

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

Tallinn, 20/09/2017

Subject: Further guidance in relation to the mitigation section of Decision 1/CP.21 on:

- Features of nationally determined contributions, as specified in Paragraph 26;
- Information to facilitate clarity, transparency and understanding of nationally determined contributions, as specified in Paragraph 28;
- Accounting for Parties' nationally determined contributions, as specified in Paragraph 31

Summary of key points

- This submission provides the European Union (EU) proposals for further guidance on accounting for NDCs, provision of information to facilitate clarity, transparency & understanding (ICTU) and features of NDCs.
- As mandated by Decision 1/CP.21, this guidance should apply to the elaboration of Parties' second and subsequent NDCs in order to guide Parties' communication or updating of their NDCs by 2020. Developing further guidance on each of these sub-items by COP24, is therefore a crucial part of the Paris Agreement work programme.
- The guidance needs to be suitable and relevant for the whole range of NDCs (target types, national capacities and circumstances), to reinforce Parties' trust and confidence.
- We propose using the concept of *applicability* as the best way to elaborate common guidance for Parties' differentiated contributions. While some of the guidance will be common to all NDCs, parts of the guidance on accounting and ICTU will be applicable only to a subset of NDCs. Parties determine which parts of the guidance apply to them by preparing their NDCs in a nationally determined manner.
- Regarding **accounting** the guidance must ensure that the principles contained in Article 4(13) of the Agreement are implemented in tracking progress with implementing and achieving NDCs. In order to draw from existing approaches, the accounting guidance should identify which approaches established under the Convention and its related legal instruments can be used under the Paris Agreement. Some of these approaches will need clarification or modification. Accounting balances will also need to be used for NDCs where accounting requires elements that go beyond the information in GHG inventories.
- Regarding **clarity, transparency and understanding** (ICTU), the guidance must be tailored to the diversity of NDCs. For each individual NDC, the exact guidance that applies, and the information necessary to understand what a Party offers to do in its NDC, depends on the content of the NDC itself. We see the NDCs themselves as the appropriate vehicle to communicate ICTU. Timing for providing ICTU is therefore also the same as for the communication of NDCs.
- Regarding **features**, which we understand to be the common characteristics of NDCs, the guidance should refer to the existing guidance provided in Article 4 of the Agreement. It should also incorporate further guidance, where needed, and leave open the possibility for continued refinement of guidance as Parties gain experience in preparing successive NDCs. We consider quantifiability to be one of the features that should be recognised explicitly in the guidance since this would provide greater clarity to Parties.

I. Introduction

We welcome the opportunity to submit views on APA agenda item 3, including on the elements and issues outlined in the co-facilitators' informal note and on how they could be reflected in the guidance.

In our view, the purpose of this item is to elaborate guidance that will assist Parties in the preparation of their successive NDCs as well as reinforcing trust and confidence in the NDCs.

The guidance needs to be true to the provisions of the Paris Agreement concerning the preparation, communication and accounting of NDCs as a means of meeting the mitigation goal of Article 4(1). At the same time, the guidance needs to be suitable and relevant for the whole range of NDCs, which span a variety of contribution types and national capacities and circumstances.

II. General Approach

In the EU's view, each of the sub-items under APA3 should be considered individually, since each item has a separate mandate under Decision 1/CP.21. Nevertheless, it is also important to ensure internal consistency of the approach. Therefore, this section provides the EU's view on important aspects of the guidance and the APA3 process that are not specific to individual sub-items.

Timing of guidance

We would like to recall our submission made on 6 October 2016, which considered that decisions on further guidance based on the mandates summarized under this item should apply to the elaboration of Parties' second and subsequent NDCs, as mandated in Decision 1/CP.21. It is therefore important that decisions on guidance are adopted by the CMA 1 by COP24 in order to guide Parties' communication or updating of their NDCs by 2020 in line with Paragraph 23 and 24 of Decision 1/CP.21.

