

Japan's submission 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".

June 2019

1 . Introduction

- Japan welcomes the opportunity of the submission from Parties in accordance with paragraph 13 of decision 18/CMA.1 and submits its views on the development of common reporting tables and formats, outlines of reports and a training program for technical experts under the transparency framework under Article 13 of the Paris Agreement.
- Japan also welcomes the adoption of the modalities, procedures and guidelines (MPGs) to operationalize the transparency framework under Article 13 of the Paris Agreement at the COP24 held in Katowice, Poland in December 2018. These MPGs are the key elements that underlie the effectiveness of the Paris Agreement, and the important outcome resulting from tremendous efforts of all Parties over the last three years. Japan appreciates the COP President, APA Co-Chairs, APA co-facilitators on the agenda 5, the negotiators of all Parties and the UNFCCC secretariat for their considerable contributions.
- On the other hand, there are three remaining issues with regard to the MPGs for the transparency framework which are of the following: a) the development of common reporting tables (CRT) and common tabular formats(CTF); b) the development of outline of the biennial transparency report (BTR), national inventory document (NID) and technical expert review report (TERR); and c) a training program for technical experts participating in the TER, as shown in paragraph 12 of decision 18/CMA.1. These are also essential elements for the operationalization of the transparency framework equivalent to the MPGs adopted at COP24, and Japan believes that this submission of views is the first key step toward resolving the remaining issues. Constructive and intensive discussions are needed toward the adoption of the three elements listed above scheduled at CMA 3 (November 2020), and Japan is ready to actively contribute to these discussions.

2 . Views on each issue

2 . 1 General

- a) CRT and CTF, b) outline of the BTR, NID, and TERR, and c) a training program for technical experts should be strictly developed based on the MPGs adopted at COP24 (Decision 18/CMA.1). The future negotiations should follow faithfully the decisions of the MPGs and reopening and reinterpretation of the decisions should be avoided.
- With regards to the above elements to be developed under the SBSTA, there are similar formats which have been used in the existing MRV arrangements under the Convention (see the table below). Parties and the secretariat have built up domestic and international MRV systems by using and referring to these formats, accumulated reporting and review experiences, and acquired knowledge and know-how for the transparency-related activities. These existing formats should be the starting point for the discussion to develop these three elements so that the negotiation can proceed as efficiently as possible without wasting accumulated resources and property gained from the existing MRV arrangements.
- The three elements to be developed are all essential to the operationalization of the transparency framework under the Paris Agreement and should be adopted at CMA3 (November 2020) as stipulated in decision 18/CMA.1. Among the three elements, "a) CRT and CTF" should be most prioritized and be

considered more intensively to ensure that it is adopted at CMA3 because enough time is needed for the development and trial use of reporting software after its adoption, taking into account the experiences and practices under the existing MRV arrangements.

| Issue | Individual elements | Existing similar formats |
|--|---|--|
| Common reporting tables (CRT) and Common tabular formats (CTF) | Common reporting tables (CRT) (National inventory report (MPGs chapter II)) | Common Reporting Format (CRF) (Decision 24/CP.19, Annex II) |
| | Common tabular formats (CTF) (Information necessary to track progress of NDCs (MPG Chapter III), Information on support provided and mobilized (MPG Chapter V), Information on support needed and received (MPGs Chapter VI)) | Common Tabular Format (CTF) (Decision 19/CP.18 Annex, decision 9/CP.21 Annex) (*However, it is noted that there are no formal reporting formats for support needed and received) |
| Outlines of reports | BTR | - |
| | NID | An outline and general structure of the national inventory report (Decision 24/CP.19, Appendix to Annex I) |
| | TERR | Review reports for annual GHG inventories, National communications (NCs) and Biennial reports (BRs) Summary reports for Biennial update reports (BURs) |
| Training program | - | Training Programmes for the Review of Information submitted by Annex I Parties < https://unfccc.int/process/transparency-and-reporting/reporting-and-review-under-the-convention/training-of-review-experts/training-programmes-for-the-review-of-information-submitted-by-annex-i-parties > Training for the technical analysis of Biennial Update Reports < https://unfccc.int/node/11774 > |

2.2 Common reporting tables and common tabular formats

2.2.1 Common reporting tables (CRT)

- With regard to the CRTs for the reporting of the information required in Chapter II of the MPGs (National inventory report (NIR) of anthropogenic emissions by sources and removals by sinks of greenhouse gases), the starting point of the discussion should be the existing Common Reporting Formats (CRF) (Decision 24/CP.19, Annex II) for Annex I Parties as stated in paragraph 12(a) of decision 18/CMA.1 which is "taking into account existing common reporting tables and common reporting formats". Parties should consider how the CRF can be modified to incorporate additional reporting requirements of the MPGs, taking into account the reporting experiences and viewpoints to facilitate the reporting of developing country Parties which have not used the CRF.
- Though flexibility is provided in the specific provisions of the MPGs for those developing country Parties that need it in the light of capacities pursuant to Article 13, paragraph 2 of the Paris Agreement, this flexibility does not affect the structure of the reporting tables. Parties should develop common reporting tables applicable to all Parties and consider how to report when the flexibility is applied (e.g. using notation keys, asterisk, etc.).
- The CRTs for the NIR should cover emission sources and removal sinks defined by the 2006 IPCC guidelines.

It is also important to note that Parties shall use any subsequent version or refinements of the IPCC guidelines if the CMA agrees to use them in the future as agreed in paragraph 20 of the MPGs. The 49th session of IPCC held in May 2019 adopted and accepted the 2019 refinements of 2006 IPCC Guidelines. Therefore, it is worth that the common reporting tables are designed in a flexible manner so that they can also accommodate future update of reporting using the 2019 refinements of 2006 IPCC guidelines.

