

Atelier régional du Cluster Francophone

Les émissions de GES et leurs potentiels d'atténuation pour les secteurs du traitement des déchets solides et de l'AFAT : Aspects théoriques et applications via le logiciel du GIEC

Retour sur les résultats de la COP 24

Où en est-on, où va-t-on sur la transparence des inventaires des GES des pays en développement?

Saly, Sénégal
5 - 7 Février 2019



Many decisions adopted at COP 24

https://unfccc.int/katowice

Katowice Climate Change ...

Decisions adopted at the Climate Change Conference in Katowice, Poland, 2-14 December 2018

Adopted decisions (advanced unedited versions)

COP	CMP	CMA
Preparations for the implementation of the Paris Agreement and the first sessions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement	Matters relating to the Adaptation Fund	Matters relating to the Paris Agreement
Legal, Governance and Institutional Matters	Report of the Adaptation Fund Board	Further guidance in relation to the mitigation sections of decisions 1/CP.21
Long-term climate finance	Modalities, work programme and functions under the Kyoto Protocol of the form of the format of the implementation of response measures	Modalities and procedures for the operation and the of a public registry referred to in article 7, paragraph 14, of the Paris Agreement
Report of the Standing Committee on Finance	Guidance relating to the clean development mechanisms	Common time frames for nationally determined contributions referred to in article 4, paragraph 10, of the Paris Agreement
Report of the Green Climate Fund to the Conference of the Parties and guidance to the Green Climate Fund	Administrative, financial and institutional matters	Modalities, work programme and functions of the Health of the Oceans of the Paris Agreement
Report of the Global Environment Facility to the Conference of the Parties and guidance to the Global Environment Facility	Expression of Gratitude	Matters relating to Article 6 of the Paris Agreement and paragraphs 36-40 of decision 1/CP.21
Modalities, work programme and functions of the Greening of the Earth and the implementation of response measures		Further guidance in relation to the adaptive communication, or implementation, as a component of national adaptation plans, referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement
National adaptation plans		Modalities and procedures for the operation and the of a public registry referred to in article 7, paragraph 14, of the Paris Agreement
Report of the Adaptation Committee		Matters referred to in paragraphs 44, 43 and 45 of decision 1/CP.21
Report of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts		Identification of the information to be provided by Parties to accompany with Article 7, paragraph 5, of the Paris Agreement
Review of the terms of reference of the Cooperative Group of Experts on Adaptation from Parties not included in Annex 1 to the Convention		Matters relating to the Adaptation Fund
Review of the Climate Technology Centre and Network		Setting a new collective quantified goal on finance in accordance with decision 1/CP.21, paragraph 53
Enhancing climate technology development and transfer through the Technology Mechanism		Technology framework under Article 10, paragraph 4, of the Paris Agreement
Linkages between the Technology Mechanism and the Financial Mechanism of the Convention		Scope of and modalities for the periodic assessments referred to in paragraph 59 of decision 1/CP.21
Annual technical progress report of the Paris Committee on Capacity-Building		Ways of enhancing the implementation of education, training, public awareness, public information and media, access to information so as to enhance actions under the Paris Agreement
Least developed countries work programme		Modalities, procedures and guidelines for the transparency framework for non-Annex 1 Parties referred to in article 13 of the Paris Agreement
Dates and venues of future sessions		Matters relating to Article 14 of the Paris Agreement and paragraphs 99-104 of decision 1/CP.21
Administrative, financial and institutional matters		Modalities and procedures for the effective operation of the committee to facilitate implementation and compliance referred to in Article 13, paragraph 7, of the Paris Agreement
Expression of Gratitude		Expression of Gratitude

Presidency consultations on 1/CP.24, and 1/CMA.1

SESSION INFORMATION

Session pages:

- COP 24 (CMP 14) (CMA 1.0)
- SBIRTA 41 (CMP 14) (CMA 1.0)
- Agenda and documents:
- COP 24 (CMP 14) (CMA 1.0)
- SBIRTA 41 (CMP 14) (CMA 1.0)

AT THE CONFERENCE

Final list of participants

Status of credentials (as of 14 December 2018)

Level of accreditation for non-Party High Level (as of 13 December 2018)

