

SUBMISSION BY ROMANIA AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

Bucharest, 1 April 2019

Subject: Views on the work referred to in paragraph 12 of decision 18/CMA.1 "Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement".

Summary of key points

- The common reporting tables, common tabular formats, report outlines and the training programme to be prepared under the transparency framework play a central role in facilitating the transparency, accuracy, completeness, consistency and comparability of the information reported by Parties. Reporting tables and outlines should be designed in a way to facilitate the aggregation of Parties' information to inform the Global Stocktake.
- The work of SBSTA is of technical nature: The MPGs clearly define for which information elements common reporting tables should be used and already define the elements to be included in these tables. The work of SBSTA should therefore be a translation of the agreed elements into a tabular structure.
- It is important to address the guiding principles of maintaining at least the frequency and quality compared to current reporting under the Convention and of providing flexibility to those developing countries that need it in light of their capacities. The report outlines and formats need to be practical for all Parties, to ensure efficient reporting and to avoid undue burden.
- For the development of common reporting tables and for the outline of the national inventory document, the existing tables and outlines currently used by developed countries in reporting under the UNFCCC contain many useful elements and hence provide a good starting point. Less ambitious tables would not be consistent with the objectives of the transparency framework under the Paris Agreement.
- For the development of common tabular formats for the tracking of progress of implementing and achieving the NDCs, the tables currently used for biennial reporting also provide useful input. However, additional tables need to be developed, such as a table for the structured summary. These tables need to accommodate all types of NDCs. How Article 6 rules complement paragraph 77 (d) of the Annex to decision 18/CMA.1, in the structured summary can only be detailed once Article 6 decisions are adopted by the CMA but the elements of paragraph 77(d) should be integrated in the structured summary from the outset.

- The biennial transparency report (BTR) outline for the information on climate change impacts and adaptation should address the various options of reporting such information under the Paris Agreement and should be designed in such a way that prevents increase in the reporting burden entailed by potential multiple report types.
- The common tabular formats and the report outline for information on support provided and mobilised, and support needed and received should make use of existing reporting practices as a starting point, but need to ensure comprehensive and transparent reporting in line with the requirements of decision 18/CMA.1.
- The outline of the technical expert review report and the training programme can build on existing experiences, but need to take into account the additional requirements of decision 18/CMA.1.

1. Introduction

The European Union (EU) and its Member States welcome the opportunity to submit their views on the work referred to in paragraph 12 of decision 18/CMA.1. Under this paragraph, SBSTA is requested to develop:

- Common reporting tables (CRT) for electronic reporting of GHG inventory information, taking into account existing common reporting formats
- Common tabular formats (CTF) for electronic reporting of information to track progress made in implementing and achieving NDCs (chapter III), and for information on support (chapters V and VI), taking into account existing common tabular formats
- Outlines for the
 - Biennial transparency report (BTR)
 - National inventory document (NID)
 - Technical expert review report (TERR)
- A training programme for experts participating in the technical expert review

The existing tables, such as the common tabular format (CTF) contained in decision 19/CP.18¹ and 9/CP.21², and existing report outlines for developed country Parties already contain many useful elements and are therefore seen as good starting points for discussion. Also new tables are needed to cover new reporting requirements, e.g. to track progress made in implementing and achieving NDCs.

Due to the large number of new and complex elements to be addressed, the views presented in this submission should be seen as proposals and material for discussions at SBSTA. The

¹ <https://unfccc.int/resource/docs/2012/cop18/eng/08a03.pdf#page=3>

² <https://unfccc.int/resource/docs/2015/cop21/eng/10a02.pdf>

EU has also started to work on the CRT, CTF and outlines for the BTR and technical review report template.

The EU considers that to build trust in the market, Parties using Article 6, should provide some up-front information before 2024 (i.e. ahead of their first biennial transparency report) and that this should be further detailed by the decisions to be adopted under Article 6 agenda items but the elements of paragraph 77(d) should be integrated in the structured summary from the outset.

2. Views on the work programme

The EU views on the work under SBSTA on the transparency framework, keeping in mind the large number of elements to be developed and that the work is to be completed by CMA 3 (November 2020), include:

- Substantial work on the tables and outlines needs to begin at SBSTA 50 (June 2019).
- The outcome of the work programme should lead to a balanced approach between the various topics. The allocation of discussion time may be different from topic to topic, depending on the extent of the technical details and new elements arising from decision 18/CMA.1. The EU expects that less time is needed for the discussions on the training programme and on the outline of the review report than for the BTR (including CTF) and the NIR (NID and CRT).
- Work should not be split into many agenda items and should allow for specific tables and respective outlines to be addressed together.
- Additional submissions will be useful and the contents should be discussed at each SBSTA taking into account the status of progress made. The submissions should focus on specific questions, in order to most effectively advance the technical work.
- Due to the large amount of technical work, dedicated expert workshops could be considered. The technical expert workshops should have a clear purpose and envisage a robust end result to ensure an efficient and effective work programme. The first expert workshop could take place in autumn 2019, subject to the availability of financial resources. SBSTA 50 should discuss the work programme and agree on the contents and timing of potential workshops in 2019 and 2020.
- The development of sections of tables and outlines containing information related to Article 6 can only be detailed after the adoption by the CMA of decisions related to Article 6 but the elements of paragraph 77(d) should be integrated in the structured summary from the outset.

