



REDD+ under Article 5.2 and Article 6.2 of the Paris Agreement

Primer Report



Coalition for Rainforest Nations

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1.0

REDD+ under Article 5.2 of the Paris Agreement: The Basics

What is REDD+?

“Protecting forests through the Warsaw Framework for REDD+ under the UNFCCC is an example of the ability of people and nations to cooperate, share experiences and tools, and work together with a common goal: saving our forests and our climate at the same time.”

Simon Stiell, UN Climate Change Executive Secretary

REDD+ is a fully functional mechanism under Article 5.2 of the Paris Agreement with the purpose of incentivizing developing countries to halt deforestation and forest degradation, and to increase forest carbon stocks.

REDD+ is results-based, meaning that financial incentives can only be received after emission reductions and/or removals are fully measured, reported, and verified under the UNFCCC.¹ Once this occurs, the UNFCCC Secretariat posts these results on the Lima Information Hub.

REDD+ is fully integrated in the Paris Agreement, embedded in its Article 5. As a mechanism under the UNFCCC, all COP decisions leading to the operationalization of REDD+ were made by 192 Parties, by consensus.

Since REDD+ is a mechanism integrated in the UNFCCC and the Paris Agreement, it is part of the global carbon accounting framework. This means that all REDD+ outcomes or results are regularly reported by Parties to the UNFCCC and are subsequently verified under Article 5.2 of the Paris Agreement in a peer-review process consisting of multiple technical assessments coordinated by the UNFCCC Secretariat.

Article 5.2: Will the Real REDD+ step forward?

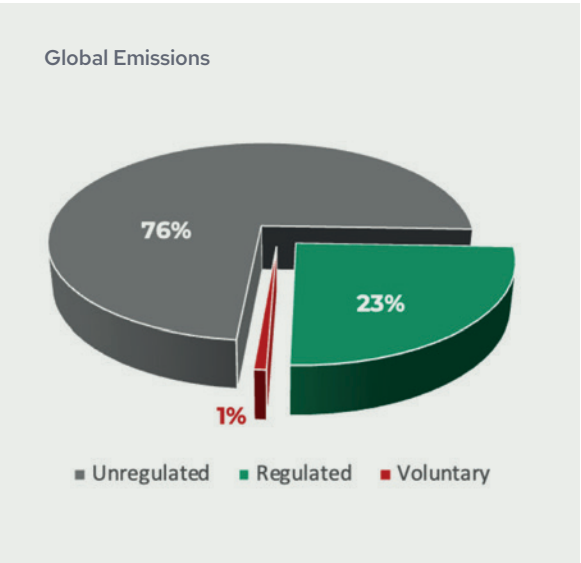
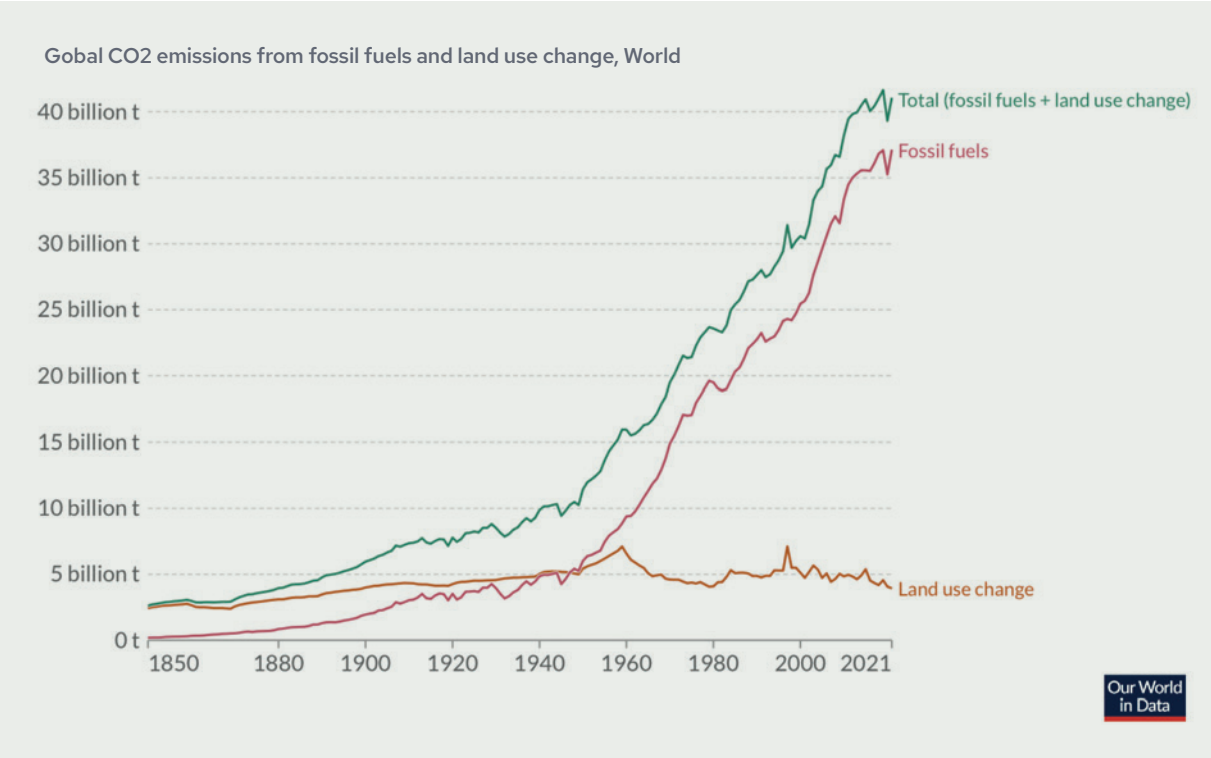
The purpose of Article 5.2 is the same today as it was two decades ago: *to support national efforts to slow, stop, and reverse tropical deforestation under the UNFCCC.*

From design, UNFCCC REDD+ was always intended for the markets. Period. While the term *REDD+* is enshrined in Article 5.2, it was never patented by the UNFCCC. To the layman this gives the impression that all forestry projects claiming to be *REDD+* are somehow linked to Article 5.2. Nothing could be further from the truth. Voluntary forestry carbon projects have no methodological or legal connection to the Paris Agreement or the UNFCCC. In fact, around 90% are based on avoidance methodologies, which are not permitted by the UNFCCC – as clearly stated within Paragraphs 6 and 3 of the SBSTA conclusion on Article 6.2 and 6.4 respectively agreed in Bonn this month².

¹ Decision 9/CP.19, paragraph 3.



Figure 1: In a climate emergency, which lever to pull



Nonetheless, VCM REDD+ became the face to markets, while the Article 5.2 REDD+ continued to be robustly and rigorously developed by over 190 Parties through the UNFCCC.

In 2023, the misuse of the term REDD+ came to a head. The voluntary carbon markets were finally exposed for the lack of environmental integrity and other financial irregularities that always existed. Multiple scientific studies and media articles covered the issue, including *The Guardian*, *Science Journal*, *Bloomberg*. The markets then crashed and corporate demand dried up.

Unlike, global compliance carbon markets, the voluntary markets have failed in reducing emissions beyond 1%.

Perceived by VCM as a threat to its market position, their narratives that Article 5.2 should only receive funding from bi-lateral and multi-lateral sources became the norm. Spurious claims that Article 5.2 had a weak MRV system, UNFCCC experts weren't expert enough and that private companies needed to independently verify UNFCCC verifications became mainstream.

But all the time, Article 5.2 had been designed for both public and private finance and was reducing emissions at multi-gigaton scale. There has never been a COP decision that ruled Article 5.2 out of the markets. In fact, the converse is true.

At COP27, Sharm El Sheikh, the *Implementation Plan* reiterated the role of private finance for Article 5.2 in supporting developing country efforts with the inclusion of Footnote 30. It refers to previously recognized COP decisions 1/CP.16, and 9/CP.19 that encourage private sector finance for developing countries in return for accomplished emissions reductions under the REDD+ mechanism:

"(It)...reaffirms that results-based finance provided to developing country Parties f or the full implementation of the activities referred to in decision 1/CP.16, paragraph 70, that is new, additional and predictable may come from a variety of sources, public and private, bilateral, and multilateral, including alternative sources, as referred to in decision 2/CP.17, paragraph 65;"

Decision 14/CP.19, Paragraph 15, goes further:

"(It)...also agrees that results-based actions that may be eligible to appropriate market-based approaches that could be developed by the Conference of the Parties, as per decision 2/CP.17, paragraph 66, may be subject to any further specific modalities for verification consistent with any relevant decision of the Conference of the Parties."

Then, at COP28 Dubai, the UAE Consensus Agreement achieved a milestone by recognizing the need to reverse deforestation by 2030 in accordance with the rules and methodologies already agreed under Article 5.2 of the Paris Agreement:

"...the need for enhanced support and investment, including through financial resources, technology transfer and capacity-building, for efforts towards halting and reversing deforestation and forest degradation by 2030 in the context of sustainable development and poverty eradication, in accordance with Article 5 of the Paris Agreement..."

2 Article Article 6.2; 6. The SBSTA took note of the work undertaken in response to paragraph 16(b)(ii) of decision 6/CMA.4 related to whether internationally transferred mitigation outcomes (ITMOs) could include emission avoidance, and agreed to continue consideration of this matter at SBSTA 68 (2028); The SBSTA notes that in the absence of further guidance by the CMA, the current guidance applies, and notes that emission avoidance is not included in the current guidance; Article 6.4; 3. The SBSTA took note of the work undertaken in response to paragraph 9(a) of decision 7/CMA.4 on consideration of whether Article 6, paragraph 4, activities could include emission avoidance and conservation enhancement, and agreed to continue consideration of this matter at SBSTA 68; The SBSTA notes that in the absence of further guidance by the CMA, the current rules, modalities, and procedures (RMPs) apply, and that emissions avoidance is not included in the current RMPs; The SBSTA further notes that conservation enhancement is not a separate category of activity in the current RMPs.