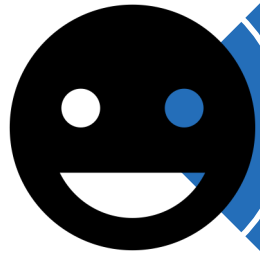
COP (green arrow pointing to COP column)

CMP (yellow arrow pointing to CMP column)

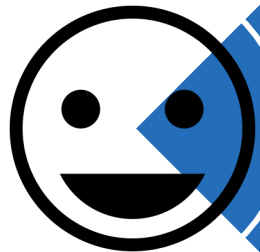
CMA (red arrow pointing to CMA column)



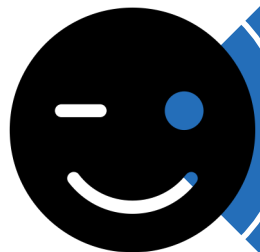
Will only focus on the key CMA decision on MPGs



Matters relating to the implementation of the Paris Agreement



Further guidance in relation to the mitigation section of decision 1/CP.21



Modalities and procedures for the operation and use of a public registry referred to in Article 4, paragraph 12, of the Paris Agreement

(Draft) Decision -/CMA.1

Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement

- Recognizing that the **Capacity-building Initiative for Transparency**, established pursuant to decision 1/CP.21, paragraph 84, will continue to support developing country Parties, upon request, to build their institutional and technical capacity, both **pre- and post- 2020**
- Also recognizing that **flexibility** for those developing country Parties that need it in the light of their capacities is reflected in the **modalities, procedures and guidelines** for the transparency of action and support
 1. **Adopts**, pursuant to Article 13, paragraph 13, of the Paris Agreement, the **modalities, procedures and guidelines (MPGs)** for the transparency framework for action and support
 2. **Requests** the **SBSTA** to undertake the **first review and update**, as appropriate, of the **MPGs no later than 2028** on the basis of experience gained in reporting, technical expert review and facilitative, multilateral consideration of progress



3. **Decides** that Parties shall submit their **first biennial transparency report** and **national inventory report**, if submitted as a stand-alone report, in accordance with the modalities, procedures and guidelines, at the latest **by 31 December 2024**
4. Also **decides** that the **LDC Parties** and **SIDS** may submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10, of the Paris Agreement **at their discretion**
5. **Invites** Parties and, as appropriate, **intergovernmental organizations** to nominate technical experts with the relevant qualifications to the **UNFCCC roster of experts** as referred to in chapter VII.I of the annex
6. **Requests** the secretariat, in addition to the actions specified in the modalities, procedures and guidelines, to:
 - a. **Produce synthesis reports** on Parties' biennial transparency reports and national inventory reports
 - b. **Produce an annual report** on the technical expert review
 - c. **Publish** Parties' biennial transparency reports and national inventory reports, if submitted as a stand-alone report, technical experts review reports, and the records of Parties' facilitative, multilateral consideration of progress on the UNFCCC website
7. **Recalls** that, in accordance with Article 13, paragraphs 14 and 15, of the Paris Agreement, **support shall be provided to developing country Parties** for the implementation of Article 13 and **for building the transparency-related capacity** of developing country Parties **on a continuous basis**



8. **Urges and requests the GEF**, as an operating entity of the Financial Mechanism, throughout its replenishment cycles to support developing country Parties in preparing their **first and subsequent biennial transparency reports**
9. **Encourages** the **GEF** to consider options for ... providing an avenue for Parties to **apply for funding for more than one report through the same application** in each replenishment period
10. **Urges** the **GEF** and its implementing and executing agencies... to consider options for ... **better streamlining of the processes related to applications, implementation plans and signing of grant agreements**
11. **Requests** the **GEF** to continue to support the operation of the **Capacity-building Initiative for Transparency** as a priority reporting-related need
12. **Also requests** the **SBSTA** to develop, pursuant to the MPGs, for consideration and adoption **by** the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its third session (November 2020):
 - a. **Common reporting tables** for the electronic reporting of the information referred to in **chapter II**, and **common tabular formats** for the electronic reporting of the information referred to in **chapters III, V and VI of the annex**, taking into account the existing common tabular formats and common reporting formats
 - b. **Outlines of the biennial transparency report, national inventory document and technical expert review report**, pursuant to the modalities, procedures and guidelines contained in the annex
 - c. **A training programme for technical experts participating in the technical expert review**