Addressing differentiation through the concept of applicability and the diversity of NDCs

In our view, the diversity of NDCs represents a key strength of the Paris Agreement. Through the concept of national determination, as well as through dynamic provisions such as Article 4(3) and 4(4), the Agreement safeguards this diversity and operationalises the principle of CBDR-RC. In determining their individual NDCs, Parties take into account their national circumstances, capabilities and different starting points.

Thus, it is essential that the guidance crafted under this item accommodates this diversity in order to assist all Parties in the processes of accounting and providing accompanying information. We propose operationalising this through the concept of applicability, as further explained in the CTU and accounting sections of this submission.

To us applicability means that, while some of the guidance will be common to all NDCs, some parts related to the processes of accounting or providing accompanying information will apply only to the relevant subset of NDCs. By preparing their NDCs in a nationally determined manner, Parties are determining which parts of the guidance apply to them. For example guidance on providing information related to forward-looking baselines will only apply to Parties whose NDCs use such a baseline. We therefore consider that a Party is to provide all of the information that is applicable to its NDC, in line with the elements it contains.

In this way, the concept of applicability enables the APA to elaborate common guidance for Parties' differentiated contributions, thereby ensuring that the fine balance from Article 4 of the Paris Agreement is maintained and reflected in the NDC guidance. Issues related to differentiation of mitigation contributions are settled in Article 4 itself, which Parties have agreed not to re-open (as mentioned in the co-facilitators' note). Therefore, while the guidance must accommodate the diversity of Parties' (already differentiated) contributions, additional differentiation of the guidance itself is not required.

Capacity and national circumstances

The EU is committed to assist and build capacities for developing country Parties that need it to prepare their NDC and provide information in a timely manner. We also consider that the guidance on information and accounting should take into account the special circumstances of SIDS and LDCs.

We consider that Parties will build capacity over time as they continue to develop experience in preparing, implementing NDCs. Through bilateral cooperation, we assisted 97 countries in the elaboration of their INDCs ahead of COP21. The EU and its Member States continue to support these efforts through a number of bilateral and multilateral initiatives. For example, a number of Member States as well as the European Commission also participate in and support the NDC Partnership which aims at supporting developing countries in developing and implementing their NDCs and Sustainable Development Goals. The Partnership facilitates country driven technical assistance and knowledge sharing, and promotes enhanced financial support for NDC implementation.

III. Accounting

Purpose of guidance on accounting

The purpose of accounting guidance is to ensure that the principles contained in Article 4(13) of the Paris Agreement are implemented in the process of reporting and tracking progress with implementing and achieving NDCs. This includes promoting transparency, accuracy, completeness, comparability and consistency; ensuring the avoidance of double-counting; and promoting environmental integrity. In this regard it goes beyond ensuring transparency.

Applicability of the guidance

In accordance with Paragraph 32 of Decision 1/CP.21 the application of the accounting guidance is mandatory for the second and subsequent NDCs. Parties may elect to apply the accounting guidance to their first NDCs.

Some provisions of the accounting guidance will be relevant to all NDCs, whereas others will be relevant only in certain circumstances based on the components determined as part of the NDCs. For example, guidance related to common inventory methodologies and common metrics, as requested to be prepared under Paragraph 31 of Decision 1/CP.21, would apply to all Parties. On the other hand, accounting guidance related to voluntary cooperation under Article 6, would only apply to Parties that pursue such voluntary cooperation.

How to draw from existing approaches established under the Convention and the Kyoto Protocol

As a first step, it is necessary to identify which existing accounting approaches under the Convention and its related legal instruments should serve as a basis for the accounting guidance under the Paris Agreement.

In some areas, we may be able to draw from existing approaches with simple references to existing decisions which would transfer the existing approach to the Paris Agreement. This may be a useful approach when Parties agree to continue to use certain definitions adopted for the purposes of accounting.

In other areas, the existing guidance may need some clarification or modifications in order to be applied under the Paris Agreement. One example is the guidance related to the accounting of natural disturbances under the Kyoto Protocol. It would be useful to clarify how this guidance could be applied based on Convention inventory categories instead of Kyoto Protocol LULUCF activities.