Figure 2: REDD+ emission reductions and removals achieved by developing countries under the UNFCCC.

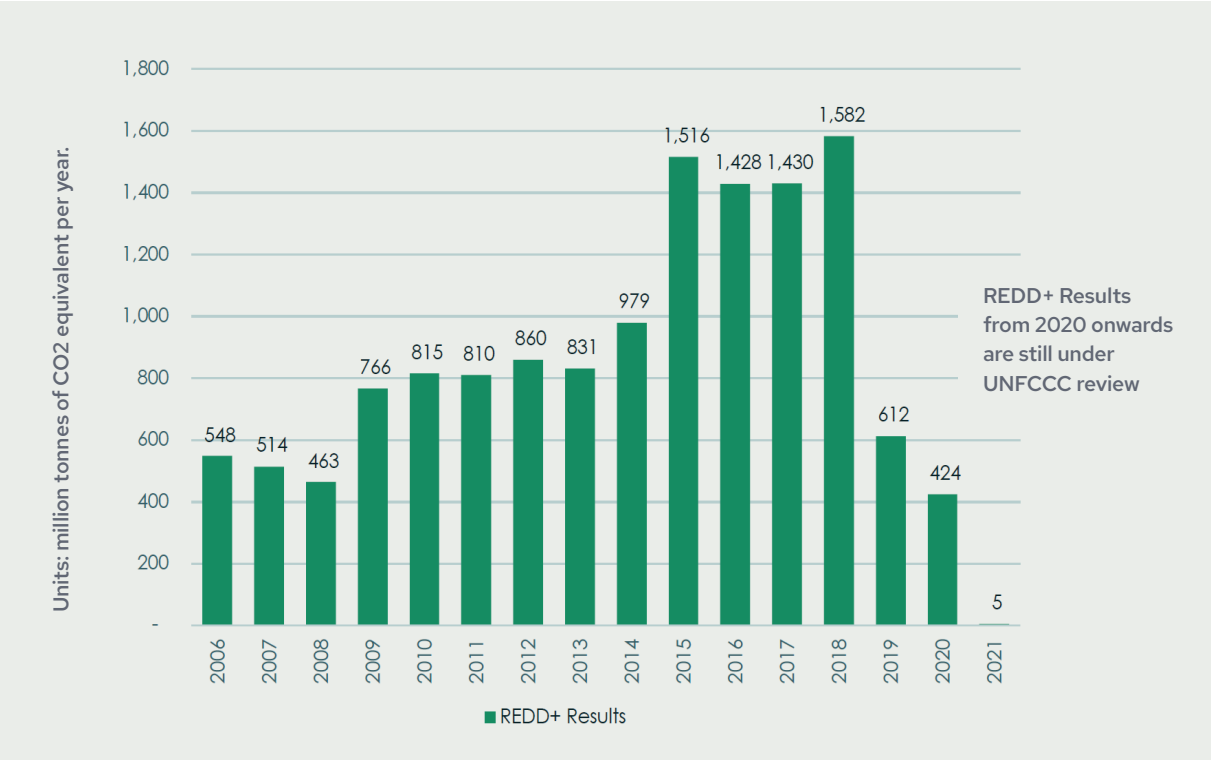
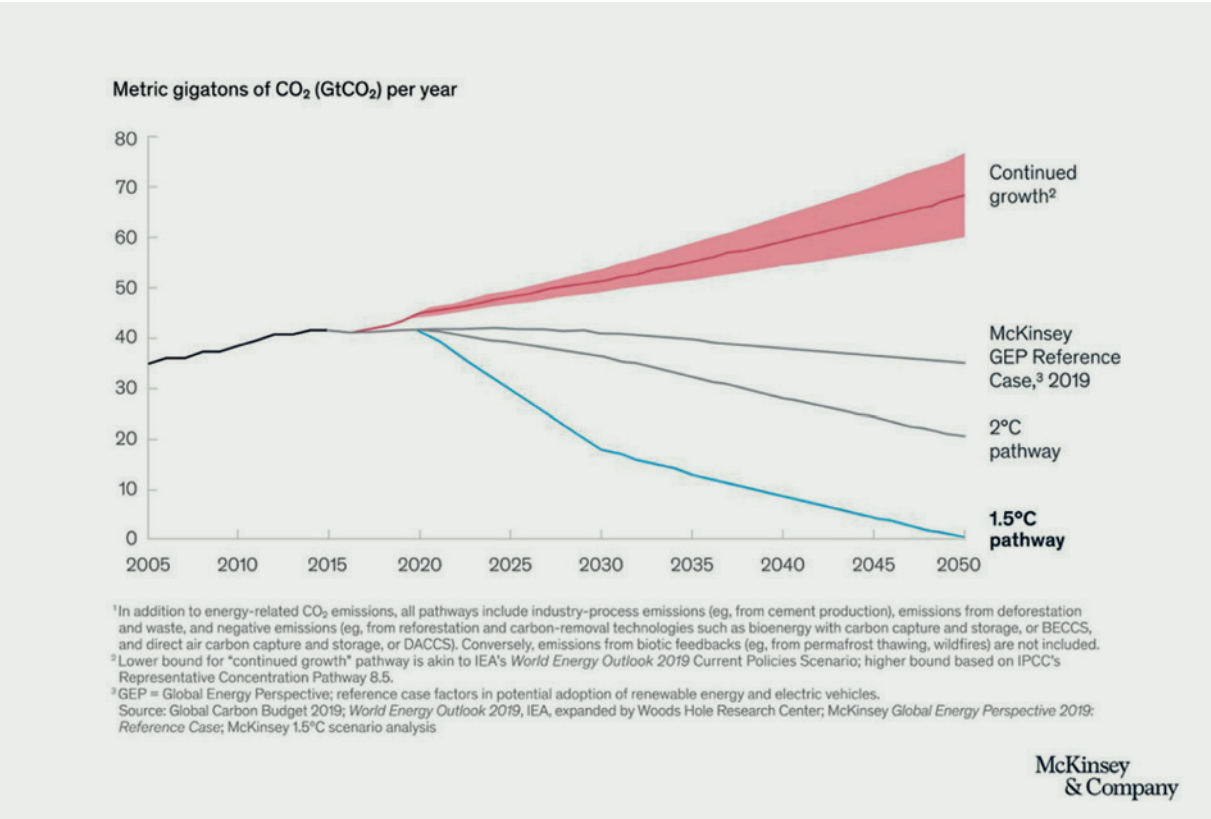


Figure 3: Emissions scenarios and remaining mitigation gap. Source: McKinsey & Company, 2020.



These agreements now pave the way for the full implementation of Article 5.2 using subsequently agreed Article 6 assessment/verification requirements to leverage carbon market finance for sovereign nations for conserving rainforests at national level.

Impact of REDD+ to date

Last year marked the 10th anniversary of its implementation. Since the Warsaw Framework for REDD+ was adopted, 65 developing countries have since reported efforts to reduce deforestation and forest degradation to the UN Climate Change secretariat. In an article celebrating this milestone, the UNFCCC reported:

“REDD+ activities implemented by developing countries cover a forest area of about 1.35 billion hectares – approximately 62% of forest area in developing countries. Moreover, 17 countries reported a reduction of 11.6 billion tons of carbon dioxide, fulfilling the requirements to obtain results-based finance.”

Also as a result of REDD+, developing countries have increased their capacities in measuring GHGs, reporting to the UNFCCC, and to undergo formal verifications under the UNFCCC. As of 2023, a total of 60 developing countries have submitted a REDD+ reference level³, with 19 of them having already reported emission reductions and/or removals. Over 369 million tonnes of CO₂eq have been paid for.

Why do we need REDD+ under Article 5.2?

According to IPCC’s latest report on climate⁴, “it is unequivocal that human influence has warmed the atmosphere, ocean and land. Widespread and rapid changes in the atmosphere, ocean, cryosphere and biosphere have occurred.” Scientists assert that catastrophic climate change could render a significant portion of the earth uninhabitable because of continued high emissions, self-reinforcing climate feedback loops, and looming tipping points.

If current CO₂ emission levels persist, the remaining carbon budget for a 50% chance to limit warming to 1.5°C will be exceeded in less than 7 years, according to the **2023 Global Carbon Project**. And this year, the **World Meteorological Society** reported that there is an 80 percent likelihood that we will exceed 1.5°C for at least one of the next five years. We are truly in the eleventh hour.

Alarmingly, there is still a significant gap between our collective, global efforts to mitigate climate change and what is needed to achieve the UNFCCC goal, especially the 1.5° C target (Figure 2). Closing this gap requires coordinated efforts, deep decarbonization, and harnessing the full potential of forests for carbon sequestration and storage.

3 Forest Reference Emission Level/Forest Reference Level (FREL/FRL)
4 https://www.ipcc.ch/report/ar6/wg1/downloads/report/IPCC_AR6_WGI_SPM.pdf



Even today, we continue to lose forests at an alarming rate. According to McKinsey & Company (2020)⁵ “deforestation today claims an area close to the size of Greece every year”.

Deforestation is a double-edge sword, as forest carbon stocks are released back into the atmosphere along with their ability to absorb atmospheric CO₂. Conversely, protecting forests keeps CO₂ fixed in trees and plants, and allows them to absorb more as they grow.

It is encouraging to know that, according to the IPCC’s Special Report on Land⁶, forest-related emission reductions and removals may contribute to 30.16 gigatonnes of emission reductions and removals per year⁷. There is enormous mitigation potential in REDD+!

Beyond carbon: other benefits of REDD+

Preserving and restoring rainforests are a critical climate solution in and of itself. However, the benefits that planet perceives as a result of their conservation and restoration go beyond carbon.