13. **Invites Parties** to submit their views on the work referred to in paragraph 12 above via the submission portal by 31 March 2019
14. **Notes** decision -/CP.24, paragraphs 8 and 9, in which the Conference of the Parties decided that the technical annex referred to in decision 14/CP.19, paragraph 7, containing modalities for measuring, reporting and verifying the activities referred to in decision 1/CP.16, paragraph 70, shall be submitted as an annex to the biennial transparency report to be submitted by Parties under Article 13 of the Paris Agreement, and that the technical analysis referred to in decision 14/CP.19, paragraph 11, shall be carried out concurrently with the technical expert review under Article 13 of the Paris Agreement
15. **Decides that**, subject to the extension of its term by the Conference of the Parties, as referred to in decision -/CP.24, paragraph 1, the Consultative Group of Experts referred to therein shall also serve the Paris Agreement, starting from 1 January 2019, to support the implementation of the enhanced transparency framework under Article 13 of the Paris Agreement by, inter alia:
- Facilitating the provision of technical advice and support to developing country Parties, as applicable, including for the preparation and submission of their biennial transparency reports and facilitating improved reporting over time
 - Providing technical advice to the secretariat on the implementation of the training of the technical expert review teams referred to in paragraph 12(c) above
16. **Requests** that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.



The Annex to the Decision on Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement

I. Introduction

A. Purpose

1. In accordance with Article 13, paragraph 5, of the Paris Agreement, the purpose of the framework for transparency of action is to provide a clear understanding of climate change action in the light of the objective of the Convention as set out in its Article 2, including clarity and tracking of progress towards achieving Parties' individual nationally determined contributions (NDCs) under Article 4, and Parties' adaptation actions under Article 7, including good practices, priorities, needs and gaps, to inform the global stocktake under Article 14.
2. In accordance with Article 13, paragraph 6, of the Paris Agreement, the purpose of the framework for transparency of support is to provide clarity on support provided and received by relevant individual Parties in the context of climate change actions under Articles 4, 7, 9, 10 and 11, and, to the extent possible, to provide a full overview of aggregate financial support provided, to inform the global stocktake under Article 14.



B. Guiding principles

3 The guiding principles of these MPGs are :

(a) Building on and enhancing the transparency arrangements under the Convention, recognizing the special circumstances of the least developed countries (LDCs) and small island developing States (SIDS), and implementing the transparency framework in a facilitative, non-intrusive, non-punitive manner, respecting national sovereignty and avoiding placing undue burden on Parties;

(b) The importance of facilitating improved reporting and transparency over time;

(c) Providing flexibility to those developing country Parties that need it in the light of their capacities;

(d) Promoting transparency, accuracy, completeness, consistency and comparability;

(e) Avoiding duplication of work and undue burden on Parties and the secretariat;

(f) Ensuring that Parties maintain at least the frequency and quality of reporting in accordance with their respective obligations under the Convention;

(g) Ensuring that double counting is avoided;

(h) Ensuring environmental integrity.



C. Flexibility to those developing country Parties that need it in the light of their capacities

1. In accordance with Article 13, paragraph 2, of the Paris Agreement, the enhanced transparency framework shall provide flexibility in the implementation of the provisions of Article 13 to those developing country Parties that need it in the light of their capacities, and these MPGs shall reflect such flexibility.
2. These MPGs specify the flexibility that is available to those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, reflecting flexibility, including in the scope, frequency and level of detail of reporting, and in the scope of the review, as referred to decision 1/CP.21, paragraph 89.

The application of flexibility provided for in the provisions of these MPGs for those developing country Parties that need it in the light of their capacities is to be self-determined. The developing country Party shall clearly indicate the provision to which flexibility is applied, concisely clarify capacity constraints, noting that some constraints may be relevant to several provisions, and provide self-determined estimated time frames for improvements in relation to those capacity constraints. When a developing country Party applies flexibility provided for in these MPGs, the technical expert review teams shall not review the Party's determination to apply such flexibility or whether the Party possesses the capacity to implement that specific provision without flexibility.



