



## RECOMMENDATIONS ON LAND-SECTOR TOPICS ADDRESSED UNDER APA AGENDA ITEM 3

FURTHER GUIDANCE IN RELATION TO THE MITIGATION SECTION OF DECISION 1/CP.21<sup>1</sup>

November, 2018

Conservation International (CI), National Wildlife Federation (NWF), Environmental Defense Fund (EDF), The Nature Conservancy (TNC), and Wildlife Conservation Society (WCS), provide the following recommendations for the development of NDC guidance, following the structure of the “APA-SBSTA-SBI Joint reflections note,”<sup>2</sup> made available on 17 October 2018:

### **Recognize the importance of climate action in the land sector**

- Ambitious action is needed in all sectors, including natural climate solutions from the land sector, to achieve the goals of the Paris Agreement. Guidance should encourage Parties to move towards complete coverage of all relevant sectors, activities, carbon pools, and greenhouse gas emissions over time, and that once a sector is included, it should remain in future NDCs. Parties should use the best-available science to quantify emissions and measure progress while ensuring transparency, accuracy, comparability, completeness, and consistency.

### **Address concerns of national circumstances, flexibility and applicability**

- The Paris Agreement and decision 1/CP.21 provide sufficient language to ensure flexibility and take into account national circumstances. The level of detail in the “Joint reflections note” is appropriate to guide all Parties in preparing future NDCs that are ambitious, transparent, and show measurable progress towards the global goals on climate.

### **Encourage Parties to engage in dialogue**

- After two years of discussions on this agenda item, it is time for Parties to come to a decision that provides the guidance countries need to prepare future NDCs that are ambitious, transparent, comparable, and inclusive of nature-based climate actions. During COP 24, Parties should engage with the available text options in the “Joint reflections note” to ensure this important outcome.

<sup>1</sup> This analysis is limited to views submitted under APA Agenda item 3 with relevance to the land sector. For that reason, this document reviews only specific sections and sub-elements of the APA-SBSTA-SBI Joint reflections note, also recognizing all current documents under discussion in APA agenda item 3. The selected sections of analysis from the “Joint reflections note” are specified throughout the document.

<sup>2</sup> [https://unfccc.int/sites/default/files/resource/APA\\_SBSTA\\_SBI.2018.Informal.2.Add\\_.1\\_part\\_1\\_0.pdf](https://unfccc.int/sites/default/files/resource/APA_SBSTA_SBI.2018.Informal.2.Add_.1_part_1_0.pdf)

## RECOMMENDATIONS ON FURTHER GUIDANCE UNDER APA AGENDA ITEM 3

As part of the mandate to finalize the Paris Agreement guidelines for implementation by December 2018, countries need to prepare further guidance on nationally determined contributions (NDCs). Specifically, this guidance refers to 1) information that countries should include in their NDCs, as well as 2) guidance on accounting for NDCs.

The land sector<sup>3</sup>, as part of overall climate action, deserves particular consideration to ensure that further guidance on NDCs reflects the potential of nature to support the mitigation and adaptation outcomes described by the global climate goals of the Paris Agreement. Nature can provide at least 30 percent of the mitigation needed to limit global temperature rise to 1.5 degrees Celsius. However, this should occur without singling out the sector or subjecting it to separate, additional requirements compared to other sectors.

### Section II. Information to facilitate clarity, transparency and understanding (ICTU)<sup>4</sup>

#### C. Substantive elements. Including Reference point, Scope and coverage, and Assumptions and methodologies, Mitigation target, and Adaptation

##### Recommendations on “Information to facilitate clarity transparency and understanding (ICTU),”<sup>5</sup>

Further NDC guidance should encourage countries to provide key information such as:

- Scope (e.g., sectors to be included, considering all sources and sinks, an explanation of any excluded sectors, and, if desired, adaptation efforts)
- Level of detail (e.g., information on multiple/different types of mitigation targets, all relevant gases, independently of each other);
- Methodologies used for setting the reference point and for accounting, including using the most recent IPCC guidance;
- Information on the mitigation target(s) of the NDC.

This will support comparability and consistency between Parties’ NDCs. We also recommend that further guidance on NDCs encourages countries to include efforts across all sectors of the economy, particularly from natural climate solutions.