Forests provide innumerable services as they are a key component of our global systems. Forests harbor most of Earth’s terrestrial biodiversity, including 60% of all plants, 80% of all amphibians, 75% of birds, and 68% of mammal species. Forests provide fuelwood to 880 million people and create 86 million green jobs. Forests supply water and habitat for pollinators, needed to produce 35% of global food production. Over a billion people worldwide depend on wild foods⁸. This list goes on and on.

The Potential of REDD+ under Article 5.2 of the Paris Agreement

One of the challenges facing the Paris Agreement will be how to strengthen the Parties’ NDCs, as the combined impact of current commitments is still insufficient to fulfill the agreement’s goals. This has sparked increased interest and investment in low-carbon solutions and new markets. More countries, regions, cities, and companies are establishing net-zero targets.

An energy transition is urgently needed and is currently underway. In the meantime, businesses and individuals may support a quicker path to a carbon-neutral world by offsetting their hard-to-abate carbon footprints. The opportunity lies in channeling this finance through the Paris Agreement, to directly support rainforest countries preserve their forests. REDD+ under the UNFCCC is the official avenue for doing so.

5 McKinsey & Company (2020). *Climate math: what a 1.5-degree pathway would take*. Published on April 30, 2020 at: <https://www.mckinsey.com/capabilities/sustainability/our-insights/climate-math-what-a-1-point-5-degree-pathway-would-take>

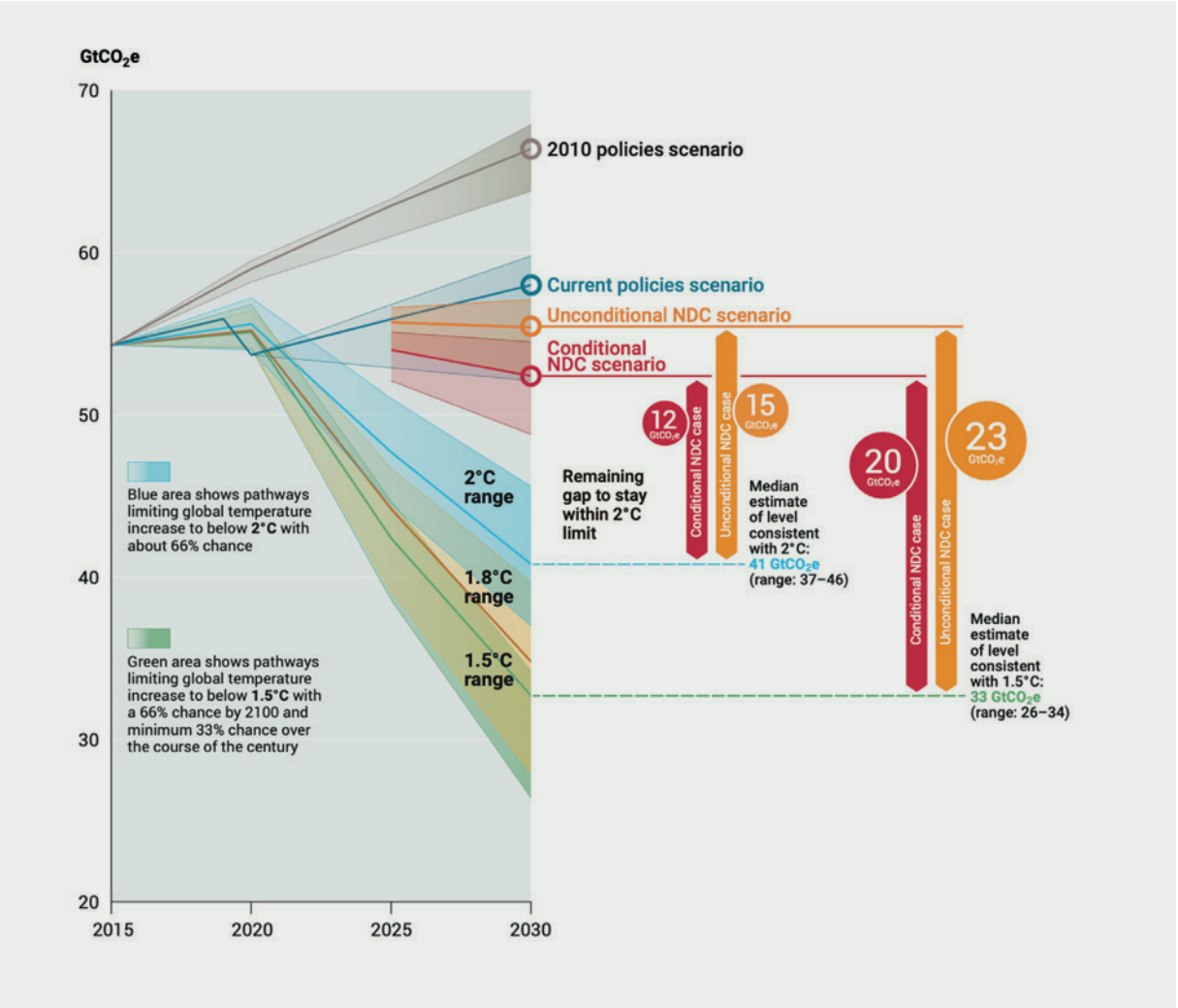
6 IPCC’s Special Report on Climate Change, Desertification, Land Degradation, Sustainable Land Management, Food Security, and GHG fluxes in terrestrial ecosystems. 2019. Available at: <https://www.ipcc.ch/srccl/>

7 Considering the maximum mitigation potential reported by IPCC (2019) for reducing deforestation, reducing forest degradation, reducing conversion, draining, burning of peatlands, reducing conversion of coastal wetlands (including mangroves), afforestation/reforestation, forest management, agroforestry, and peatland restoration (Figure TS.5, Technical Summary, page 48: https://www.ipcc.ch/site/assets/uploads/sites/4/2022/11/SRCCL_Technical-Summary.pdf).

8 FAO and UNEP (2020). *The State of the World’s Forests*: <https://www.unep.org/resources/state-worlds-forests-forests-biodiversityand-people>



Figure 4: Emission scenarios and remaining gap to achieve UNFCCC targets.
Source: UNEP’s Emissions Gap Report for 2022.



REDD+ in support of the Paris Agreement through its Article 6

To help increase NDC ambition and to foster cooperation among countries, Parties to the UNFCCC decided to include Article 6 in the Paris Agreement. Article 6 allows for the creation and transfer⁸ of internationally transferred mitigation outcomes (or ITMOs), defined as emission reductions and removals, measured in tonnes of CO₂ equivalent, that are generated from 2021 onwards.

The intention of Article 6 is for countries to pursue voluntary cooperation in the implementation and achievement of their NDCs and to allow for higher ambition in their mitigation and adaptation actions.

⁸ Article 6 established two market-based mechanisms, one based on cooperative approaches among countries (Article 6.2) and a centralized mechanism hosted in the UNFCCC (Article 6.4).

ITMOs can be generated through ‘cooperative approaches’ among countries to achieve their NDCs, but also for other international mitigation purposes other than achievement of an NDC, i.e. “other purposes” such as voluntary offsetting of emissions by companies and individuals and CORSIA.⁹

In summary, Article 5 of the Paris Agreement encourages Parties to take action to conserve and enhance carbon sinks and reservoirs of greenhouse gases, including forests, in the context of their NDCs, while Article 6 creates the framework and rules for transacting ITMOs to allow for cooperation, higher ambition, sustainable development, and environmental integrity.¹⁰

It is important to note that the UNFCCC defined a process for providing financial assistance to rainforest nations through REDD+ even before the Paris Agreement was adopted. Thus, REDD+ was integrated in the Paris Agreement (through Article 5 and 6) with a 15-year track record with demonstrable impact.

Article 6 must deliver real, additional, and varied emission reductions with the necessary speed and scale. Atmospheric integrity is essential. With these elements, Article 6 can become the lynchpin in the Paris Agreement’s efforts to slow climate change, engage the private sector and support the Global South.

We cannot make the same mistakes as we did with the Clean Development Mechanism (CDM). Article 6 must set a high bar on cooperative approaches, ensuring consistent methodologies, high quality standards, verification, oversight, and full transparency. And for rainforest nations, it must become a robust finance tool to support efforts under Article 5.2 to conserve rainforests through the sale of *Internationally Transferred Mitigation Outcomes* (ITMOs).

⁹ Carbon Offsetting and Reduction Scheme for International Aviation.

¹⁰ Article 6, paragraph 1, of the Paris Agreement.



2.0

REDD+ under Article 5.2 of the Paris Agreement: How it Works

The UNFCCC’s Conference of the Parties (COP) agreed on specific rules and procedures for REDD+. COP¹¹ decisions for REDD+ are designed and approved following normal UNFCCC procedures, including recommendations from the Subsidiary Bodies¹² of the UNFCCC and achieving decisions by consensus. The body of decisions has been growing since COP13 in Bali, in 2007:

1/CP.13	Bali Action Plan
2/CP.13	Reducing emissions from deforestation in developing countries: approaches to stimulate action
2/CP.15	Copenhagen Accord
4/CP.15	Methodological guidance for activities relating to reducing emissions from deforestation and forest degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries
1/CP.16	The Cancun Agreements: Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention
2/CP.17	Outcome of the work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention
12/CP.17	Guidance on systems for providing information on how safeguards are addressed and respected and modalities relating to forest reference emission levels and forest reference levels as referred to in decision 1/CP.16
1/CP.18	Agreed outcome pursuant to the Bali Action Plan
9/CP.19	Work program on results-based finance to progress the full implementation of the activities referred to in decision 1/CP.16, paragraph 70
10/CP.19	Coordination of support for the implementation of activities in relation to mitigation actions in the forest sector by developing countries, including institutional arrangements
11/CP.19	Modalities for national forest monitoring systems
12/CP.19	The timing and the frequency of presentations of the summary of information on how all the safeguards referred to in decision 1/CP.16, appendix I, are being addressed and respected

¹¹ Conference of the Parties to the UNFCCC. The COP for the Paris Agreement is referred to as CMA, Conference of the Parties serving as the meeting of the Parties to the Paris Agreement).