3. EU views on the elements to be developed by SBSTA

3.1 National Inventory Document and Common Reporting Tables for inventory data

In accordance with paragraph 38 of the annex to decision 18/CMA.1³ the national inventory report⁴ consists of two parts, i.e. a national inventory document (NID) and the common reporting tables (CRT). The national inventory document and common reporting tables shall promote transparency, accuracy, completeness, consistency and comparability of the information reported by all Parties. The structure and contents of the current national inventory report outline and the common reporting format represent a good starting point for the development of the NID and CRT and facilitate improved reporting and transparency over time.

The current common reporting formats for GHG inventories are based on reporting using the 2006 IPCC Guidelines adopted for reporting under the Paris Agreement. Use of these tables as a starting point addresses both the MPGs' guiding principle of maintaining at least the frequency and quality compared to current reporting under the Convention, and the need to provide flexibility to those developing countries that need it in light of their capacities. These tables allow Parties to provide data at different level of aggregation, depending on data available, e.g. through the use of notation keys and through drop-down menus.

The IPCC is elaborating a refinement to the 2006 IPCC Guidelines. The EU believes that Parties should be able to use latest scientific methodologies in their inventory reporting. Therefore, the development of common reporting tables should take this IPCC refinement into account, if adopted as planned in May 2019, without prejudice to whether its use will be mandatory or not for reporting under the Paris Agreement.

The common reporting format tables for reporting information under the Kyoto Protocol LULUCF activities are no longer needed.

3.1.1 National inventory document

Decision 18/CMA.1 contains in various paragraphs requirements to report information in the national inventory document (NID). In addition, there are non-mandatory reporting requirements that also should be accommodated in the suggested outline of the NID.

The NID outline should facilitate the reporting of information and should therefore comprise all the elements that are mentioned to be reported in decision 18/CMA.1. In the view of the EU, the current suggested outline and general structure of the national inventory report (NIR) from decision 24/CP.19 (UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to the Convention) contains many useful elements and has proved useful in facilitating reporting and reviews and enhanced transparency over time. The EU therefore

³ Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (referred to as MPGs in this submission)

⁴ The national inventory report (NIR) in current reporting by developed countries corresponds to the national inventory document (NID) in the transparency decision 18/CMA adopted in Katowice

considers that this outline provides a good starting point as it includes nearly all mandatory elements in decision 18/CMA.1.

Some reporting elements are specifically mentioned in decision 18/CMA.1 that are not explicitly addressed in the existing NIR outline. These are reporting on the assessment of completeness and on specific land use related topics, such as natural disturbances and harvested wood products. Also reporting on where flexibility is applied, including related capacity constraints and self-determined estimated time frames for improvements linked to those capacity constraints, should be described in the NID. These should be taken into account in the NID outline.

The outline of the NIR from decision 24/CP.19 has been included as Annex 1 to this submission with the suggestions for changes highlighted.

3.1.2 Common reporting tables

The common reporting tables (CRT) should facilitate the review of the inventory, i.e. it needs to include some level of detail to be of value during the review process. The EU thinks that the structure and content of the current reporting tables⁵ (CRF) used in reporting of Annex I Parties greenhouse gas inventories are a good starting point as it includes all sources and sinks covered by the 2006 IPCC Guidelines as well as all gases included in decision 18/CMA.1.

Some flexibility exists in the current CRF in the form of drop-down menus to allow for a more or less detailed sectoral disaggregation. Additionally, there is also the option of using the notation key IE (included elsewhere) for emissions by sources and removals by sinks of greenhouse gases estimated but included elsewhere in the inventory instead of under the expected source/sink category. This allows for higher aggregation of data provided in tables when detailed data are not available. The notation key NE (not estimated) can also be used for insignificant sources, for which developing country Parties that need flexibility in light of their capacity can use a higher threshold than other Parties.

The existing reporting using the common reporting format is implemented through use of the CRF Reporter software. Improvements will be needed to take into account the large number of Parties which will be using the software, and also for making the software more user-friendly. Functionalities could be improved, e.g. by making it possible to produce the key category analysis results using a chosen threshold within the limits given in the MPGs. The secretariat will need time to implement changes and enhance the reporting software, this should be taken into account in the SBSTA work.