D. Facilitating improved reporting and transparency over time

1. To facilitate **continuous improvement**, each Party should, to the extent possible, **identify, regularly update and include as part of its biennial transparency report** information on areas of improvement in relation to its reporting pursuant to chapters II, III, IV, V and VI of these MPGs, including, as applicable:

(a) **Areas of improvement identified by the Party** and the technical expert review team in relation to the Party's implementation of Article 13 of the Paris Agreement;

(b) **How the Party is addressing or intends to address areas of improvement** as referred to in paragraph 7(a) above, as appropriate;

(c) Those developing country Parties that need **flexibility** in the light of their capacities are **encouraged to highlight the areas of improvement that are related to the flexibility provisions used**;

(d) Identification of reporting-related **capacity-building support needs**, including those referred to in paragraph 6 above, and any progress made, including those previously identified as part of the technical expert review referred to in chapter VII below.

2. Parties' **domestic plans and priorities** with regard to improved reporting reported pursuant to paragraph 7 above **are not subject to a technical expert review**, but the information may inform discussions on areas of improvement and identification of capacity-building needs between the technical expert review team and the Party concerned.

In accordance with **Article 13, paragraphs 14 and 15, of the Paris Agreement**, **support shall be provided to developing country Parties** for the implementation of Article 13 of the Paris Agreement and **for building the transparency-related capacity of developing country Parties on a continuous basis**.



E. Reporting format

1. In the **biennial transparency report**:

(a) **Each Party shall provide a national inventory report** of anthropogenic emissions by sources and removals by sinks of greenhouse gases (GHGs), in accordance with the MPGs contained in **chapter II below**;

(b) **Each Party shall provide the information necessary to track progress in implementing and achieving its NDC** under Article 4 of the Paris Agreement, in accordance with the MPGs contained in **chapter III below**;

(c) **Each Party should provide information on climate change impacts and adaptation** under Article 7 of the Paris Agreement, in accordance with the MPGs contained in **chapter IV below**;

(d) **Developed country Parties shall provide the information pursuant to Article 13, paragraph 9, in accordance with the MPGs contained in chapter V below. Other Parties that provide support should provide such information and, in doing so, are encouraged to use the MPGs contained in chapter V below**;

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



1. The LDCs and SIDS may submit the information referred to in paragraph 10 above at their discretion.

2. Notwithstanding paragraph 10 above, the national inventory report referred to in paragraph 10 above may be submitted as a stand-alone report or as a component of a biennial transparency report.

3. If a Party submits an adaptation communication as a component of or in conjunction with a biennial transparency report, it should clearly identify which part of the report is the adaptation communication.

4. When reporting information related to climate change impacts and adaptation under Article 7 of the Paris Agreement as referred to in paragraph 10(c) above, a Party may cross-reference previously reported information and focus its reporting on updates to previously reported information.

5. Each Party shall transmit its biennial transparency report, and national inventory report, if submitted as a stand-alone report, via an online portal maintained by the secretariat. The secretariat shall post the reports on the UNFCCC website.

6. Each Party shall submit the reports referred to in paragraphs 10 and 12 above in one of the official languages of the United Nations.



II. National inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases

A. Definitions

1. The definitions of the **GHG inventory principles** used shall be as provided in the Intergovernmental Panel on Climate Change (IPCC) **2006 IPCC Guidelines for National Greenhouse Gas Inventories** (hereinafter referred to as the 2006 IPCC Guidelines), **volume 1, chapter 1, section 1.4.**



B. National circumstances and institutional arrangements

1. Each Party should implement and maintain national inventory arrangements, including institutional, legal and procedural arrangements for the continued estimation, compilation and timely reporting of national inventory reports in accordance with these MPGs. National inventory arrangements can vary by Party depending on their national circumstances and preferences, and change over time.