¹² Subsidiary Body for Scientific and Technological Advise (SBSTA) and the Subsidiary Body for Implementation (SBI).



- 13/CP.19
- Guidelines and procedures for the technical assessment of submissions from Parties on proposed forest reference emission levels and/or forest reference levels
- 14/CP.19
- Modalities for measuring, reporting and verifying
- 15/CP.19
- Addressing the drivers of deforestation and forest degradation
- 16/CP.21
- Alternative policy approaches, such as joint mitigation and adaptation approaches for the integral and sustainable management of forests
- 17/CP.21
- Further guidance on ensuring transparency, consistency, comprehensiveness, and effectiveness when informing on how all the safeguards referred to in decision 1/CP.16, appendix I, are being addressed and respected
- 18/CP.21
- Methodological issues related to the non-carbon benefits resulting from the implementation of the activities referred to in decision 1/CP.16, paragraph 70

This core set of COP decisions, including specific rules and procedures, was adopted by the Paris Agreement, through its Article 5, as adopted in decision 1/CP.21:

Article 5, paragraph 1	Parties should take action to conserve and enhance, as appropriate, sinks and reservoirs of greenhouse gases as referred to in Article 4, paragraph 1(d), of the Convention, including forests.
Article 5, paragraph 2	Parties are encouraged to take action to implement and support, including through results-based payments, the existing framework as set out in related guidance and decisions already agreed under the Convention for: policy approaches and positive incentives for activities relating to reducing emissions from deforestation and forest degradation, and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries; and alternative policy approaches, such as joint mitigation and adaptation approaches for the integral and sustainable management of forests, while reaffirming the importance of incentivizing, as appropriate, non-carbon benefits associated with such approaches.

Figure 5. UNFCCC’s REDD+ Web Platform: <https://redd.unfccc.int>



It is important to highlight that this second paragraph of Article 5 encourages Parties to take action to implement and support the existing framework for REDD+.

Role of the UNFCCC Secretariat

The UNFCCC Secretariat administers the REDD+ mechanism under the UNFCCC, including facilitating verifications and maintaining the UNFCCC REDD+ Web Platform, where the Lima Information Hub is hosted.

The Lima Information Hub contains information on REDD+ emission reductions and removals by country, the assessed reference levels, quantities for which payments were received, and links to all relevant documentation.



Key features of REDD+

The COP encourages developing countries to voluntarily participate in REDD+ by implementing mitigation actions in the forest sector, called REDD+ activities:

- a) Reducing emissions from deforestation
- b) Reducing emissions from forest degradation
- c) Conservation of forest carbon stocks
- d) Sustainable management of forests
- e) Enhancement of forest carbon stocks

REDD+ activities should be implemented in accordance with each country’s capabilities and national circumstances, and must promote and support the REDD+ safeguards (see below).

To participate in REDD+, and before receiving payments, countries must have in place:

1. A national strategy or action plan
2. A national forest reference emission level and/or forest reference level (FREL/FRL)¹³
3. A robust and transparent national forest monitoring system¹⁴
4. A system for providing information on how safeguards have been addressed and respected throughout the implementation of the activities

National strategies or action plans

National strategies or action plans should address the drivers of deforestation and forest degradation, land tenure issues, forest governance issues, gender considerations, ensuring the full and effective participation of relevant stakeholders, inter alia indigenous peoples and local communities.¹⁵

REDD+ Safeguards

The COP also decided on safeguards for REDD+, to be addressed and respected at all times. According to the Cancun Agreements, REDD+ activities must¹⁶:

- Contribute to the achievement of the objective set out in Article 2 of the Convention;
- Contribute to the fulfilment of the commitments set out in Article 4, paragraph 3, of the Convention;
- Be country-driven and be considered options available to Parties;

¹³ Or, if appropriate, as an interim measure, subnational FREL/FRL.
¹⁴ Or, if appropriate, subnational monitoring and reporting as an interim measure, in accordance with national circumstances.
¹⁵ Decision 1/CP.16, paragraph 72.
¹⁶ Decision 1/CP.16, annex, paragraph 1.

- Be consistent with the objective of environmental integrity and take into account the multiple functions of forests and other ecosystems;
- Be undertaken in accordance with national development priorities, objectives and circumstances and capabilities and should respect sovereignty;
- Be consistent with Parties’ national sustainable development needs and goals;
- Be implemented in the context of sustainable development and reducing poverty, while responding to climate change;
- Be consistent with the adaptation needs of the country;
- Be supported by adequate and predictable financial and technology support, including support for capacity-building;
- Be results-based;
- Promote sustainable management of forests;

Further, when undertaking REDD+ activities, the following safeguards should be promoted and supported:

- That actions complement or are consistent with the objectives of national forest programs and relevant international conventions and agreements
- Transparent and effective national forest governance structures, taking into account national legislation and sovereignty
- Respect for the knowledge and rights of indigenous peoples and members of local communities, by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples
- The full and effective participation of relevant stakeholders, in particular indigenous peoples and local communities, in the actions referred to in paragraphs 70 and 72 of this decision
- That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of this decision are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits
- Actions to address the risks of reversals
- Actions to reduce displacement of emissions

Note that the COP decided by consensus that the implementation of REDD+ in countries should respect national sovereignty.



Measurement, reporting, and verification (MRV)

MRV is a requirement for REDD+. As agreed by the COP, countries may not receive finance unless REDD+ activities are fully measured, reported, and verified.

Measurement

Countries must measure forest-related emissions and removals using IPCC’s guidelines and guidance for national GHG inventories,¹⁷ in consistency with their national GHG inventory.¹⁸ With this information countries must develop a REDD+ reference level (FREL/FRL), including the use of historical data, and for the purposes of establishing a benchmark defined in tonnes of CO₂ equivalent per year¹⁹. Once REDD+ activities have been implemented, countries may estimate emission reductions and removals by comparing against the established FREL/FRL.

Measurement is conducted through a National Forest Monitoring System (NFMS), or equivalent, that uses a combination of remote sensing and ground-based forest carbon inventory approaches for estimating, as appropriate, anthropogenic forest-related greenhouse gas emissions by sources and removals by sinks, forest carbon stocks and forest area changes.²⁰

The NFMS should provide estimates that are transparent, consistent, accurate, and that reduce uncertainties, taking into account national capabilities and capacities.²¹ Further, these estimates must be transparent and their results should be available and suitable for review as agreed by the COP²² (see verification below).

For the development of the FREL/FRL, countries should do so transparently taking into account historic data, and adjust for national circumstances.²³ Adjustments are modifications to the FREL/FRL values to reflect future trends in emissions and removals not represented by historical data. A total of 69 FREL/FRL have been submitted to the UNFCCC, 8 have been adjusted for national circumstances.²⁴

An important principle embedded in COP decisions for REDD+ measurement is the step-wise approach, which enables countries to improve and update the FREL/FRL by incorporating better data, improved methodologies and, where appropriate, additional pools, noting the importance of adequate and predictable support.²⁵ Thus, FREL/FRL may be periodically updated, as appropriate, taking into account new knowledge, new trends and any modification of scope and methodologies.²⁶

When submitting a FREL/FRL, countries should provide the information used, including historical data, in a comprehensive and transparent way.²⁷ The information submitted must be transparent, complete, consistent and accurate, including methodological information, including a description of data sets, approaches, methods, models, if applicable and assumptions used, descriptions of relevant policies and plans, and descriptions of changes from previously submitted information.²⁸

When measuring FREL/FRL emissions and removals, countries must include information on the pools, GHGs and REDD+ activities included, and the reasons for omitting a pool and/or activity, noting that significant pools and/or activities should not be excluded.²⁹

Countries should also provide the definition of forest used in the FREL/FRL and, if appropriate, in case there is a difference with the definition of forest used in the national greenhouse gas inventory or in reporting to other international organizations, an explanation of why and how the definition used in the construction of forest reference emission levels and/or forest reference levels was chosen.³⁰

For the measurement of REDD+ results, countries must use data and information that is transparent and consistent over time with the FREL/FRL.³¹ Emission reductions and removals must also be expressed in tonnes of CO₂ equivalent per year.³²

Box 1. Modalities for national forest monitoring systems.

The COP decided that the development of Parties’ national forest monitoring systems (NFMS) for the monitoring and reporting of REDD+ activities should be guided by the most recent IPCC guidance and guidelines, as adopted or encouraged by the COP, as a basis for estimating emissions and removals. Subnational monitoring may be allowed as interim measure.³³

NFMS must be robust and should provide data and information that are transparent, consistent over time, and are suitable for measuring, reporting and verifying anthropogenic forest-related emissions by sources and removals by sinks, forest carbon stocks, and forest carbon stock and forest-area changes resulting from the implementation of REDD+ activities.³⁴

NFMS should build upon existing systems, as appropriate,³⁵ enable the assessment of different types of forest in the country, including natural forest, as defined by countries.³⁶ NFMS should also be flexible and allow for improvement³⁷.

