

MALAYSIA'S SUBMISSION ON METHODOLOGICAL ISSUES UNDER THE PARIS AGREEMENT

a. Common Reporting Tables for National Inventory Reporting

- Based on para. 20, annex to decision 18/CMA.1, Parties shall use the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The reporting tables in this guidelines shall be used to report the GHG inventory.
- Malaysia is of the view that the Common Reporting Format (CRF) table is similar to the reporting tables of the guideline and serves as a useful basis or starting point for the formulation of the draft Common Reporting Tables (CRT) for the inventory reporting.
- In this regard, Malaysia welcomes the proposed draft sectoral background table presented by the Secretariat during SBSTA – Common Reporting Tables for National Inventory Reporting Meeting on 9 June 2021. The table is useful particularly to Parties who have already been using the 2006 IPCC Guidelines (para. 17 of the MPGs). Both the application of 2006 IPCC Guidelines software and worksheets provides the necessary information for the sectoral background which is essential for transparent reporting and in accordance with the MPGs. Malaysia also notes the sub-categories between the CRF tables and the IPCC reporting tables are not necessarily identical. Malaysia encourages the secretariat to streamline the inconsistencies and for IPCC to update the reporting tables in the 2006 IPCC Guidelines software.
- Malaysia welcomes the addition of the 'explanation' column in the Sectoral Background Table to operationalise flexibility provisions. In this regard, Malaysia supports the use of notation keys (including the introduction of new notation keys) and/or explanatory information (either in the documentation boxes or footnote in the CRT and/or the national inventory document).
- On the Information of Notation Keys table, Malaysia also welcomes the flexibility provisions to provide the necessary 'explanation' column. This column can be utilised to provide supplemental guidance on reporting in the CRTs and on the use of notation keys.
- In line with the IPCC's principles of good practice on transparency, comparability and completeness principles, all rows/columns in the reporting tables shall be retained. This will assist comparability, identify issues for future improvement as well as assist Parties' review process.

b. Common Tabular Formats for Tracking NDC Progress

- Malaysia is of the view that the UNFCCC biennial update reporting and biennial reporting guidelines can be used as a basis to develop the Common Tabular Format (CTF) of Chapter III of the MPGs. Malaysia welcomes the use of CTF (Decision 19/CP.18) as a basis for discussion as it promotes a structural form of reporting. It may also assist Parties in the tracking of NDC progress, specifically in line with para. 77 of the MPGs.
- Narratives may be used in the BTR to provide further clarity and to indicate the application of flexibility by developing country Parties that need it in the light of their capacities.