The use of the common reporting tables by those countries using the IPCC Inventory software could be facilitated by requesting the UNFCCC secretariat to initiate collaboration with the IPCC Task Force on Inventories (IPCC TFI) to make it possible to transfer data from the IPCC software to the common reporting tables in an automated way. The IPCC Inventory software

⁵ <https://unfccc.int/process/transparency-and-reporting/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/reporting-requirements/crf-tables-for-sbsta-39>

implements the simplest Tier 1 methods in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The latest version of the software includes the possibility to use the Tier 2 methods in the 2006 IPCC Guidelines for most categories under Energy, IPPU and Waste Sectors. The IPCC TFI is currently working on making the software compatible with the Tier 2 methods for AFOLU Sector.

3.2 Common tabular formats for tracking of progress

The EU recognizes that some of the information referred to in this chapter is already covered in the existing common tabular formats (CTF), see references below, and is of the view that their structure and content represent a good starting point.

We note that the tables of the current biennial reporting common tabular formats, which refer to Kyoto Protocol units, are not relevant for the Paris Agreement and should therefore not be incorporated in the common tabular formats for the BTR.

3.2.1 National circumstances and institutional arrangements (section III.A in the MPGs)

The EU does not see a need for a CTF under this section.

3.2.2 Description of the NDC and tracking progress made in implementing and achieving the NDC under Article 4 (sections III.B and III.C in the MPGs)

The EU sees the need for tables on at least the following aspects of the tracking of progress: (i) description of the NDC under Article 4; (ii) structured summary and (iii) methodologies and assumptions.

A separate table could also be developed for paragraph 78 on information related to adaptation actions and/or economic diversification plans resulting in mitigation co-benefits – noting that this table would be additional to other tables and not a substitute to them.

It could also be useful to develop a table comparing total national greenhouse gas emissions with those covered by the NDC in order to clarify any differences and ensure consistency with data that are common. Such a table would also facilitate updates in emissions/removals covered by the NDC when recalculations of previously reported inventory data are made (para 64(g) in the MPGs).

Additional tables may be required following the adoption of CMA decisions related to Article 6.

To facilitate discussions under SBSTA, we are of the view that in developing these tables, we can build to some extent on the structure and content of existing CTF tables contained in decision 19/CP.18, while accommodating all NDCs under Article 4. A Party would therefore complete only sections in the tables that are applicable to the NDC it has communicated. The use of custom footnotes can be helpful in order to accommodate all NDCs and to specify when the information is applicable, and documentation boxes can be used if Parties wish to provide complementary qualitative information.

The common tabular formats developed should also cover, where necessary, the information requirements arising from the Katowice mitigation decision, in addition to those from the MPGs. For example, the information requested on accounting in the accounting guidance adopted by the CMA, where applicable to Parties' NDCs, would need to be reported under this section, including for their first NDC, if they so choose.

(i) Description of the NDC under Article 4

This information should be reported in a common tabular format to describe the NDC in a way that enables tracking of progress, consistent with paragraph 64 of the MPGs. This information should be consistent with the ICTU communicated as part of the NDC, clarifying the NDC where necessary. Current CTF table 2 (a) can serve as a basis for this. Modifications are needed to make it applicable for all types of targets, and to take into account the Katowice decisions on transparency and mitigation.

In order to clarify the relationship between the NDC and the tracking of progress towards its implementation and achievement, the reference indicators and indicators selected to track progress, (consistent with paragraph 65 of the MPGs) should also be provided as part of the information on the description of the NDC under Article 4.

Separate tables should be developed to enable Parties to report on the scope and coverage, including sectors, categories, actions, activities, sources, sinks, pools and gases relevant to their NDC. The existing CTF table 2(b) in decision 19/CP.18⁶ includes such information for economy-wide targets and could serve as a basis for further elaboration.

(ii) Structured summary

The structured summary will be a key tool in the tracking of progress made in implementing and achieving NDCs, and should be designed to accommodate the diversity of NDCs submitted under Article 4. The common tabular format to be developed for the summary should be developed according to paragraph 77 of the MPGs to ensure it is fit for this purpose.

The EU outlined its initial views on the structured summary in its submission of 5 October 2018⁷. The EU considers the outline contained in that submission remains valid, and can be updated to take into account the final MPGs agreed in Katowice. The submission highlighted the importance of the MPGs including a table that Parties will use to present the key quantitative information necessary to track progress in implementing and achieving their NDCs.

The common tabular format for the structured summary should be simple and easy to use, and developed according to paragraph 77 of the MPGs. There are also other relevant paragraphs of the MPGs that should be drawn from to develop the structured summary table, including paragraphs 66–70 and paragraph 64. For example, the table could be used to enable a Party to provide an assessment of whether it has achieved the target(s) for its NDC under

⁶ <https://unfccc.int/resource/docs/2012/cop18/eng/08a03.pdf#page=3>

⁷ <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/201810082206---AT-10-05-EU%20Submission%20on%20Accounting.pdf>

Article 4 (according to paragraph 70), by comparing the value of the indicator in the final year of implementation to the target year (information required according to paragraphs 64(a) and 68).