17 Decision 4/CP.15, paragraph 1(c)
18 Decision 12/CP.17, paragraph 8
19 Decision 12/CP.17, paragraph 7
20 Decision 4/CP.15, paragraph 1(d)(i)
21 Decision 4/CP.15, paragraph 1(d)(ii)
22 Decision 4/CP.15, paragraph 1(d)(iii)
23 Decision 4/CP.15, paragraph 7
24 Bhutan, Colombia, Congo, Gabon, Guyana, Suriname, and Viet Nam.
25 Decision 12/CP.17, paragraph 10
26 Decision 12/CP.17, paragraph 12
27 Decision 12/CP.17, annex, paragraph a
28 Decision 12/CP.17, annex, paragraph b
29 Decision 12/CP.17, annex, paragraph c
30 Decision 12/CP.17, annex, paragraph d

31 Decision 14/CP.19, paragraph 3
32 Decision 14/CP.19, paragraph 4

33 Decision 11/CP.19, paragraph 2
34 Decision 11/CP.19, paragraph 3
35 Decision 11/CP.19, paragraph 4 (a)
36 Decision 11/CP.19, paragraph 4 (b)
37 Decision 11/CP.19, paragraph 4 (c)



Reporting

The COP decided that FREL/FRL may reported and updated at any time, while REDD+ results should be reported in conjunction with Biennial Update Reports (BUR)³⁸ or Biennial Transparency Reports (BTR)³⁹. Countries must report information on the rationale and development of their FREL/FRL, which may be updated to reflect better knowledge and methods.

When reporting REDD+ results, countries must include information on the assessed FREL/FRL,⁴⁰ the activity(ies) included in the FREL/FRL,⁴¹ the territorial area covered,⁴² the date of FREL/FRL submission, the date of the final technical assessment report,⁴³ the period (in years) of the assessed FREL/FRL.

Further countries should report⁴⁴:

- Results in tonnes of CO2 equivalent per year, consistent with the assessed FREL/FRL⁴⁵
- Demonstration that the methodologies used to produce the results are consistent with those used to establish the assessed FREL/FRL⁴⁶
- A description of the NFMS and the institutional roles and responsibilities for measuring, reporting and verifying the results⁴⁷
- Necessary information that allows for the reconstruction of the results⁴⁸

The summary of information of safeguards should be reported periodically and be included in national communications, and should include information on how the REDD+ safeguards are being addressed and respected throughout the implementation of the REDD+ activities.⁴⁹ This summary may also be provided, on a voluntary basis, via the web platform on the UNFCCC website.⁵⁰

The summary of safeguards should be provided after the start of the implementation REDD+ activities.⁵¹ Subsequent presentations of the summary of information should be consistent with the provisions for submissions of national communications, on a voluntary basis.⁵²

All reports are publicly available on the **REDD+ Web Platform**. (See opposite)

38 Decision 14/CP.19, paragraphs 6 and 7

39 When reporting under the Paris Agreement, according to decision 18/CMA.1, paragraph 14

40 Decision 14/CP.19, annex, paragraph 1 (a)

41 Decision 14/CP.19, annex, paragraph 1 (b)

42 Decision 14/CP.19, annex, paragraph 1 (c)

43 Decision 14/CP.19, annex, paragraph 1 (d)

44 Decision 14/CP.19, annex, paragraph 1 (e)

45 Decision 14/CP.19, annex, paragraph 2

46 Decision 14/CP.19, annex, paragraph 3

47 Decision 14/CP.19, annex, paragraph 4

48 Decision 14/CP.19, annex, paragraph 5

49 Decision 12/CP.17, annex, paragraph 4

50 Decision 12/CP.17, annex, paragraph 3

51 Decision 12/CP.17, annex, paragraph 4

52 Decision 12/CP.17, annex, paragraph 5





Verification

General approach to verification

The COP decided on a two-step, independent verification based on a peer-review process facilitated by the UNFCCC. For the FREL/FRL and the REDD+ results, separately, the UNFCCC Secretariat coordinates an independent technical assessment. For each, two LULUCF⁵³ experts are selected from the UNFCCC Roster of Experts, one from a developing country and another from a developed country.

In total, four LULUCF experts review a country’s estimation of REDD+ emission and/or removals⁵⁴. Experts are nominated by Parties and are trained and certified by the UNFCCC. They work to develop technical assessment reports, containing issues and areas for improvement. These reports are also publicly available on the *REDD+ Web Platform*.

Each technical assessment takes about 9-12 months, with a centralized verification week in Bonn, Germany, at UNFCCC’s Headquarters. The UNFCCC Secretariat facilitates the verification and the engagement with countries. Verifications are guided by strict rules and procedures adopted by the COP, including the provision of data to enable full reconstruction of all GHG estimates and has a particular emphasis on checking the transparency, consistency, and accuracy of data.

Nature of the verification

Verification of as FREL/FRL under the UNFCCC seeks to assess the degree to which information provided by Parties is in accordance with the guidelines for FREL/FRL,⁵⁵ and to offer a facilitative, nonintrusive, technical exchange of information on the construction of the FREL/FRL with a view to supporting the capacity of developing country Parties for the construction and future improvements, as appropriate, of their FREL/FRL, subject to national capabilities and policy.⁵⁶

For REDD+ results, the verification seeks to analyze the extent to which there is consistency in methodologies, definitions, comprehensiveness, and the information provided between the assessed FREL/FRL and the REDD+ results.⁵⁷ LULUCF experts check the transparency, consistency, completeness, and accuracy of the data and information provided.⁵⁸

LULUCF experts must refrain from making any judgment on domestic policies.⁵⁹

53 Land use, land use change and forestry (LULUCF)

54 Additional verification is due if REDD+ results are converted to ITMOs.

55 Decision 13/CP.19, annex, paragraph 1 (a)

56 Decision 13/CP.19, annex, paragraph 1 (b)

57 Decision 14/CP.19, paragraph 11 (a)

58 Decision 14/CP.19, paragraph 11 (b)

59 Decision 13/CP.19, annex, paragraph 4



Composition of the verification teams

The UNFCCC ensures a balanced representation of LULUCF experts from developing and developed countries. The Consultative Group of Experts (CGE) may nominate one of its experts from a developing country Party with relevant expertise to participate in the verifications as an observer. Each submission shall be assessed by two LULUCF experts selected from the UNFCCC roster of experts, one from a developed country and one from a developing country.⁶⁰

Verifications are coordinated by the UNFCCC secretariat. The LULUCF experts are selected from the UNFCCC roster of experts. Participating experts will serve in their personal capacity and will be neither nationals of the Party undergoing the technical assessment nor funded by that Party.⁶¹

For REDD+ results, the LULUCF experts will be included among the members selected for the technical team of experts, or TTE, which conducts the verification of BURs under the UNFCCC.⁶²

Output of the verifications

For the verification of FREL/FRL, LULUCF experts will conduct a thorough and comprehensive assessment of the submitted data and information and will prepare a report under its collective responsibility.⁶³ Verification reports are published by the UNFCCC Secretariat via the UNFCCC REDD+ Web Platform, containing the technical annex with REDD+ results, its analysis, areas for technical improvement identified, as well as any comments and/or responses by the Party concerned, including areas for further improvement and capacity-building needs, if noted by the Party concerned.⁶⁴

Reconstruction of the results

For both the FREL/FRL and REDD+ results, the COP decided that countries must provide complete information, meaning that data is available for full reconstruction of the emissions and removals estimates.⁶⁵ If reconstruction is not possible, then LULUCF experts will note this in the verification report.

60 Decision 9/CP.13, annex, paragraph 9 for FREL/FRL, and decision 14/CP.19, paragraph 13 for REDD+ results

61 Decision 9/CP.13, annex, paragraph 7
62 Decision 14/CP.19, paragraph 10
63 Decision 9/CP.13, annex, paragraph 6

64 Decision 14/CP.19, paragraph 14 (d)
65 Decision 13/CP.19, annex, paragraph 2 (c), and decision 14/CP.19, paragraph 11 (b)

REDD+ results

Before receiving payments, REDD+ activities should be fully measured, reported and verified.⁶⁶ Also, countries should have in place⁶⁷:

- A national strategy or action plan
- A technically assessed FREL/FRL
- A national forest monitoring system (NFMS), capable of measuring the impacts of REDD+ activities with accuracy and transparency
- The most recent summary of information on how all of the safeguards have been addressed and respected⁶⁸

Once REDD+ emission reductions and/or removals are verified, they are posted in the Lima Information Hub⁶⁹ by the UNFCCC Secretariat. Also, the Hub publishes information on the results of REDD+ activities, and corresponding payments,⁷⁰ the quantity of results for which payments were received and the entities paying for them, and contains the following information:⁷¹

- The results for each relevant period expressed in tonnes of carbon dioxide equivalent per year and a link to the technical report
- The assessed FREL/FRL expressed in tonnes of carbon dioxide equivalent per year and a link to the final verification report by the LULUCF experts
- The summary of information on how all of the safeguards are being addressed and respected
- A link to the national strategy or action plan
- Information on the national forest monitoring system, as provided in the technical annex of the Biennial Update or Transparency Report (BUR or BTR)

66 Decision 9/CP.19, paragraph 3
67 Decision 9/CP.19, paragraph 3

68 Decision 9/CP.19, paragraph 4
69 Decision 9/CP.19, paragraph 9

70 Decision 9/CP.19, paragraph 9
71 Decision 9/CP.19, paragraph 9, items a-e



Coordination of financial support

The COP decided that REDD+ finance provided to developing countries may come from a variety of sources, public and private, bilateral and multilateral, including alternative sources.⁷² Moreover, to improve coordination on REDD+ finance, the COP requested Parties to designate a national entity or focal point for REDD+, with the authority to nominate entities to obtain and receive REDD+ finance, in accordance with national circumstances and the principles of sovereignty.⁷³

Further, the following needs and functions were identified for national focal points:⁷⁴