2. Each Party shall report on the following functions related to inventory planning, preparation and management:

(a) Its national entity or national focal point with overall responsibility for the national inventory;

(b) Its inventory preparation process, including division of specific responsibilities of institutions participating in the inventory preparation to ensure that sufficient activity data collection, choice and development of methods, emission factors and other parameters are in accordance with the IPCC guidelines referred to in chapter II.C.1 below and these modalities, procedures and guidelines;

(c) Its archiving of all information for the reported time series, including all disaggregated emission factors and activity data, all documentation about generating and aggregating data, including QA/QC, review results and planned inventory improvements;

Its processes for the official consideration and approval of the inventory.



C. Methods

1. Methodologies, parameters and data

1. Each Party shall use the 2006 IPCC Guidelines, and shall use any subsequent version or refinement of the IPCC guidelines agreed upon by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). Each Party is encouraged to use the 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands.
2. Each Party shall use methods from the IPCC guidelines referred to in paragraph 20 above. Each Party should make every effort to use a recommended method (tier level) for key categories in accordance with those IPCC guidelines.
3. Each Party may use nationally appropriate methodologies if they better reflect its national circumstances and are consistent with the IPCC guidelines referred to in paragraph 20 above. In these cases, each Party shall transparently explain national methods, data and/or parameters selected.
4. A Party may be unable to adopt a higher tier method for a particular key category owing to lack of resources. In such cases, the Party may use a tier 1 approach, and shall clearly document why the methodological choice was not in line with the corresponding decision tree of the IPCC guidelines referred to in paragraph 20 above. The Party should prioritize for future improvement any key categories for which the good practice method elaborated in the IPCC guidelines referred to in paragraph 20 above cannot be used.

Each Party is encouraged to use country-specific and regional emission factors and activity data, where available, or to propose plans to develop them, in accordance with the good practice elaborated in the IPCC guidelines referred to in paragraph 20 above.



2. Key category analysis

Each Party shall identify key categories for the starting year and the latest reporting year referred to in chapter II.E.3 below, including and excluding land use, land-use change and forestry (LULUCF) categories, using approach 1, for both level and trend assessment, by implementing the key category analysis consistent with the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead identify key categories using a threshold no lower than 85 per cent, in place of the 95 per cent threshold defined in the IPCC guidelines referred to in paragraph 20 above, allowing a focus on improving fewer categories and prioritizing resources.



3. Time-series consistency and recalculations

1. To ensure **time-series consistency**, each Party should use the same methods and a consistent approach to underlying activity data and emission factors for each reported year.
2. Each Party should use surrogate data, extrapolation, interpolation and other methods consistent with **splicing techniques contained in the IPCC guidelines** referred to in paragraph 20 above to estimate missing emission values resulting from lack of activity data, emission factors or other parameters in order to ensure a consistent time series.
3. Each Party shall **perform recalculations** in accordance with the IPCC guidelines referred to in paragraph 20 above, ensuring that changes in emission trends are not introduced as a result of changes in methods or assumptions across the time series.

4. Uncertainty assessment

1. Each Party shall quantitatively estimate and qualitatively discuss the uncertainty of the emission and removal estimates for all source and sink categories, including inventory totals, for at least the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below. Each Party shall also estimate the trend uncertainty of emission and removal estimates for all source and sink categories, including totals, between the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below, using at least approach 1, as provided in the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead provide, at a minimum, a qualitative discussion of uncertainty for key categories, using the IPCC guidelines referred to in paragraph 20 above, where quantitative input data are unavailable to quantitatively estimate uncertainties, and are encouraged to provide a quantitative estimate of uncertainty for all source and sink categories of the GHG inventory.



5. Assessment of completeness

1. Each Party should indicate the sources and sinks (categories, pools and gases) that are not considered in the national inventory report but for which estimation methods are included in the IPCC guidelines referred to in paragraph 20 above and explain the reasons for such exclusion.

2. Each Party shall use notation keys where numerical data are not available when completing common reporting tables, indicating the reasons why emissions from sources and removals by sinks and associated data for specific sectors, categories and subcategories or gases are not reported. These notation keys include:

(a) "NO" (not occurring) for categories or processes, including recovery, under a particular source or sink category that do not occur within a Party;

(b) "NE" (not estimated) for activity data and/or emissions by sources and removals by sinks of GHGs that have not been estimated but for which a corresponding activity may occur within a Party;

(c) "NA" (not applicable) for activities under a given source/sink category that do occur within the Party but do not result in emissions or removals of a specific gas;

(d) "IE" (included elsewhere) for emissions by sources and removals by sinks of GHGs estimated but included elsewhere in the inventory instead of under the expected source/sink category;

(e) "C" (confidential) for emissions by sources and removals by sinks of GHGs where the reporting would involve the disclosure of confidential information.