Some other existing approaches do not apply under the Agreement, e.g. the establishment of assigned amounts for each Party for the purposes of accounting.

Previous experiences showed that the use of an accounting balance will also be required to track progress with quantified NDCs. An accounting balance is a structured summary of all relevant quantified components that were determined as being part of the NDC, combining the information from GHG inventories, accounting of LULUCF activities, and information from voluntary cooperation under Article 6 in a transparent manner. It will be necessary to define the elements of an accounting balance, based on the provisions under the Paris Agreement and accounting elements of the NDCs.

Annex I to the EU's previous submission (March 2017) included non-exhaustive examples of existing accounting approaches under the Convention and its legal instruments which should be considered under this sub-heading.

Relationships to other agenda items

- **Relationship to Article 13:** Whereas Article 13 determines the information that should be reported under the Paris Agreement, the accounting guidance developed under APA3 will establish modalities for applying the principles of Article 4(13) to the tracking of progress (under Article 13(7)(b)).
- **Relationship to Article 6:** The EU assumes that accounting guidance related to Article 6 will be discussed under its respective SBSTA agenda items. Under APA3 Parties must ensure coherence and relevant cross-references with the texts being prepared under Article 6. For example, the use of voluntary cooperation under Article 6 must be transparently reflected for the tracking of progress with NDCs.
- **Relationship to Article 14:** The accounting guidance is an essential element to be able to aggregate progress across Parties under the Paris Agreement.

Headings and elements

Like many other Parties, we see Paragraph 31 of Decision 1/CP.21 as a good starting point for establishing elements and headings for guidance on accounting. Based on our previous submission and on the discussion we had in Bonn, a list of elements to this submission is presented in Annex I addressing accounting guidance. The EU did not subdivide into general and specific accounting guidance because the Paragraph 31 of Decision 1/CP.21 does not implement such categories. The list may not be complete but is meant to provide an overview and facilitate more structured and in-depth discussions at APA 1-4.

IV. Information to facilitate clarity, transparency and understanding (ICTU)

Purpose of guidance on information

The primary purpose is to guide Parties in providing the information necessary for clarity, transparency and understanding that accompanies their NDCs. A better understanding of the NDCs will ultimately reinforce trust and confidence among Parties. In order to be fit for purpose, this guidance needs to accommodate the diversity of NDCs.

A secondary purpose of the guidance is to provide sufficient comparable information in the NDC submissions that allows the assessment of collective progress in the context of the global stocktake.

The purpose of this guidance is not to impose additional mitigation effort on Parties, given the nationally determined nature of the NDCs, nor to impose the adoption of a common type of contribution such as an absolute economy-wide reduction target.

Procedural guidance on information

Based on Article 4(8) of the Agreement and the current practice, we see NDCs themselves as the appropriate vehicle to communicate ICTU. We are of the view that the timing of communication of ICTU is the same as for the communication of NDCs, as Article 4(8) of Decision 1/CP.21 states that “in communicating their NDCs, all parties shall provide the information necessary for clarity, transparency and understanding”.

Applicability of the guidance

The guidance on ICTU must be tailored to the diversity of NDCs. The information necessary to understand what a Party offers to do in its NDC depends on the content of the NDC itself. Some information requirements will be applicable to all types of target(s) (for example providing information on the intended period of implementation). Others will depend on the type of target(s) the Party has chosen (for example information concerning forward-looking baselines - i.e. guidance on business as usual targets is only relevant to Parties who have chosen that type). In the same way, if a Party states in its NDC that it intends to use voluntary cooperation under Article 6, then some specific information requirements may logically apply.

This concept of *applicability* is respectful of the nationally determined nature of NDCs, and helps Parties know what information they have to provide to ensure clarity, transparency and understanding, depending on what they decided to include in their NDC. It does not impose any common format or targets on the NDCs. The “shall” provision of Article 4(8) implies that Parties consider what to include in their NDCs in the light of the information that is available to them within their own capacities and national circumstances.