On adaptation, guidance should recognize the possibility that countries may wish to communicate their needs, plans, and actions for adaptation in their NDC. Guidance should address all sectors, including approaches that leverage ecosystem-based adaptation and improved ecosystem health for delivering socioeconomic and mitigation co-benefits.<sup>6</sup>

<sup>3</sup> Examples of the land sector include forests, grasslands, wetlands, peatlands, agricultural landscapes, and coastal ecosystems.

<sup>4</sup> See “Joint reflections note,” pp. 5 - 13.

<sup>5</sup> These topics reflect *selected* sub-topics from the “Joint reflections note” of relevance to the land sector, which have been summarized by the authors for brevity. This is not a complete list of the sub-topics in Section II.

<sup>6</sup> For example, inclusion of coastal ecosystems in adaptation planning can provide critical protection from the impacts of climate change for some of the world’s most vulnerable people by attenuating waves, providing storm protection, and stabilizing shorelines from erosion.

## Section III. Accounting for Parties' NDCs

### A. Understanding of accounting and B. Objectives<sup>7</sup>

Discussions on accounting guidance for NDCs occur in relation to the transparency framework (Article 13 of the Paris Agreement), and many of the issues discussed under accounting guidance for NDCs will serve as placeholders for the outcomes from other discussions, such as Article 6, transparency, and accounting.

#### **Recommendations regarding Accounting for NDCs**

Accounting guidance should ensure environmental integrity, accuracy, facilitate transparency and completeness, and avoid double counting of emission reduction units across all sectors.

To achieve these accounting principles, we suggest:

- Environmental integrity means that emissions and reductions are real and verifiable, and minimize any secondary effects to the health and quality of ecosystems and people;
- Consistency in accounting should be understood as using the same accounting methodologies or approaches between the NDC target(s) and tracking progress on implementation of the NDC; and
- Avoiding double counting means that Parties ensure an emissions reduction is counted and claimed only once toward a mitigation obligation. This can be achieved through strong systems for monitoring, reporting, and verifying reductions and registries for any emissions reductions transferred or sold.

Accounting guidance should fulfill its objective to:

- Assist Parties in fulfilling their obligations under Article 4 to track, report progress toward, measure implementation, and demonstrate the achievements of their NDCs;
- Ensure that each Party's successive NDCs will represent a progression beyond their current NDC, including better information sources;
- Promote mutual trust among Parties and provide the public a clear, accurate, and comprehensive explanation on what Parties are planning to do on climate change; and,
- Determine the aggregate impact of NDCs in relation to the long-term temperature goal under the Paris Agreement and other UNFCCC goals and targets.

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<sup>7</sup> See "Joint reflections note," pp. 14 - 15

## Section III. Accounting for Parties NDCs<sup>8</sup>

### D. Specific elements. *Including Common metrics, Methodological consistency, Inclusion of all emissions and removals, Article 6 accounting in NDCs, LULUCF, Forests, & REDD+, and Tracking progress*

This sub-element covers wide variety of topics relevant to the land sector, and are analyzed below, with one topic per section.<sup>9</sup>

#### Accounting for Emissions and Removals with Common Metrics - IPCC<sup>10</sup>

This section addresses Party views on the common metrics to be used to account for GHG and non-GHG goals under a country's NDC.

##### **Recommendations regarding Common Metrics - IPCC**

We recommend that NDC accounting align with the most recent common metrics and methodologies established in IPCC guidelines, and that these be refined and updated periodically. Any improvements or updates to these frameworks should be applicable to all Parties.

#### Methodological Consistency<sup>11</sup>

This section addresses submitted Party views regarding consistency of methodologies, both for reporting across countries and between an NDC and its implementation.

##### **Recommendations regarding Methodological Consistency**

Consistency in accounting should be understood as using the same accounting methodologies or approaches between the NDC target(s) and the tracking of progress on implementation of the NDC. We recommend that NDC guidance comprehensively and consistently account for both emissions and removals of all relevant gases, independently of each other. Guidance may include provisions for countries to use a stepwise approach to increase accuracy in future NDCs, as long as sufficient information is provided to reconstruct any country-specific methodologies.

#### Inclusion of All Categories of Emissions and Removals<sup>12</sup>

This section provides additional guidance on the mandate for Parties to include all categories of emissions and removals in their NDCs.

<sup>8</sup> See "Joint reflections note," pp. 15 - 20

<sup>9</sup> The titles of these sub-topics have been summarized by the authors for brevity.