3. Each Party may use the notation key "NE" (not estimated) when the estimates would be insignificant in terms of level according to the following considerations: emissions from a category should only be considered insignificant if the likely level of emissions is below 0.05 per cent of the national total GHG emissions, excluding LULUCF and 500 kilotonnes of carbon dioxide equivalent (kt CO₂ eq), whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant shall remain below 0.1 per cent of the national total GHG emissions, excluding LULUCF. Parties should use approximated activity data and default IPCC emission factors to derive a likely level of emissions for the respective category. Those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead consider emissions insignificant if the likely level of emissions is below 0.1 per cent of the national total GHG emissions, excluding LULUCF, and 1,000 kt CO₂ eq, whichever is lower. The total national aggregate of estimated emissions for all gases from categories considered insignificant, in this case, shall remain below 0.2 per cent of the national total GHG emissions, excluding LULUCF.

Once emissions or removals have been estimated for a category and if they continue to occur, each Party shall report them in subsequent submissions.



6. Quality assurance/quality control

1. Each Party shall elaborate an inventory quality assurance/quality control (QA/QC) plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to elaborate an inventory QA/QC plan in accordance with the IPCC guidelines referred to in paragraph 20 above, including information on the inventory agency responsible for implementing QA/QC.
2. Each Party shall implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above; those developing country Parties that need flexibility in the light of their capacities with respect to this provision are instead encouraged to implement and provide information on general inventory QC procedures in accordance with its QA/QC plan and the IPCC guidelines referred to in paragraph 20 above. In addition, Parties should apply category-specific QC procedures in accordance with the IPCC guidelines referred to in paragraph 20 above for key categories and for those individual categories in which significant methodological changes and/or data revisions have occurred. In addition, Parties should implement QA procedures by conducting a basic expert peer review of their inventories, in accordance with the IPCC guidelines referred to in paragraph 20 above.
3. Each Party should compare the national estimates of CO₂ emissions from fuel combustion with those obtained using the reference approach, as contained in the IPCC guidelines referred to in paragraph 20 above, and report the results of this comparison in its national inventory report.



D. Metrics

1. Each Party shall use the 100-year time-horizon global warming potential (GWP) values from the IPCC Fifth Assessment Report, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to report aggregate emissions and removals of GHGs, expressed in CO₂ eq. Each Party may in addition also use other metrics (e.g. global temperature potential) to report supplemental information on aggregate emissions and removals of GHGs, expressed in CO₂ eq. In such cases, the Party shall provide in the national inventory document information on the values of the metrics used and the IPCC assessment report they were sourced from.



E. Reporting guidance

Pursuant to Article 13, paragraph 7(a), of the Paris Agreement, each Party shall provide a national inventory report of anthropogenic emissions by sources and removals by sinks of GHGs. The national inventory report consists of a national inventory document and the common reporting tables. Each Party shall report the information referred to in paragraphs 39–46 below, recognizing the associated flexibilities provided for those developing country Parties that need them in the light of their capacities.

1. Information on methods and cross-cutting elements

1. **Each Party shall report methods used, including the rationale for the choice of methods, in accordance with good practice elaborated in the IPCC guidelines referred to paragraph 20 above, and the descriptions, assumptions, references and sources of information used for the emission factors and activity data used to compile the GHG inventory.**
2. **Each Party shall provide information on the category and gas, and the methodologies, emission factors and activity data used at the most disaggregated level, to the extent possible, according to the IPCC guidelines referred to in paragraph 20 above, including related data references for reported emission and removal estimates for any country-specific category and gas that is not included in the IPCC guidelines referred to in paragraph 20 above.**
3. **Each Party shall describe the key categories, including information on the approach used for their identification, and information on the level of disaggregation used, in accordance with paragraph 25 above.**



