4/CMA. (excerpt of A6 related parts) [FCCC/PA/CMA/2021/L.21,p9-12]

- Formats of information submitted by Parties to track the progress in NDCs under the transparency framework of A13 of the Paris Agreement were adopted.
- Columns for entering qualitative information related to A6, such as how a cooperative approach ensures environmental integrity, is provided in the structured summary of the common tabular formats for reporting.

Reporting requirement

Description or reference to the relevant section of the BTR

For each NDC under Article 4:

Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and adopted by the CMA

Describe how double counting of net GHG emission reductions has been avoided, including in accordance with guidance developed related to Article 6 if relevant (para. 76(d) of the MPGs)

Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of its NDC

Provide information on any methodologies associated with any cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 (para. 75(f) of the MPGs)

Provide information on how each cooperative approach promotes sustainable development, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)

Provide information on how each cooperative approach ensures environmental integrity consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)

Provide information on how each cooperative approach ensures transparency, including in governance, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)

Provide information on how each cooperative approach applies robust accounting to ensure, inter alia, the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6 (para. 77(d)(iv) of the MPGs)

Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)

(Reference) Decision on Transparency (para 77(d))

Common tabular formats for reporting to track progress in NDCs

4. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement (excerpt of A6 related parts)

[FCCC/PA/CMA/2021/L.21,p13-15]

- Columns for entering quantitative information related to A6, such the amount of ITMOs transferred and used, is also provided in the structured summary of the common tabular formats for reporting.

Unit, as applicable	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate of the MPGs	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii-iii) of the MPGs)	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
		Year 1 Year 2 ... End year		

Items related
to Article 6

Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):

If applicable, an indicative multi-year emissions trajectory, trajectories or budget for its NDC implementation period (para. 7(a)(i), annex to decision -/CMA.3)

If applicable, multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC (para. 7(b), annex to decision -/CMA.3)

Each item of annual information in regular reporting (* Excludes the final situation etc. Details are omitted.)

If applicable, the cumulative amount of ITMOs, divided by the number of elapsed years in the NDC implementation period (para. 7(a)(ii), annex to decision -/CMA.3)

Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)

Assessment of the achievement of the Party's NDC under Article 4 of the Paris Agreement (para. 70 of the MPGs):

Restate the target of the Party's NDC:

Information for reference point(s), level(s), baseline(s), base year(s), or starting point(s):

Final information for the indicator for the target year/period, including the application of the necessary corresponding adjustments consistent with chapter III, annex, decision -/CMA.3 (Corresponding adjustments) and consistent with future decisions from the CMA (para. 23(l), annex to decision -/CMA.3):

Comparison:

Achievement of NDC: {yes/no, explanation}



Abbreviations and Acronyms

BAT	Best Available Technology
BAU	Business as usual
BTR	Biennial Transparency Report
CARP	Centralized Accounting and Reporting Platform
CDM	Clean Development Mechanism
CER	certified emission reduction
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CMP	Conference of the Parties serving as the meeting of the Parties
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
ETS	Emission Trading Scheme
GHG	Greenhouse Gas
ITMOs	Internationally Transferred Mitigation Outcomes
LDC	Least Developed Country

MPGs	Modalities, Procedures and Guidelines
NDC	Nationally Determined Contribution
NMA	Non-market Approaches
OMGE	Overall mitigation in global emissions
PoA	programme of activities
RCC	Regional Collaboration Center
REDD +	Reducing emissions from deforestation and forest degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries
SB	Supervisory Body
SBI	Subsidiary Body for Implementation
SBSTA	Subsidiary Body for Scientific and Technological Advice
SIDS	Small Island Developing States
SOP	share of proceeds
VCS	Verified Carbon Standard