2.2.2 Common tabular formats (CTF)

(1) Chapter III (Information necessary to track progress made in implementing and achieving NDCs under Article 4)

- With regards to the CTFs for the reporting the information required in Chapter III (Information necessary to track progress made in implementing and achieving NDCs), the starting point for the discussion should be the existing common tabular format (CTF) for developed country Parties (decision 19/CP.18, Annex) as stated in paragraph 12(a) of decision 18/CMA.1 which is "taking into account existing common reporting tables and common reporting formats", and the information elements to be included should be considered based on the reporting requirements of the MPGs, taking into account the reporting experiences and viewpoints to facilitate the reporting of developing country Parties which have not used the CTF.
- The CTFs should be developed in a way that they can accommodate all types of NDCs.
- The CTFs on the reporting of the information on Chapter III of the MPGs should include, at least, 1) description of NDC; 2) Accounting approach, definitions and methodologies, 3) structured summary; 4) mitigation policies and measures, actions and plans; 5) summary of greenhouse gas emissions and removals; and 6) projections. Additional tables may be needed for the information on adaptation actions and/or economic diversification plans resulting in mitigation co-benefits in accordance with paragraph 78 of the MPGs and the information on Article 6 based on the decisions to be adopted by the CMA.
- The table 3 of CTFs (decision 19/CP.18, Annex) could be the good starting point for the table related to 4) mitigation policies and measures, actions and plans because the information to be reported in accordance with paragraph 80-82 and 85 of the MPGs is similar to the information included in the table 3 of CTF. Also, the table 5 and 6 of CTF could be the good starting point for the table related to 5) projections.
- The discussion on the development of reporting tables for internationally transferred mitigation outcomes (ITMOs) should be proceeded based on the decision on paragraph 77 (d) and it should avoid waiting for decisions to be adopted by the CMA on Article 6. It is important that the reporting table of ITMOs be developed as part of important elements of common tabular formats (information necessary to track progress of NDCs) and those information provided in the table is closely linked to other tables such as national inventory report (MPGs Chapter II) and the annual level of anthropogenic emissions by sources and removals by sinks covered by the NDC.

(2) Chapter V (Information on support provided and mobilized)

- The starting point of discussion on the CTFs for the reporting of the information required in Chapter V (Information on support provided and mobilized) should be the existing reporting tables in the CTFs for developed countries Parties (decision 19/CP.18, Annex and decision 9/CP.21 Annex), and be modified based on the reporting requirements of the MPGs.
- Since the information on financial support mobilized is not covered by existing CTFs, considerations and discussions on the development of reporting tables for the information on financial support mobilized should be prioritized.

(3) Chapter VI (Information on support needed and received)

- CTFs for the reporting of the information required in Chapter VI (Information on support needed and received) should be considered preferentially, with adequate time for discussion, since there are no formal reporting tables for the existing MRV arrangements under the Convention. The reporting tables to be developed should be strictly in accordance with the reporting elements on support needed and received defined in the MPGs.

2.3 Outlines of reports

- The outline of BTR should be based on the structure (heading and subheading, if appropriate) and reporting elements in the MPGs.
- The outline of NID should be based on the reporting elements stipulated in Chapter II of the MPGs and the outlines of national GHG inventory reporting guidelines for Annex I Parties (decision 24/CP.19 Appendix to Annex I), considering the previous reporting experiences. The same structure and elements for reporting the information on Chapter II of the MPGs should be used regardless of whether the information is submitted as a stand-alone report or as a component of BTR.
- The outline of the TERR should be based on the existing review reports for annual GHG inventories, NCs, BRs and BURs. Also, it should be taken into account the inputs from the secretariat and lead reviewers in order to utilize plenty of previous review experiences as effectively as possible. It is preferable that the outline of the TERR can be improved by the secretariat and lead reviewers based on experiences and lessons learned through TER activities in the future.
- It would be desirable to develop three types of outlines of TERR based on the characteristics of review formats, a) in-country review and centralized review; b) desk review; and c) simplified review in order to clarify the focus of each review.

2.4 Training program

- The training programs for technical experts participating in the TER should be based on various training programs under the existing MRV arrangements.
- As stated in paragraph 176 of the MPGs, the technical expert review team should include experts for each significant GHG inventory sector, mitigation, support and cooperative approaches and ITMOs under Article 6, and LULUCF. Therefore, the training program should cover all elements above so that it can provide experts with enough knowledge and skills for the effective implementation of the TER.
- The SBSTA would not be an appropriate place to develop specific contents of the training program. The contents of the training program should be considered and developed by the secretariat which recognizes the experience of development and implementation of the existing training programs, taking into account input from the lead reviewers who have sufficient technical knowledge. In this regard, we believe that the SBSTA should request the secretariat to develop the draft of training program and consider it for the adoption later.
- It would be worth considering that the training program contains not only materials to train and select new reviewers but also materials to provide existing reviewers with the experiences and lessons learned from review activities including the information on the status of review activities provided by the secretariat and the conclusion and discussion of lead reviewer meetings with a view to improving the quality of reviewers and ensuring the consistency in the quality of each review.

3 . Views on the process of future negotiations

- At SBSTA 50 to be held in June 2019, an organization of work on the development of three elements described above should be discussed, and the work program including the schedule should be agreed.
- After SBSTA 50, inviting submission focusing on more specific points clarified at SBSTA 50 would be a possible next step to enhance further discussion at SBSTA 51.
- After SBSTA 51, Japan believes that it is worth considering utilizing opportunities such as additional submissions and technical workshops on the detail of specific elements for the adoption at CMA3.