- Strengthen, consolidate and enhance the sharing of relevant information, knowledge, experiences and good practices, at the international level, taking into account national experiences and, as appropriate, traditional knowledge and practices
- Identify and consider possible needs and gaps in coordination of support, taking into consideration relevant information communicated under the UNFCC and other multilateral and bilateral arrangements
- Consider and provide opportunities to exchange information between the relevant bodies established under the UNFCCC and other multilateral and bilateral entities financing and funding REDD+ activities and the underlying operative framework
- Provide information and any recommendations to improve the effectiveness of finance, including results-based finance, technology and capacity-building for developing country Parties when implementing REDD+ activities and the underlying operative framework
- Provide information and recommendations on improving the effectiveness of finance to entities including bilateral, multilateral and private sector entities that finance and implement REDD+ activities and the underlying operative framework
- Encourage other entities providing support for the activities and elements referred to in decision 1/CP.16, paragraphs 70, 71 and 73, to enhance efficiency and coordination and to seek consistency with the operating entities of the financial mechanism of the Convention, as appropriate;
- Exchange information on the development of different approaches, including joint mitigation and adaptation approaches for the integral and sustainable management of forests;

National focal points, Parties and relevant entities for coordination of support hold annual meetings in conjunction with subsidiary bodies for the UNFCCC.⁷⁵ They may seek input from relevant bodies established under the Convention, international and regional organizations, the private sector, indigenous peoples and civil society in undertaking their work and invite the representatives of these entities to participate as observers in these meetings.⁷⁶

72 Decision 9/CP.19, paragraph 1
73 Decision 10/CP.19, paragraph 2

74 Decision 10/CP.19, paragraph 3
75 Decision 10/CP.19, paragraph 5

76 Decision 10/CP.19, paragraph 8

Figure 6. Lima Information Hub hosted on the UNFCCC REDD+ Platform:
<https://redd.unfccc.int/info-hub.html>



3.0

Operationalization of REDD+ through Articles 5.2 and 6.2 of the Paris Agreement

New features in the Paris Agreement

REDD+ was included in the Paris Agreement under Article 5. Further, in Katowice in 2018, the Conference of the Parties serving as the meeting of the Paris Agreement (CMA) decided that developing countries must report REDD+ results through the new Biennial Transparency Reports (BTRs),⁷⁷ to ensure that the measurement, reporting and verification of REDD+ results is fully integrated in the Paris Agreement’s Enhanced Transparency Framework. Thus, the verification of REDD+ results will occur as part of the technical expert review⁷⁸ under Article 13 of the Paris Agreement.

There are new features stemming from the integration of the REDD+ verification as part of the BTR technical expert review. The verification of REDD+ results may now occur as a centralized review, in-country review, desk review or simplified review, including the format of reviews.

REDD+ as a cooperative approach

REDD+ is by its construct a cooperative approach, as described in Article 6.2 of the Paris Agreement:

“Parties shall, where engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions, promote sustainable development and ensure environmental integrity and transparency, including in governance, and shall apply robust accounting to ensure, inter alia, the avoidance of double counting, consistent with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.”
(Article 6, paragraph 2, of the Paris Agreement)

⁷⁷ Decision 18/CMA.1, paragraph 14

⁷⁸ Decision 18/CMA.1, section VII



As defined by the COP, REDD+ is voluntary and involves fully measured, reported and verified REDD+ results, defined in tonnes of CO₂ equivalent per year. REDD+ also follows the principle of environmental integrity and implies cooperation between and among parties and entities. Following the agreed safeguards, REDD+ also seeks to promote sustainable development and ensure efficient governance, among others.

The CMA further specified the operations rules on Article 6.2 of the Paris Agreement, which recognizes that Parties may choose to pursue voluntary cooperation in the implementation of their NDCs⁸⁵ to allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity.⁸⁶

When engaging in cooperative approaches that involve the use of internationally transferred mitigation outcomes (ITMOs) towards NDCs, Parties must promote sustainable development and ensure environmental integrity and transparency, including in governance, and shall apply robust accounting.⁸⁷

ITMOs may be created through cooperative approaches, such as REDD+ result-based payments, and have the following characteristics, as agreed by CMA3:

Nature	ITMOs are real, verified, and additional emission reductions and removals measured in tonnes of CO ₂ equivalent ⁸⁸
Authorization	All ITMOs are authorized by the national government ⁸⁹
Corresponding adjustments	Are applied to all ITMOs that are transferred, regardless of who purchases them. This ensures no double-counting. ⁹⁰
Vintage	The CMA only allows post-2020 emission reductions or removals to be eligible as ITMOs ⁹¹

85 Nationally-Determined Contributions
86 Article 6, paragraph 1, of the Paris Agreement
87 Article 6, paragraph 2, of the Paris Agreement

88 Decision 2/CMA.3, paragraphs 1a-c
89 Article 6, paragraph 3, of the Paris Agreement
90 Decision 2/CMA.3, paragraphs 6 and 16

91 Decision 2/CMA.3, paragraph 1e

Each Party participating in a cooperative approach that involves the use of ITMOs shall ensure that:⁹²

- It is a Party to the Paris Agreement;
- It has prepared, communicated and maintained an NDC;
- It has arrangements in place for authorizing the use of ITMOs;
- It has arrangements in place for tracking ITMOs;
- It has provided the most recent national inventory report;
- Its participation contributes to the implementation of its NDC and long-term low-emission development strategy, and the long-term goals of the Paris Agreement.

Thus, under the Paris Agreement, developing countries may issue REDD+ results under Article 5 that can be converted to ITMOs under Article 6.2 by adhering to CMA guidance and fulfilling the participation, reporting and verification requirements.

Basis for implementing REDD+ cooperative approaches

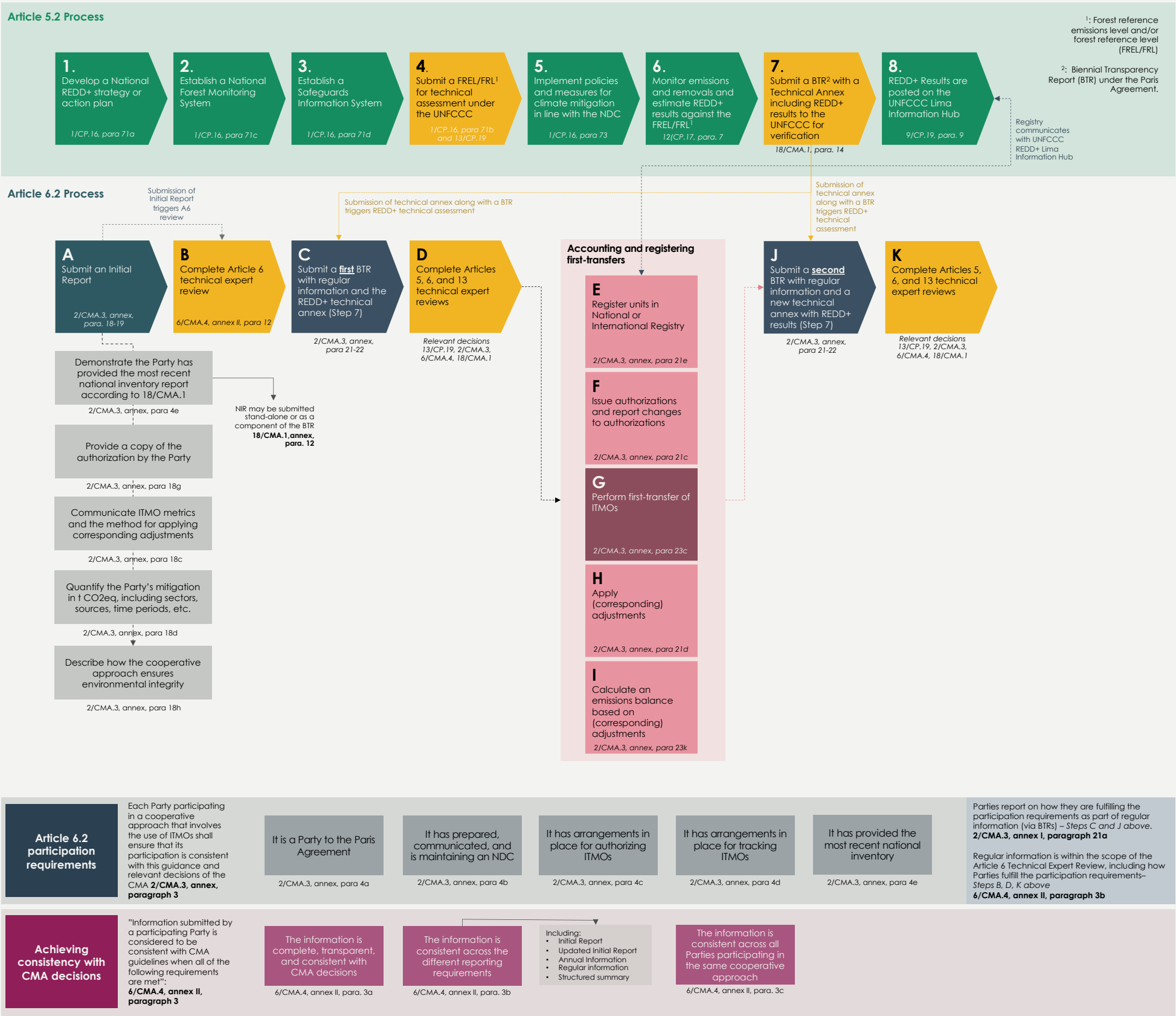
REDD+ cooperative approaches imply the transaction of REDD+ ITMOs. A REDD+ ITMO is simply an ITMO generated as a result of a country’s National REDD+ Strategy or Action Plan. A REDD+ ITMO is generated following all rules and requirements defined by the COP for REDD+, as well as all rules and requirements defined by the CMA for cooperative approaches (Figure 7). Further negotiations of additional rules and procedures relating to cooperative approaches will continue at COP28 in Dubai. At present, the main requirements are set out in two CMA decisions:

CMA Decision	Title
2/CMA.3	Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement
6/CMA.4	Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

92 Decision 2/CMA.3, paragraph 4



Figure 7. Requirements for the generation of REDD+ ITMOs. Steps in yellow show verification processes under the UNFCCC.