Article 4(4) states that developed country Parties should continue taking the lead by undertaking economy-wide absolute emissions reduction targets. Developing countries can choose different types of targets in light of their national circumstances, while being encouraged to move over time towards economy-wide reduction targets. The ICTU guidance that applies to a Party's NDC will therefore already accommodate a Party's national circumstances, as reflected in the type(s) of target chosen in the NDC. However, for the same type of target the same minimum information will be necessary to understand the contribution.

Relationship to Article 13 of the Paris Agreement

Information related to Article 4(8) is to ensure that the contribution is clear, transparent and understandable at the moment when the NDC is communicated. Separately, the transparency framework must ensure that the necessary information is provided to track progress with the implementation and achievement of the NDC during and after the implementation period. Clear and

detailed ICTU from Article 4(8) will enable more efficient reporting in Article 13(7)(b) during the implementation phase.

Headings and elements

Like many other Parties, we see the Paragraph 27 of Decision 1/CP.21 as a good starting point for establishing headings that can then be populated with sub-headings and elements. In our last submission we listed possible information elements. Based on the discussion held in APA 1-3, a refined list is presented in Annex II of this submission. The list may not be complete but is meant to provide an overview and facilitate more structured and in-depth discussions at APA 1-4.

V. Features

We understand features to be the common characteristics of NDCs, of which several are listed in Article 4 of the Paris Agreement. Since contributions are nationally determined, Parties determine how features are reflected in their NDCs.

For example, while pursuit of domestic mitigation measures and progression of ambition are common features of NDCs (as per Article 4(2) and 4(3)), all NDCs are differentiated in terms of the extent and type of their mitigation contributions and the measures chosen to achieve them (including co-benefits of adaptation actions and/or economic diversification plans, and use of cooperative approaches under Article 6).

Developing further guidance on features

Further guidance on features should support the purpose of assisting Parties in the preparation of their successive NDCs as well as reinforcing trust and confidence.

We consider that the guidance developed by the APA for consideration by CMA 1 should therefore:

- refer to the existing guidance provided in Article 4 of the Agreement;
- incorporate further guidance on specific new or existing features, where needed;
- leave open the possibility for continued refinement of guidance as Parties gain experience in preparing successive NDCs;
- apply to all NDCs since it concerns the general characteristics that NDCs share.

The co-facilitators' note provided some useful clarifications on the nature of features guidance. In particular it noted that further guidance should not lead to a re-negotiation of the Paris Agreement and that national determination is a key feature of NDCs. The co-facilitators' note also divided possible elements of features guidance into three categories: *identify and list existing features*; *further elaboration of existing features*; and *additional/new features*.

Identify and list existing features

The guidance should refer to the fact that existing features of NDCs are contained in Article 4 of the Agreement. These features have been agreed by Parties and will continue to guide Parties in the preparation of their NDCs.

No list of features should replace, or appear to compete with, those agreed in Article 4. However, the exercise of *identifying and/or listing* could be useful to help Parties determine which new or existing features require further elaboration.

Further elaboration of existing features; and additional/new features

The guidance should provide further elaboration on specific new or existing features where needed. In addition, the guidance should leave open the possibility for such further elaboration beyond CMA 1, as Parties gain experience in preparing and implementing their successive NDCs.

We consider quantifiability to be one of the specific features where further guidance should be elaborated for consideration by CMA 1. We regard quantifiability to be a general feature of NDCs since it is already an underlying requirement for operationalising several agreed provisions of Article 4, such as ensuring progression of ambition under Article 4(3) and accounting for emissions and removals under Article 4(13). Providing quantifiable information also enhances the clarity, transparency and understanding of NDCs in relation to Article 4(8). It would therefore provide greater clarity to Parties if the features guidance were to recognise quantifiability as an explicit feature of NDCs.