<sup>10</sup> From decision 1/CP.21, para. 31(a)

<sup>11</sup> From decision 1/CP.21, para. 31(b)

<sup>12</sup> From decision 1/CP.21, para. 31(c) and (d)

### **Recommendations regarding Categories of Emissions & Removals**

We recommend that NDC guidance comprehensively and consistently account for both emissions and removals of all relevant gases, across all sectors. All relevant categories without IPCC guidelines should be defined. Guidance may include provisions for countries to use a stepwise approach, with the understanding that Parties should strive toward complete coverage and that once categories are included, their inclusion should be continued. Any differences of definitions or categories between the NDC and GHG inventory should be explained in the NDC.

### **Article 6 accounting in NDCs**

This section addresses how to include NDC accounting guidance on the topic of Article 6 for voluntary cooperation and market/non-market mechanisms.

### **Recommendations regarding Article 6 accounting in NDCs**

Detailed guidance on Article 6.2 should be developed under SBSTA agenda item 11; however, countries should be mindful of the potential overlap with the development of NDC guidance to ensure coherence. Under SBSTA agenda item 11, we recommend that Parties take the following steps when developing aspects of Article 6.2 guidance:

- Parties should facilitate the generation and robust accounting of emission reduction transfers across all sectors and take advantage of the potential for removals by sinks;
- To support participation of any Parties interested in engaging in cooperative approaches while ensuring the environmental integrity of transfers, all Parties wishing to engage in ITMOs should provide quantified information regarding NDC targets, baselines and/or reference points; and
- Parties should prepare guidance and the necessary systems to facilitate the acquisition of ITMOs by non-Party actors (such as the International Civil Aviation Organization's market-based measure) in a way that ensures the avoidance of double counting.

In preparing this guidance, Parties should consider the necessary requirements for reporting and review needed to ensure that Parties provide accurate, timely information for activities under Article 6.2 and ensure consistency between relevant sections of Article 6 guidance and guidance under Articles 4 and 13.

### **LULUCF, forests, and REDD+**

This section addresses the detail a party should use when discussing agriculture, forests, LULUCF, REDD+, or other natural climate solutions in their NDC. Guidance should encourage countries to include the land sector in their NDCs, along with the accounting methodologies to be used, as agriculture, forests, LULUCF and REDD+ are important sources of emissions and removals for a majority of countries. However, the land sector should not be subject to separate guidance or additional requirements more than any other sector. While there is no specific guidance yet for sectoral agriculture programs or activities (not considering existing CDM methodologies), this should not keep countries

from including such programs or activities in their NDC. Countries need to be as comprehensive as possible.

#### **Recommendations regarding LULUCF, forests and REDD+**

- Parties to be encouraged to include the land sector in their NDCs, and those that include it to continue to do so in the future;
- Account for anthropogenic emissions and removals in the land sector consistent with paragraph 31 of decision 1/CP.21, and while taking into account existing methods and guidance as agreed under the Convention and specify the approaches for each land categories/activities/elements, if necessary;
- Ensure that the estimation of sources and sinks in land sector, as included in the NDCs and considering mitigation goals, are consistent with national GHG inventories; and
- Encourage accounting for natural disturbances, and where relevant, harvested wood products (HWP), according to the most-recent IPCC guidelines.

### **Tracking Progress**

This sub-topic was added based on Party views during the APA 1-5 discussions in Bonn and includes guidance for how Parties should track progress towards implementation of their NDC, and how to measure progress towards targets in the NDC.

#### **Recommendations regarding Tracking Progress**

We recommend that guidance encourage countries to track progress on the implementation of their respective NDCs, including emissions and removals for all sectors. Parties should describe what information they will provide, and how they intend to measure and monitor progress toward targets.

## **Section III. Accounting for Parties' NDCs**

### **E. Drawing from approaches under the Convention and the Kyoto Protocol**

This section should describe how accounting approaches used by the Party have been drawn from existing approaches under the Convention and its related legal instruments, through the Enhanced Transparency Framework, and include a cross-reference to APA 5 section C.

#### **Recommendations regarding existing approaches under the Convention**

We recommend that NDC accounting employ approaches already recognized under the Convention, including the most-recent IPCC guidelines and previous COP decisions, which will also minimize any additional burdens for the land sector and allow Parties to include more sectors in their NDC immediately. Approaches should be periodically refined using the best-available science. Ensuring transparency and strong environmental integrity will require that all Parties work under these common accounting guidelines for the land sector. NDC accounting for the land sector should employ approaches already recognized under the Convention, such as the most up-to-date IPCC guidelines.