Practical considerations when operationalizing REDD+ cooperative approaches

Operationalizing REDD+ cooperative approaches requires that a developing country first complies with the requirements under the UNFCCC for REDD+, including the eight steps shown in Figure 7, as well as the additional requirements for cooperative approaches under Article 6, paragraph 2.



Related to the Article 5.2 process, steps 1-8 are explained under section 2.0.
Steps A through K are explained below in more detail:

STEP A. Submit an Article 6, paragraph 2, Initial Report⁹³.

Participating Parties shall submit an Initial Report no later than the authorization of ITMOs⁹⁴, or where practical, in conjunction with the next BTR. The outline for the initial report is provided in Annex V to decision 6/CMA.4. An initial report shall be submitted by each participating party. The initial report includes comprehensive information to demonstrate that parties fulfill the participation requirements, metrics and the method for applying corresponding adjustments, the quantification of ITMOs, among other requirements. The initial report shall include a copy of the authorization letter by the participating Party, describing the approach, its duration, expected yearly mitigation, participating Parties, and authorized entities.

As part of the Initial Report, and for each cooperative approach, each participating Party shall provide a copy of the authorization, including a description of the approach, its duration, the expected mitigation for each year of its duration, and the participating Parties involved and authorized entities⁹⁵.

The submission of an initial report or an updated initial report triggers an Article 6 technical expert review. Where an initial report or updated initial report for a Party is submitted at the same time as the Party’s regular information, the initial report or updated initial report and regular information may be reviewed together in a single Article 6 technical expert review.⁹⁶

STEP B. Complete the Article 6 technical expert review.⁹⁷

An Article 6 technical expert review consists of a desk or centralized review of the consistency of the information submitted by the Party. An Article 6 technical expert review shall be undertaken in a manner that minimizes burden on Parties and the secretariat.⁹⁸ An Article 6 technical expert review team shall review the information submitted, and to the extent possible, information submitted by all the participating Parties on a cooperative approach shall be reviewed as part of the review.⁹⁹

The Article 6 technical expert review team shall prepare a report on its review that shall, if applicable, include recommendations to the participating Party on how to improve consistency with this guidance and relevant decisions of the CMA, including on how to address inconsistencies in quantified information and/or identified by the secretariat as part of the consistency check.¹⁰⁰ The Article 6 technical expert review team shall forward its reports for consideration of the participating Party. The reports shall be made publicly available on the centralized accounting and recording platform (CARP).¹⁰¹

93 Decision 2/CMA.3, annex, paragraphs 18-19.

94 Decision 2/CMA.3, annex, paragraphs 18-19.

95 Decision 2/CMA.3, annex, paragraph 18g.

96 Decision 6/CMA.4, annex II, paragraph 12.

97 Decision 2/CMA.3, annex, paragraphs 25-28.

98 Decision 2/CMA.3, annex, paragraphs 25.

99 Decision 2/CMA.3, annex, paragraphs 26.

100 Decision 2/CMA.3, annex, paragraphs 27.

101 Decision 2/CMA.3, annex, paragraphs 28.

STEP C. Submit a first Biennial Transparency Report (BTR), including REDD+ results.¹⁰²

According to the Enhanced Transparency Framework (ETF) of the Paris Agreement, all Parties shall submit their first BTR and national inventory report (NIR), if submitted as a stand-alone report, in accordance with the modalities, procedures and guidelines, at the latest by 31 December 2024.¹⁰³ The annex to decision 18/CMA.1 contains the guidelines and procedures for preparing a BTR and the national inventory report. Decision 5/CMA.3 contains the common reporting tables (national inventory report) and common tabular formats (tracking progress and achievement of NDCs) for reporting information under the Paris Agreement. Annex IV of 5/CMA.3 includes the outline for the BTR report, pursuant to the modalities, procedures and guidelines for the ETF. Annex V includes the outline for the national inventory document.

With respect to REDD+, developing country Parties may submit a technical annex containing modalities for measuring, reporting and verifying the REDD+ activities as an annex to the BTR to be submitted by Parties under Article 13 of the Paris Agreement. Further, 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.¹⁰⁴

STEP D. Complete the Articles 5, 6 and 13 technical expert reviews.

The guidelines for the Article 5 technical assessment of REDD+ results are included in COP decision 14/CP.19. For more information please check section 2.0. The Article 6 technical expert review (TER) is briefly described under Step B above. The scope of this TER includes a review of consistency of the information, including on each cooperative approach, submitted by the participating Party in its initial report or updated initial report with the requirements of decision 2/CMA.3.¹⁰⁵ The Article 6 TER also includes a review of the consistency of the information in relation to its participation in cooperative approaches submitted by the participating Party in its regular information as an annex to the BTR with the requirements of decision 2/CMA.3.¹⁰⁶ Finally, the Article 6 TER includes a consideration of the results of the consistency check performed by the secretariat on the information submitted by the participating Party for recording in the Article 6 database, including across participating Parties for each cooperative approach in which the Party under review participates.¹⁰⁷

102 Decision 18/CMA.1, paragraph 14.

103 Decision 18/CMA.1, paragraph 3.

104 Decision 18/CMA.1, paragraph 3.

105 Decision 6/CMA.4, annex II, paragraph 2a-2b

106 Decision 6/CMA.4, annex II, paragraph 2c..

107 Decision 6/CMA.4, annex II, paragraph 2d.



With respect to the Article 13 TER, it consists of a review of consistency of the information submitted by the Party under Article 13 with the modalities, procedures, and guidelines, including the national inventory report of anthropogenic emissions by sources and removals by sinks of greenhouse gases, prepared using good practice methodologies accepted by the Intergovernmental Panel on Climate Change¹⁰⁸, and the information necessary to track progress made in implementing and achieving its NDC.¹⁰⁹ The Article 13 TER also includes a review of the information on financial Information on financial, technology development and transfer and capacity-building support provided to developing country Parties. Information submitted by other Parties that provide support, as referred to in Article 9, paragraph 2, of the Paris Agreement, may undergo a technical expert review of this reported information at the Party’s discretion.¹¹⁰

According to decisions 18/CMA.1 and 6/CMA.4, the TER for Articles 5, 6, and 13 may occur in conjunction, allowing for a broader consistency check.

STEP E – I. Authorize first-transfers of ITMOs and calculate the emissions balance.

According to CMA decisions, Parties shall report regular information via the BTR, including annual quantity of ITMOs transferred¹¹¹, annual quantity of ITMOs used towards the achievement of NDCs¹¹¹ or for other international mitigation purposes¹¹³, net annual quantity of ITMOs¹¹⁴, total quantitative corresponding adjustments used to calculate the emissions balance¹¹⁵, annual emissions balance¹¹⁶, the amounts per cooperative approach, sector, transferring Party, using Party and vintages¹¹⁷, among others.

The REDD+ results published on the UNFCCC Lima Information Hub (Step 8) are registered in the national or international registry used by the participating Party (Step E). Subsequently, host Parties issue the authorizations (and report any changes to them), as reflected in Step F. For authorized ITMOs, the host Parties perform the first-transfer of ITMOs (Step G) and apply the (corresponding) adjustments in Step H. Based on the adjustments made, the host Party calculates the emissions balance (Step I) and reports them in the upcoming (second) BTR (Step J), which triggers an Article 6 TER.

STEP J. Submit a second BTR, which may include new REDD+ results.

This second BTR includes regular information and annual information reported biennially, in line with CMA guidelines. The Article 6 TER is triggered by the submission of regular information annexed to the second BTR. This second BTR may include a new set of REDD+ results, also triggering an Article 5 technical assessment. At this stage, these steps become cyclical with new information being provided biennially, and new TERs being triggered as a result of this.

108 Article 13, paragraph 7a, of the Paris Agreement.

109 Article 13, paragraph 7b, of the Paris Agreement.

110 Decision 18/CMA.1, paragraph 150c.

111 Decision 2/CMA.3, annex, paragraph 23c.

112 Decision 2/CMA.3, annex, paragraph 23e.

113 Decision 2/CMA.3, annex, paragraph 23d.

114 Decision 2/CMA.3, annex, paragraph 23f.

115 Decision 2/CMA.3, annex, paragraph 23g.

116 Decision 2/CMA.3, annex, paragraph 23k.

117 Decision 2/CMA.3, annex, paragraph 23l.

STEP K. Complete the Articles 5, 6 and 13 technical expert reviews.

The Article 6 TER triggered by the submission of regular information annexed to the BTR now includes information from the initial report, any updated initial report, annual information and regular information, as well as the structured summary including the emissions balance¹¹⁸. Participation in cooperative approaches is consistent with CMA decisions once the information submitted by participating Parties is complete, transparent, consistent across all submissions by each participating Party and across participating Parties in the same cooperative approach¹¹⁹.

Note on the participation requirements for cooperative approaches

Each Party participating in a cooperative approach that involves ITMOs shall ensure that it is a Party to the Paris Agreement¹²⁰, that it has prepared, communicated and is maintaining an NDC¹²¹, that it has arrangements in place for authorizing the use¹²² and for tracking ITMOs¹²³, and it has provided the most recent national inventory report¹²⁴. It is important to note that paragraph 5 refers to the special circumstances of small islands development states (SIDS) and least developed countries (LDC).