1. **Each Party shall report the individual and cumulative percentage contributions from key categories, for both level and trend,** consistent with the IPCC guidelines referred to in paragraph 20 above and the provisions referred to in paragraph 25 above.
2. **Each Party shall report recalculations** for the starting year referred to in paragraphs 57 and 58 below and all subsequent years of the inventory time series, together with explanatory information and justifications for recalculations with an indication of relevant changes and their impact on the emission trends, in accordance with paragraphs 26–28 above.
3. **Each Party shall report the results of the uncertainty analysis** as well as methods used, underlying assumptions, as applicable, and trends, **at least** for the starting year and the latest reporting year of the inventory time series referred to in paragraphs 57 and 58 below, in accordance with paragraph 29 above.
4. **Each Party shall report** information on the reasons for lack of completeness, including information on any methodological or data gaps, in accordance with paragraphs 30–33 above.
5. **Each Party shall report the QA/QC plan and information on QA/QC procedures already implemented** or to be implemented in the future, in accordance with paragraphs 34–36 above.

2. Sectors and gases

1. Each Party shall report estimates of emissions and removals for all categories, gases and carbon pools considered in the GHG inventory throughout the reported period on a gas-by-gas basis in units of mass at the most disaggregated level, in accordance with the IPCC guidelines referred to in paragraph 20 above, using the common reporting tables, including a descriptive summary and figures underlying emission trends, with emissions by sources listed separately from removals by sinks, except in cases where it may be technically impossible to separate information on emissions and removals in the LULUCF sector, and noting that a minimum level of aggregation is needed to protect confidential business and military information.

Each Party shall report seven gases (carbon dioxide (CO₂), methane (CH₄), (nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF₆) and nitrogen trifluoride (NF₃)); those developing country Parties that need flexibility in the light of their capacities with respect to this provision have the flexibility to instead report at least three gases (CO₂, CH₄ and N₂O) as well as any of the additional four gases (HFCs, PFCs, SF₆ and NF₃) that are included in the Party's NDC under Article 4 of the Paris Agreement, are covered by an activity under Article 6 of the Paris Agreement, or have been previously reported.



1. Each Party reporting HFCs, PFCs, SF₆ and NF₃ shall report actual emissions of the gases, providing disaggregated data by chemical (e.g. HFC-134a) and category in units of mass and in CO₂ eq.
2. Each Party shall report the following sectors: energy, industrial processes and product use, agriculture, LULUCF and waste, according to the IPCC guidelines referred to in paragraph 20 above.
3. Each Party should provide information on the following precursor gases: carbon monoxide (CO), nitrogen oxides and non-methane volatile organic compounds (NMVOCs), as well as sulphur oxides.

Each Party may report indirect CO₂ from the atmospheric oxidation of CH₄, CO and NMVOCs. For Parties that decide to report indirect CO₂, the national totals shall be presented with and without indirect CO₂. Each Party should report indirect N₂O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item. Those estimates of indirect N₂O shall not be included in national totals. Parties may provide information on other substances that have an impact on climate.



1. **Each Party should report international aviation and marine bunker fuel emissions as two separate entries** and should not include such emissions in national totals but report them distinctly, if disaggregated data are available, making every effort to both apply and report according to the method contained in the IPCC guidelines referred to in paragraph 20 above for separating domestic and international emissions.

2. **Each Party should clearly indicate how feedstocks and non-energy use of fuels have been accounted for** in the inventory, under the energy or industrial processes sector, in accordance with the IPCC guidelines referred to in paragraph 20 above.

3. 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.

4. 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.



3. Time series

1. **Each Party shall report a consistent annual time series starting from 1990**; those developing country Parties that need **flexibility** in the light of their capacities with respect to this provision **have the flexibility to instead report data covering, at a minimum, the reference year/period for its NDC under Article 4 of the Paris Agreement and, in addition, a consistent annual time series from at least 2020 onwards.**

For each Party, the latest reporting year shall be no more than two years prior to the submission of its national inventory report; those developing country Parties that need **flexibility** in the light of their capacities with respect to this provision **have the flexibility to instead have their latest reporting year as three years prior to the submission of their national inventory report.**



Merci pour votre attention!