For those NDCs that are expressed in terms of greenhouse gas emissions / removals, the reporting tables related to greenhouse gas inventories (described in the previous section) could also facilitate reporting on tracking progress, as a Party can use this information to complete their structured summary.

Regarding the elements contained in paragraph 77(d)

Paragraph 77(d) lists some essential information that Parties that voluntarily choose to use Article 6 will have to provide in their structured summary:

- annual level of anthropogenic emissions and removals covered by the NDC
- international transferred mitigation outcomes used towards the NDC
- mitigation outcomes authorised for purposes other than achievement of the NDCs
- emissions balance reflecting adjustments of annual emissions level by corresponding adjustments.

Corresponding adjustments should reflect both mitigation outcomes used towards NDC and those authorised for international mitigation purposes other than achievement of NDC. In order to provide all the detailed information, including the information required under paragraph 77(d)(iv)), dedicated supplementary tables could be needed, to provide further information on the numbers included in the structured summary.

The elaboration on how this information should be complemented once the decisions on Article 6 are adopted by the CMA (including because some additional specific information and/or clarification could be needed, that will be decided under Article 6).

(iii) Assumptions and methodological approaches

Common tabular formats should be developed for the definition and descriptions of the assumptions and methodologies underpinning the NDC and the structured summary, thereby complementing the tables described above.

The information to be supplied in tabular format would include information on tracking progress in accordance within paragraphs 71-76 of the MPGs in areas where a tabular format is applicable, as well as relevant provisions of the NDC Guidance decision such as paragraphs 1(c)-1(g), paragraph 2 (e) and paragraph 4 of Annex II on accounting in the mitigation decision from Katowice.

Provisions related to Article 6 (paras 75(f) and 76(d)) will have to be further elaborated following the adoption of decisions on Article 6 by the CMA.

3.2.3 Mitigation policies and measures, actions and plans (section III.D)

Contents in reporting requirements under this section in the MPGs are largely the same as in current biennial reports (decision 2/CP.17, Annex I); the main requirements are also part of the biennial update reporting guidelines (decision 2/CP.17, Annex III).

The existing CTF table 3 from the current biennial reporting guidelines for developed country Parties (in decision 19/CP.18) includes the information Parties shall provide in accordance with the MPGs. The EU believes that this table is a good basis for the tabular format to be developed. Minor modifications such as reordering of the columns in the table could be done to be consistent with the order in which the reporting requirements are listed in the MPGs.

The flexibility provision provided related to the estimation of expected and achieved GHG emission reductions for actions, policies and measures could be addressed in the table using notation keys and providing additional information in the documentation boxes.

3.2.4 Summary of GHG emissions and removals (section III.E)

Parties who submit the national inventory report as a stand-alone report shall provide a summary of the greenhouse gas emissions and removals in their BTR submission. The information shall be provided for the same years as in the most recent national greenhouse gas inventory.

In current biennial reporting by developed country Parties (CTF table 1, decision 19/CP.18) several tables are used which summarizing inventory information on GHG emissions and removals and which could serve as a basis for the development of the new table(s). The level of detail needed in the summary tables in the BTR would need to be discussed.

In addition to the summary information on the GHG emissions and removals, information on GHG emissions and removals covered by the NDC should be provided as part of the structured summary (see above section 3.2.2) and be consistent with information provided in the most recent GHG inventory.

3.2.5 Projections of GHG emissions and removals (section III.F)

Contents in reporting requirements under this section are largely the same as in current guidelines for biennial reports by developed country Parties (decision 2/CP.17, Annex I). Developing countries are currently not required to provide projections in their BURs (decision 2/CP.17, Annex III).

The EU believes that the CTF tables 5 and 6 of the current developed country Party biennial reporting could serve as a basis for the development of the tables. The EU considers that including information on those key parameters and assumptions which have been used in developing the projections (such as GDP growth rate/level, population growth rate/level, fuel import prices for oil, coal, gas and final energy consumption) will facilitate transparency. The relationship between key variables and assumptions to be included in the CTF table 5 and indicators relevant to tracking progress may need some consideration.

Flexibility provisions provided in relation to reporting of projections could be addressed in the tables using notation keys and providing additional information in the documentation boxes.

3.3 Common tabular formats for financial, technology development and transfer and capacity building support (chapters V and VI in the MPGs)

The development of common tabular formats for the electronic reporting of information referred to in chapters V and VI of the MPGs should take into account the existing common tabular and reporting formats, in particular for support from bilateral and regional channels as well as for multilateral channels. SBSTA should prioritise the development of new elements of the common tabular formats of the enhanced transparency framework under the Paris Agreement.