VI. Closing remarks

We are keen to build on the co-facilitators' note and constructive discussions that took place in the May session (APA 1-3). With this in mind, this submission has outlined our proposed approach for moving forward in the development of guidance on accounting, ICTU and features (including proposed structure and elements for the latter two).

We look forward to hearing other Parties' views through submissions and the co-facilitators' non-paper. We also look forward to exchanging views at the roundtable on 6 November, and to continuing to develop the structure and elements of guidance during the next APA session.

Annex I – Proposed structure of elements of the accounting guidance

A) Objectives and principles (Article 4(13))

- Accounting guidance aims to promote environmental integrity, ensure transparency, accuracy, completeness, comparability and consistency and ensure the avoidance of double counting in the process of tracking progress with implementing and achieving NDCs at individual and collective level.

B) Application of accounting guidance (Paragraph 32 of Decision 1/CP.21)

- Mandatory application to the second and subsequent NDCs, Parties may elect to apply accounting guidance to their first NDCs.

C) Methodologies and common metrics to account for anthropogenic emissions and removals (Paragraph 31(a) of Decision 1/CP.21)

- Adopt 2006 IPCC guidelines for GHG inventories as basis for GHG inventories under Article 13(7)(b);
- Adopt common metrics to calculate CO₂ equivalent emissions for the reporting of GHG inventories for the assessment of individual and aggregate progress.

D) Drawing from accounting approaches established under the Convention and its related legal instruments (Paragraph 31 of Decision 1/CP.21)

- Description of how Parties' accounting approaches build on existing approaches under the Convention and its related legal instruments;
- Use of GHG inventories under Article 13(7)(b) for the accounting for their NDCs when NDCs are expressed in terms of GHG emissions;
- Guidance on reference levels and/or baselines:
 - Reference level(s)/baseline(s) to be transparent, real, verifiable and robust, including where applicable forest reference (emission) levels;
 - Procedural guidance on updating/changing reference levels and/or baselines and on ensuring methodological consistency.
- Use of an accounting balance;
- Use of voluntary cooperation under Article 6 and any additions/subtractions for the accounting balance;
- Guidance related to emissions and removals from LULUCF that refers to approaches under the Convention and its legal instruments on which Parties could draw from and, if necessary, further explains how Parties could draw from this guidance under the Paris Agreement. Relevant decisions include inter alia:
 - Guidance on accounting for Harvested Wood Products (2/CMP.7, 2006 IPCC Guidelines, IPCC KP supplement);
 - Definition of LULUCF categories and activities (Annex to Decision 16/CMP.1, Paragraph 1, 2/CMP.7, Annex to Decision 13/CMP.1 IPCC 2006);
 - Guidance related to REDD+ (Decision 1/CP.16, 4/CP.15; 13/CP.19; 14/CP.19);
 - Guidance on how to account for natural disturbances (IPCC KP supplement, Decision 2/CMP.7);
 - Guidance on the use of reference levels in the LULUCF and REDD+ Decisions (2/CMP.6, 2/CMP.7, IPCC KP supplement, Decision 1/CP.16, 4/CP.15; 13/CP.19; 14/CP.19);
 - Procedure for technical corrections of forest reference levels to ensure methodological consistency (Decision 1/CMP.6, 2/CMP.7, 1/CMP.16; 13/CP.19).

E) Ensure methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions (Paragraph 31(b) of Decision 1/CP.21)

- Elaborate accounting guidance that helps Parties to understand what they are expected to do to ensure methodological consistency as addressed in Paragraph 31 of Decision 1/CP.21. Such guidance should elaborate what methodological consistency means and how it can be ensured based on existing IPCC guidance and answer questions such as how consistency can be applied to specific methodologies, and what 'communication' and 'implementation' means in paragraph 31;
- Accounting guidance should establish procedures that Parties should follow in case of methodological inconsistencies;
- Accounting guidance should establish procedures for how technical corrections to baselines/reference levels(s) to ensure consistency should be communicated and implemented.