SBSTA should also strive towards more transparency by ensuring that the tabular system is practical and easy-to-use for all Parties, both for the insertion of data as for access to the data. It is necessary to draw from the lessons learned under the current CTF system.

3.3.1 Common tabular formats for financial, technology development and transfer and capacity building support provided and mobilised under Articles 9-11 of the Paris Agreement (chapter V in the MPGs)

In general, a lot of the information referred to in this chapter is already covered in the existing common tabular formats on support provided (see 19/CP.18 and 9/CP.21) and the current CTF's structure and contents represent a good starting point for SBSTA's work. The work of SBSTA is of technical nature: The MPGs clearly define for which information elements common reporting tables should be used and already define the elements to be included in these tables. The work of SBSTA should therefore be a translation of the agreed elements into a tabular structure. There is clearly a strong basis for the reporting on technology transfer and capacity-building support in the current transparency system.

Developed country Parties shall provide the information pursuant to Article 13, paragraph 9, of the Paris Agreement, in accordance with the MPGs, while other Parties providing support should provide such information and are encouraged to use the MPGs.

SBSTA's work should focus on the development of a reporting format for information on support mobilised through public interventions. SBSTA should also facilitate the enhancement of information on financial support provided as well as the use of these tables by other Parties providing support.

With regards to financial support, the modalities as decided at COP 24 have the potential to capture multilateral and mobilised support through public interventions in a more transparent manner.

The expertise and knowledge of organisations and institutions outside the UNFCCC should be used for the development of these tabular formats, to capture the progress made so far and to ensure the alignment with other data systems, as far as possible.

3.3.2 Common tabular formats for financial, technology development and transfer and capacity building support needed and received under Articles 9-11 of the Paris Agreement (chapter VI in the MPGs)

Developing country Parties should provide information on financial, technology transfer and capacity-building support needed and received under Articles 9, 10 and 11 in accordance with the MPGs.

The elements of the CTFs on support needed and on support received have been defined in paragraphs 133, 134, 136, 138, 140, 142 and 144 of the MPGs to facilitate the reporting of this information by developing country Parties and should now be converted from the text of the MPGs into a tabular structure. The reported data should serve a purpose that will lead to supporting their climate actions.

SBSTA should also clearly focus on the development of well-defined, easy-to-use tables for the reporting of information on support needed and received by developing country Parties for the implementation of Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building.

3.4 Outline of the biennial transparency report

The EU considers that the BTR outline may contain all the elements in the chapters and main section headings in the MPGs, with the addition of an executive summary, an introduction and a chapter summarising general and crosscutting issues: it may, then, include eight (8) chapters (Introduction; General and crosscutting issues; National greenhouse gas inventory; Information necessary to track progress made in implementing and achieving nationally determined contributions; Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement; Information on financial, technology development and transfer and capacity-building support provided and mobilized; Information on financial, technology development and transfer and capacity-building support needed and received; Other reporting matters).

High level information, such as information on areas of improvement or capacity building needs, should, to the extent possible, be provided in the chapter on general/crosscutting issues. Information on the use of flexibilities should be included in this chapter, and shall also be included in the specific chapters containing the provisions where they are applied, in accordance with paragraph 6 of the MPGs.

The BTR outline should ensure that the BTR contains sufficient information to service well the key purposes of reporting, including its relevance for the Global Stocktake.

The chapter on the national inventory report should follow the NID outline detailed in Annex 1 to this submission, whether submitted as a stand-alone report or as part of the BTR.

If the national inventory report is submitted as a stand-alone report, then this chapter is not to be included in the BTR and summary information consistent with the latest inventory report is to be submitted in the chapter on information necessary to track progress (for details see above section 3.2.4).

Chapter on information necessary to track progress: This chapter should be included in the BTR, to ensure that Parties have a place to include qualitative information in addition to the structured summary or information on tabular format.

Chapter on information related to climate change impacts and adaptation under Article 7 of the Paris Agreement: The BTR outline should enable the various options in reporting on impacts and adaptation planning/action under the Paris Agreement.

The outline for this chapter should be designed in such a way as to streamline elements to be reported, to prevent the reporting burden entailed by potential multiple types of reports. There are several decisions laying down the essential features that Parties may include in their BTRs on adaptation, namely: the modalities, procedures and guidelines under the enhanced transparency framework; the guidance for adaptation communication; and the COP decisions establishing the guidance for national communications, for Annex I and Non-Annex I Parties respectively.

To this end, it is important to uphold the consistency and convergence between existing headings in the decisions that guide Parties to communicate information on adaptation, while also aiming to streamline these guiding features. For instance, it should be possible for Parties to fulfil all reporting requirements on adaptation through one single BTR report where one can easily identify the elements covering other reporting obligations.

The outline of the BTR should also include a chapter for other reporting matters, where Parties could report any other information the Party considers relevant to the achievement of the objective of the Paris Agreement, and suitable for inclusion in its biennial report. The EU would see this, for example, needed for provision of information on actions and measures undertaken to make finance flows consistent with a pathway towards low-greenhouse gas emissions and climate resilient development.

3.5 Outline of the review report

3.5.1 Layout

In accordance with paragraph 187 of the MPGs, the technical expert review report shall contain the results of a technical expert review, in accordance with the scope identified in chapter VII.A of the MPGs.

The EU considers that the outline of the review report should provide a template for reviewers to enable them to efficiently and practically record the results of the Technical Expert Review report. The outline of the review report should contain sections which clearly correspond to the elements of review outlined in chapter VII.A of the MPGs. The review reports should be short and concise, use tabular formats where possible, and be easy to understand and synthesise. The reports should highlight the recommendations of the review team, and these should be presented as clearly as possible.

The review report outline should be reviewed and updated, as necessary, based on experiences from the reviews, by the secretariat in consultation with the lead reviewers.

3.5.2 Scope

The scope of the technical expert review is defined in chapter VII.A of the MPGs. The results of the technical expert review should assess a Party's consistency with the MPGs; taking into account the guiding principles outlined in chapter I.B of the MPGs and the individual provisions outlined in chapters II, III and V of the MPGs. In addition, the TER shall consider, for those Parties whose National Communications are subject to review, information related to the supplemental chapters referred to in paragraph 43 of Decision 1/CP 24 – Research and systematic observation, training and public awareness and adaptation. For those Parties the review shall be conducted in accordance with relevant guidance in decision 13/CP.20, as applicable.

The EU considers that in order for expert reviewers to assess consistency with the MPGs, and in order to make a "consideration" of the information provided, as applicable, it is important for the review outline to contain definitions of what these considerations mean, in order to ensure comparability and fairness across review teams. The EU considers the best way to define this "consideration" is through definitions of the TACCC (transparency, accuracy, completeness, consistency and comparability) principles as applied to the various sections of the MPGs.

Therefore, in order to build a review process that builds confidence amongst Parties on the information reported, the EU considers that the review must make an assessment of the information reported against the principles of transparency, accuracy, completeness, consistency and comparability, in line with Article 4, paragraph 13 of the Paris Agreement.

3.5.3 Areas of improvement and capacity building needs

A guiding principle of the MPGs as outlined in Section I.B of the MPGs and paragraph 92 of decision 1/CP.21 is "the importance of facilitating improved reporting and transparency over time". As mandated by Article 13, paragraph 12 of the Paris Agreement, the review shall identify areas of improvement for a Party, thus the review report should provide clarity on what improvements are required. Article 13, paragraph 11 of the Paris Agreement requires the review process to include assistance in identifying capacity building needs for those developing country Parties that need it in light of their capacities.

The EU considers that the review team should record in the review report what the key areas for improvements are through the provision of recommendations that can be clearly understood by the Party. The review team should provide a clear record of the discussions they have had with Parties on the areas of improvement that a Party has outlined in its BTR and, as applicable, the capacity build needs identified. The identification of capacity building needs is part of the current analysis of biennial update reports submitted by developing country Parties, Hence those reports can be used as a basis for developing the related section of the review report.

3.5.4 Link to Article 15 committee

In accordance with paragraph 22(b) of decision 20/CMA.1 on modalities and procedures for the effective operation of the committee to facilitate implementation and promote compliance referred to in Article 15, paragraph 2, of the Paris Agreement, the committee to facilitate implementation and promote compliance may, with the consent of the Party, “engage in a facilitative consideration of issues in cases of significant and persistent inconsistencies of the information submitted by a Party [...] with the MPGs”. In order to facilitate the committee in such cases, the review report should include information to allow for the identification of “significant and persistent inconsistencies”, for facilitative consideration by the committee. This could, inter alia, include information on time since an issue was first raised, and actions the Party has taken to resolve the issues. The process of including information in the review report to help the identification of “significant and persistent” issues should be further considered taking into account any guidance from the lead reviewer meetings.

3.5.5 Superseding

In accordance with paragraph 43 of decision 1/CP.24 (the superseding text), the technical review of national communications will take place in accordance with the technical expert review guidelines outlined in the MPGs. For those Parties whose National Communications are subject to review, that review will take place in accordance with relevant guidance in decision 13/CP.20, as applicable, on the supplemental chapters under referred to in paragraph 43 of decision 1/CP.24.

3.6 Training programme

The secretariat should be invited to develop the contents of the training courses for further consideration by SBSTA and adoption by the CMA, with a view to have a roster of experts ready to review the first BTRs once they have been submitted by December 2024.