F) Parties strive to include all categories of anthropogenic emissions or removals in their NDCs and provide an explanation of why any categories of anthropogenic emissions or removals are excluded (Paragraph 31 (c) and (d) of Decision 1/CP.21)

- Accounting guidance should clarify that ‘all categories of emissions and removals in NDCs’ on the one hand refer to those categories for which methodologies are provided in IPCC Guidelines;
- As there are also NDCs that refer to categories of emissions that do not exist as categories/sectors/gases in the IPCC guidelines for national greenhouse gas inventories, Parties that include categories that are not part of the IPCC guidelines, should define those categories and explain which methods they intend to apply for their estimation. Where a different organisation of emissions is used (e.g. “deforestation” or “renewable energy”) the categories used should be defined, and an explanation provided as to how they relate to existing categories from the IPCC guidelines;
- Accounting guidance should specify where and how Parties indicate which categories of anthropogenic emissions or removals are included in their NDCs.

G) Continuity of coverage across implementation periods (Paragraph 31 (d) of Decision 1/CP.21)

- Once a source, sink, gas, land category or activity is included in a Party’s NDC, this shall be included in subsequent NDCs, provided that it still occurs. The coverage of the NDC shall be transparently explained as part of the information provided related to clarity, transparency and understanding of the NDC under Paragraph 27 of Decision 1/CP.21 as well as part of the information under Article 13 (7)(b).

H) Accounting guidance related to Article 6

Placeholder:

- The accounting guidance related to voluntary cooperation under Article 6 is discussed under its respective SBSTA agenda items. Under APA3 the Parties must ensure coherence and relevant cross-references with the texts being prepared under Article 6. For example, some information related to voluntary cooperation under Article 6 must be transparently reflected in the accounting balance, as one element for the tracking of progress towards achieving NDC.

Annex II – Proposed structure of elements of the CTU guidance

(all headings except A) and I) are taken from Decision 1/CP.21 Paragraph 27)

A) Description of the target/of each of the different targets if there are several

- General description of the target(s), including type(s) (e.g. absolute, intensity, reduction from BAU, policies and measures etc., including information on how the contribution is expressed – e.g. as point target, carbon budget, or multi-year target);
- Extent of the mitigation contribution (e.g. headline percentage reduction, and/or policy objective).

B) Quantifiable information on the reference point (including base year) or period

- Base year or base period, reference year or reference period;
- Quantifiable information related to the reference level(s). e.g. (depending on target type) emissions, BAU projected emissions, denominator information (such as GDP, population) for intensity targets, etc.;

Update of information on reference point (including base year) or period

- Information on the conditions and point in time under which the base year/baselines/reference level will be updated, if applicable.

Parameters used to formulate the NDC

- Parameters and their values used to define the mitigation contribution, including information on related data sources and methodologies as relevant (e.g. emissions, GDP, population, policy metric, etc.).

C) Time frames and/or periods for implementation

- Time frame and/or periods for implementation (in accordance with Article 4(10) on common timeframes, to be considered at SBI 47);
- Target year(s);
- If a Party has referred to an absolute emission reduction target: approach used (e.g. specify whether single year target or multi-year emissions trajectory or budget).

D) Scope and coverage of mitigation commitments

- Sectors, categories, pools and gases covered and definitions used, explaining how indicated sectors and categories are defined with respect to categories from IPCC guidance on national greenhouse gas inventories.

Increasing comprehensiveness and explanation for exclusion

- Whether categories of anthropogenic emissions and removals reflect continued coverage of categories covered in previous NDCs;
- How the NDC has considered the encouragement to include all categories of anthropogenic emissions and removals;
- Explanation of why any categories of anthropogenic emissions or removals are excluded.

E) Planning processes

Laws, policies, plans and processes relevant for the NDCs

- Description of planning processes related to the NDC; e.g. development of implementation measures (intended or proposed) institutional responsibilities, stakeholder consultations and other processes to achieve the objectives of the NDC;
- If applicable, how the NDC relates to other development plans or strategies;
- Information about the domestic planning processes that Parties have undertaken to determine their NDC.

Information relating to long-term low greenhouse gas emission development strategies

- If applicable, how the NDC relates to the long term strategy submitted under Article 4(19).

F) Assumptions & methodological approaches including those for estimating and accounting for emissions and removals

Information on accounting

- Information on accounting approach(es) to be used to track progress against the mitigation contribution, in accordance with guidance on accounting adopted by the CMA.

Construction of base years/baselines/reference levels including assumptions and parameters

- If Party has referred to a BAU baseline or scenario:
 - (i) Which policies and measures are included/excluded in the baseline, and on what basis? (e.g. does the baseline include policies/measures adopted up to a specific point in time?);
 - (ii) Assumptions used and sources for data series that form part of the NDC target (e.g. GDP, population, energy use, type of model used if NDC is based on projected values, past trends).

Metrics and methodologies used

- Metrics and methodologies used to estimate emissions (in accordance with methodologies and common metrics assessed by the IPCC and adopted by the CMA).

Specific information

- Intended use of voluntary cooperation under Article 6, in accordance with the guidance decided by the CMA (e.g. intended acquisitions and transfers);
- If the Party has included the land sector in its NDC:
 - (i) Treatment in NDC (e.g. accounting like any other sector, sectoral target);
 - (ii) Accounting approach (e.g. land-based vs. activity-based, in accordance with the guidance decided by the CMA, use of base years/base periods/reference levels, HWP approach used);
 - (iii) Coverage of activities/categories or sub-categories/pools (including HWPs)/fluxes/gases (comprehensive/partial);
 - (iv) Intention to exclude emissions from natural disturbances and provisions to be applied;
 - (v) Information on reference level, if this accounting approach is used, and its relation to the overall baseline.
- If a Party has referred to emission intensity (e.g. emissions per capita or per GDP):
 - (i) Data sources used to calculate the index;
 - (ii) Source and type of GDP used, if applicable;
 - (iii) Past trends;
 - (iv) Projections, if available.
- If a Party has referred to an emission peaking target:
 - (i) Intended date of the peak;
 - (ii) Expected peak emission level, if available;
 - (iii) Expected rate of emissions decline after peak, if available.
- If a party has referred to the implementation of policies and measures (intended or proposed):
 - (i) List of intended or proposed policies and measures to be implemented, with sectors and gases involved;
 - (ii) Implementation milestone;
 - (iii) Estimated emissions impact (if available) and underlying assumption.
- If a Party has referred to achieving carbon/emission neutrality, information explaining the Party's definition of carbon or emission neutrality.

G) Fairness and ambition

Fairness

- How the Party considers that its nationally determined contribution is fair, in the light of its national circumstances;
- Information on fairness considerations of efforts such as approaches and concepts that the Party has used to operationalise equity and fairness considerations.

Ambition

- Information on how the Party demonstrates that the successive NDC represents a progression beyond the Party's previous NDC as per Article 4(3);
- Information on how the NDC reflects the Party's highest possible ambition reflecting its CBDR-RC in the light of different national circumstances (for example through the use of illustrative indicators);
- Emissions levels or trajectory under the NDC compared to the appropriate counterfactual (e.g. BAU scenario, historic reference year etc.);
- Information on how the Party has addressed Article 4(4) (encouragement to move toward economy-wide targets over time).

H) Contribution to the objective of the Convention

Reflection of the global stocktake

- Information concerning how the NDC has been informed by the previous outcome of the global stocktake in accordance with Article 4(9).

Consideration of the contribution to the temperature goal

- Information on how the NDC takes the temperature goal of the Paris Agreement in to account;
- Information related to intended or proposed domestic mitigation measures that the Party will pursue to implement its NDC in accordance with Article 4(2) (including for example whether and how mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans as referred to in Article 4(7) contribute to mitigation outcomes).

I) Intention to act jointly with other countries (Article 4(16))

- Specific information applicable to Parties that decided to act jointly under Article 4(2), including the Parties that agreed to act jointly and the terms of this agreement.