The secretariat should take into account the following when developing the structure, contents and organisation of an effective training programme for technical experts participating in the BTR technical expert review:

- Elements of the existing training programmes (GHG inventory review, BR/NC review, technical analysis of BUR) and examinations may be used in an updated form.
- The new/additional topics to be covered by the training programme for the review under the transparency framework include consideration of the Party’s implementation and achievement of its NDC, and more detailed provisions on support provided.
- The scope of the review (paragraph 146) is different from the scope of the present review/analysis. In particular, it focuses on consistency with the MPGs, on consideration of implementation and achievement of NDCs and of support provided, and on the identification of areas of improvement and capacity-building needs. Therefore guidance should be provided on these elements, e.g. information on how the TACCC principles apply to the review of different sections of the MPGs in line with current BR/NC guidelines

- The future review system under the Paris Agreement will likely need more technical expert reviewers compared to the systems currently in place. For a well-functioning review system, it is important to take this into account in the organisation and timing of the training programme.
- The examination and validation period of the competence to act as a reviewer after a successfully completed exam.
- The role of the lead reviewers in developing and in implementing the training programme.
- The start dates of the individual training programmes must be well in advance of the first reviews (being conducted in 2025).
- Evaluation of the training programme.

Based on the experience with current training and review practice, we suggest addressing the following aspects in the training programme.

- The purpose of the reviews. The reviewers should be aware of the context of their work
- The different steps of the review process and the different roles of the participants in the review team
- The relevant governing documents
- Available tools, templates and the skills needed to understand and use them
- Examples of good reviews

Relating to the examination, we suggest that it should resemble a review. For instance, the relevant guidelines should be available to the participants during the examination.

Annexes

Outline of the national inventory document

Annex

An outline and general structure of the national inventory document

The suggested outline is based on the outline of the national inventory report from decision 24/CP.19.

EXECUTIVE SUMMARY

ES.1. Background information on greenhouse gas (GHG) inventories and climate change (e.g. as it pertains to the national context)

ES.2. Summary of national emission and removal-related trends

ES.3. Overview of source and sink category emission estimates and trends

ES.4. Other information (e.g. indirect GHGs)

Chapter 0: Introduction

Background information on GHG inventories and climate change (e.g. as it pertains to the national context, to provide information to the general public)

Chapter 1: Inventory arrangements and crosscutting information

1.1. A description of the national inventory arrangements

1.1.1. Institutional, legal and procedural arrangements

1.1.2. Overview of inventory planning, preparation and management, including information on flexibility provisions applied and related capacity constraints.

1.1.4. Changes in the national inventory arrangements since previous annual GHG inventory submission

1.1.3. Quality assurance, quality control and verification plan

Indicate:

- *Quality assurance/quality control (QA/QC) procedures applied*

- *QA/QC plan*

- *Verification activities*

- *Treatment of confidentiality issues*

1.2. Inventory preparation, and data collection, processing and storage

1.3. Brief general description of methodologies (including tiers used) and data sources used

1.4. Brief description of key categories

Provide a summary table with the key categories identified for the latest reporting year (by level and trend) on the basis of table 4.4 of volume 1 of the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (hereinafter referred to as the 2006 IPCC Guidelines) and provide more detailed information in annex 1. Indicate whether the key category analysis differs from the one included in the common reporting tables (CRT) and, if so, give a short description of the differences.

1.5. General uncertainty evaluation, including data on the overall uncertainty for the inventory totals

1.6. General assessment of completeness

1.6.1. Information on completeness (including information on non-reported categories or any methodological or data gaps in the inventory)

1.6.2. Description of insignificant categories, if applicable, in accordance with paragraph 38 of the annex to Decision -/CMA.1

1.6.3. Total aggregate emissions considered insignificant, if applicable.

Chapter 2: Trends in greenhouse gas emissions

2.1. Description and interpretation of emission trends for aggregated GHG emissions

2.2. Description and interpretation of emission trends by sector

Explain, inter alia, significant changes compared with the base year of the NDC and the previous year.

Chapter 3: Energy

3.1. Overview of sector (e.g. quantitative overview and description, including trends and methodological tiers by category)

3.2. Fuel combustion, including detailed information on:

3.2.1. Comparison of the sectoral approach with the reference approach

3.2.2. International bunker fuels

3.2.3. Feedstocks and non-energy use of fuels

3.2.4. Category

3.2.4.1. Category description (e.g. characteristics of sources)

3.2.4.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, information on carbon dioxide (CO₂) capture, any specific methodological issues (e.g. description of national methods and models))

3.2.4.3. Uncertainties and time-series consistency

3.2.4.4. Category-specific QA/QC and verification, if applicable

3.2.4.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

3.2.4.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including tracking of those identified in the review process

3.3. Fugitive emissions from solid fuels and oil and natural gas and other emissions from energy production

3.3.1. Category

3.3.1.1. Category description (e.g. characteristics of sources)

3.3.1.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

3.3.1.3. Uncertainties and time-series consistency

3.3.1.4. Category-specific QA/QC and verification, if applicable

3.3.1.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

3.3.1.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including tracking of those identified in the review process

3.4. CO₂ transport and storage

3.4.1. Category

3.4.1.1. Category description (e.g. characteristics of sources)

3.4.1.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

3.4.1.3. Uncertainties and time-series consistency

3.4.1.4. Category-specific QA/QC and verification, if applicable

3.4.1.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

3.4.1.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including tracking of those identified in the review process

Chapter 4: Industrial processes and product use

4.1. Overview of sector (e.g. quantitative overview and description, including trends and methodological tiers by category)

4.2. Category

4.2.1. Category description (e.g. characteristics of sources)

4.2.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, information on CO₂ capture, any specific methodological issues (e.g. description of national methods and models))

4.2.3. Uncertainties and time-series consistency

4.2.4. Category-specific QA/QC and verification, if applicable

4.2.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

4.2.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including tracking of those identified in the review process

Chapter 5: Agriculture

5.1. Overview of sector (e.g. quantitative overview and description, including trends and methodological tiers by category)

5.2. Category

5.2.1. Category description (e.g. characteristics of sources)

5.2.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission and removal estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

5.2.3. Uncertainties and time-series consistency

5.2.4. Category-specific QA/QC and verification, if applicable

5.2.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

5.2.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including tracking of those identified in the review process

Chapter 6: Land use, land-use change and forestry

6.1. Overview of sector (e.g. quantitative overview and description, including trends and methodological tiers by category, and coverage of pools)

6.2. Land-use definitions and the classification systems used and their correspondence to the land use, land-use change and forestry categories (e.g. land use and land-use change matrix)

6.3 Country-specific approaches

6.3.1 Information on approaches used for representing land areas and on land-use databases used for the inventory preparation

6.3.2 Information on approaches used for reporting HWP (*In the case of a Party using an approach to reporting emissions and removals from harvested wood products in accordance with IPCC guidance other than the production approach, that Party shall also provide supplementary information on emissions and removals from harvested wood products estimated using the production approach*)

6.3.3 Information on approaches used for Natural Disturbances, if applicable (*In the case of a Party addressing the emissions and subsequent removals from natural disturbance on managed lands in its national GHG inventory, that Party shall report information on the approach taken, and how it is consistent with IPCC guidance, as appropriate, and shall indicate if the estimates are indicated in national totals*)

6.4. Category

6.4.1. Description (e.g. characteristics of category)

6.4.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission and removal estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

6.4.3. Uncertainties and time-series consistency

6.4.4. Category-specific QA/QC and verification, if applicable

6.4.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

6.4.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including those in response to the review process

Chapter 7: Waste

7.1. Overview of sector (e.g. quantitative overview and description, including trends and methodological tiers by category)

7.2. Category

7.2.1. Category description (e.g. characteristics of sources)

7.2.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

7.2.3. Uncertainties and time-series consistency

7.2.4. Category-specific QA/QC and verification, if applicable

7.2.5. Category-specific recalculations, if applicable, including changes made in response to the review process

7.2.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including those in response to the review process

Chapter 8: Other (if applicable)

Chapter 9: Indirect CO₂ and nitrous oxide emissions¹²

9.1. Description of sources of indirect emissions in GHG inventory

9.2. Methodological issues (e.g. choice of methods/activity data/emission factors, assumptions, parameters and conventions underlying the emission estimates and the rationale for their selection, any specific methodological issues (e.g. description of national methods and models))

9.3. Uncertainties and time-series consistency

9.4. Category-specific QA/QC and verification, if applicable

9.5. Category-specific recalculations, if applicable, including changes made in response to the review process and impact on emission trend

9.6. Category-specific planned improvements, if applicable (e.g. methodologies, activity data, emission factors, etc.), including tracking of those identified in the review process

Chapter 10: Recalculations and improvements

10.1. Explanations and justifications for recalculations, including in response to the review process

10.2. Implications for emission levels

10.3. Implications for emission trends, including time-series consistency

10.4. Planned improvements, including in response to the review process and related to the flexibility provisions applied with self-determined time line for improvements

Annexes to the national inventory document

Annex 1: Key categories

- Description of methodology used for identifying key categories, if different from the Intergovernmental Panel on Climate Change (IPCC) tier 1 approach
- Information on the level of disaggregation
- Tables 4.2 and 4.3 of volume 1 of the 2006 IPCC Guidelines, including and excluding land use, land-use change and forestry

Annex 2: Assessment of uncertainty

- Description of methodology used for identifying uncertainties
- Table 3.3 of volume 1 of the 2006 IPCC Guidelines

Annex 3: Any additional information, as applicable, including inter alia detailed methodological descriptions for source or sink categories, the national emission balance

References

All references used in the national inventory report must be listed in the references list.