Note on annual information

Each participating Party shall, on an annual basis by no later than 15 April of the following year and in an agreed electronic format, submit for recording in the Article 6 database the following information¹²⁵:

Annual information on authorization of ITMOs for use towards achievement of NDCs, authorization of ITMOs for use towards other international mitigation purposes, first transfer, transfer, acquisition, holdings, cancellation, voluntary cancellation, voluntary cancellation of mitigation outcomes or ITMOs towards overall mitigation in global emissions, and use towards NDCs.¹²⁶

In respect of the above, the cooperative approach, the other international mitigation purpose authorized by the Party, the first transferring participating Party, the using participating Party or authorized entity or entities, as soon as known, the year in which the mitigation occurred, the sector(s) and activity type(s), and the unique identifiers.¹²⁷

Further, through their BTR, Parties shall also submit the following annual information (reported biennially) on the corresponding adjustments applied and any updates to information for previous years in the NDC implementation period to the Article 6 database.¹²⁸

118 Decision 6/CMA.4, annex II, paragraph 3b.

119 Decision 6/CMA.4, annex II, paragraph 3.

120 Decision 2/CMA.3, annex, paragraph 4a.

121 Decision 2/CMA.3, annex, paragraph 4b.

122 Decision 2/CMA.3, annex, paragraph 4c.

123 Decision 2/CMA.3, annex, paragraph 4d.

124 Decision 2/CMA.3, annex, paragraph 4e.

125 Decision 2/CMA.3, annex, paragraph 20.

126 Decision 2/CMA.3, annex, paragraph 20a.

127 Decision 2/CMA.3, annex, paragraph 20b.

128 Decision 2/CMA.3, annex, paragraph 23.



4.0

What makes REDD+ under Article 5.2 unique?

Forecasts suggest that meeting the current target of limiting the rise in global temperatures to 1.5° will need deep and sustained emission reductions. Removals are also key to compensate for any remaining emissions that are hard-to-abate in the foreseeable timeframe.

As an official mechanism of the UNFCCC and the Paris Agreement, REDD+:



Supports sovereign carbon credits

According to Article 6.3 of the Paris Agreement, all ITMOs must be authorized by participating Parties. Thus, all REDD+ results and ITMOs are recognized by a host government.



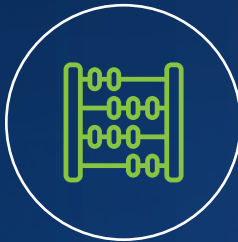
Aids developing countries where it's most needed

REDD+ finance is strategically invested in those sectors that need it the most, as prioritized and defined by host governments in their national REDD+ strategies and stakeholder consultation and safeguards.



Directly impacts the global carbon budget

REDD+ results and ITMOs are reported through biennial transparency reports (BTR) containing the country's national GHG inventory, as well as through the required Article 6 reporting. Thus, REDD+ emissions reductions, removals and financial contributions directly impact the Paris Agreement's recurring global stocktake which takes place every 5 years.



Emission reductions and removals can only be accounted for once

Under Article 6, host countries are required to "correspondingly adjust" for any ITMO transaction. This ensures that units are only used once, as registered in each country's national registry, and noted in the centralized registry housed in the UNFCCC.



Is fully integrated with the 5-yr NDC belt-tightening

REDD+ finance helps countries achieve their NDCs. REDD+ results and ITMOs can be seamlessly integrated in national climate targets, following the appropriate carbon accounting provisions defined under the UNFCCC. This provides transparency and enhanced accounting.



Is not subject to leakage

The COP requires that REDD+ measurement, reporting and verification is conducted at the national level. Subnational accounting is only allowed as interim measure. Most countries elected to account for their entire national territory, ensuring that there is no risk of leakage, i.e. displacement of emissions. This means that REDD+ finance is effectively reducing emissions and promoting removals at scale.



Helps countries leverage further climate ambition

Countries must update their NDCs every 5-year to increase ambition. Decreasing ambition is not allowed under the Paris Agreement (called no-backsliding). REDD+ finance helps countries achieve their NDCs and to finance additional climate action.



Respect local law and regulations

By financing a national program directly, REDD+ finance complies with local law and regulations, ensuring that contributions are managed by the highest authority in the country – the national government. Note that REDD+ safeguards require the full and effective participation of all stakeholders, including local communities and Indigenous Peoples. National governments ensure this coordination and a distribution of benefits that is equitable and fair.



Is not subject to conflict of interest

REDD+ verifications of emissions reductions and removals are facilitated by the UNFCCC Secretariat, and are conducted by certified international experts. These experts are not paid to conduct the verifications, it is part of the peer-review process established by the COP. Audits are not paid for by the host country nor the buyer. This ensures there is no conflict of interest.

Annexes 1-3

Annex 1. Relevant background information.

The UNFCCC

The UNFCCC is an international convention under the UN which entered into force on March 21, 1994. Today, it has near-universal membership¹²⁹. The UNFCCC houses the Paris Agreement, with 195 Parties having adopted and ratified it. These Parties make decisions through governing bodies that meet annually, called:

- COP: Conference of the Parties for the UNFCCC
- CMP: Conference of the Parties for the Kyoto Protocol
- CAM: Conference of the Parties for the Paris Agreement

The COP/CMP/CMA normally meet yearly, but substantive discussions take place throughout the year. Bonn, Germany, is the seat of the UNFCCC Secretariat and hosts the annual summer session, the Bonn Climate Change Summit. The location of the COP changes yearly as it rotates among the five recognized UN regions – Africa, Asia, Latin America and the Caribbean, Central and Eastern Europe, and Western Europe and others.

For more information, please visit the UNFCCC’s website: www.unfccc.int.

The IPCC

The IPCC is an independent body created in 1988 under the auspices of the World Meteorological Organization (WMO) and the United Nations Environment Program (UNEP). The objective of the IPCC is to provide governments at all levels with scientific information that they can use to develop climate policies.

Further, the IPCC assesses available scientific literature and provides official scientific information to inform decision making by the COP/CMP/CMA. The IPCC produces a series of reports on a regular basis, such as the physical basis of climate change, its impacts, adaptation and vulnerability, as well as mitigation.

For more information, please visit the IPCC’s website: <https://www.ipcc.ch>.

¹²⁹ <https://unfccc.int/process-and-meetings/what-is-the-united-nations-framework-convention-on-climate-change>



The Paris Agreement

The Paris Agreement is a legally binding international treaty on climate change agreed under the United Nations Framework Convention for Climate Change (UNFCCC). It entered into force on November 4th, 2016. It is the overarching framework for all efforts (at all scales) to combat the climate emergency and keep the 1.5 ° C target alive.

According to the UNFCCC¹³⁰, “the Paris Agreement is a landmark in the multilateral climate change process because, for the first time, a binding agreement brings all nations together to combat climate change and adapt to its effects.”

Under the Paris Agreement, countries (also called Parties) put forth Nationally-Determined Contributions (NDCs) which are updated every 5-years to increase climate ambition. Each successive NDC represents more ambitious greenhouse gas reductions, striving to limit global warming to 1.5 ° C.



For more information, please visit <https://unfccc.int/process-and-meetings/the-paris-agreement>.

130 <https://unfccc.int/process-and-meetings/the-paris-agreement>

Annex 2. Reference to UNFCCC REDD+ market readiness

Methodologies and their development process

Developing countries apply IPCC guidance and guidelines for national GHG inventories for REDD+. The IPCC is the United Nations body for assessing the science related to climate change. All IPCC guidance and guidelines are publicly available. IPCC’s Task Force on National GHG Inventories (TFI) develops and refines these internationally-agreed methodologies and software for the calculation and reporting of national GHG emissions and removals, and encourages the use of this methodology by countries participating in the IPCC and by signatories of the UNFCCC.¹³¹

Transparency of scope and eligibility criteria

Five REDD+ activities are eligible under the UNFCCC:¹³²

- a) Reducing emissions from deforestation;
- b) Reducing emissions from forest degradation;
- c) Conservation of forest carbon stocks;
- d) Sustainable management of forests;
- e) Enhancement of forest carbon stocks;

These are publicly disclosed in COP decision 1/CP.16. REDD+’s scope includes forest-related emissions and removals from these five activities, as selected by developing countries.¹³³ In terms of scale, REDD+ under the UNFCCC is at the national level, with subnational scale allowed only as interim measure.¹³⁴

Issuance of credits and retirement procedures

REDD+ ITMOs are issued and authorized by host governments,¹³⁵ following the procedures outlined in the Paris Agreement and subsequent CMA decisions. These decisions include participation requirements,¹³⁶ application of corresponding adjustments,¹³⁷ recording, and tracking.¹³⁸ The CMA agreed on specific processes for registries related to ITMOs (including those generated through REDD+), including the requirement for host countries to have, or have access to, a registry with the purpose of tracking authorizations, transfers, acquisition, use towards NDCs, authorization for use towards other mitigation purposes, and voluntary cancellation.¹³⁹

131 <https://www.ipcc.ch/working-group/tfi/>

132 Decision 1/CP.16, paragraph 70.

133 Decision 4/CP.15, paragraph 1(c)

134 Decision 1/CP.16, paragraph 71 (b).

135 Article 6, paragraph 3, of the Paris Agreement.

136 Decision 2/CMA.3, annex, paragraph 4

137 Decision 2/CMA.3, annex, paragraphs 7-16

138 Decision 2/CMA.3, sections V and VI

139 Decision 6/CMA.4, paragraph 1 (b)



The information submitted by Parties to the UNFCCC in relation to retirements, cancellation, and use is integrated in the Centralized Accounting and Reporting Platform (CARP).¹⁴⁰ It is important to note that the UNFCCC Secretariat has a role to check the consistency of the information reported by Parties as part of the Article 6 database¹⁴¹ and notifying Parties of any inconsistencies.¹⁴²

As agreed by the CMA, Parties and stakeholders using cooperative approaches are strongly encouraged to commit resources for delivering OMGE (overall mitigation in global emissions)¹⁴³ and for contributing to the Adaptation Fund.¹⁴⁴

The length of the crediting period (and whether it is renewable) is determined and agreed by participating Parties in the cooperative approach, also considering the decisions on crediting periods under Article 6.4, namely: 5 years renewal a maximum of twice (or 10 years with no option of renewal) for emission reductions and 15 years renewable a maximum of twice for activities involving removals. Parties must report the duration of the cooperative approach and the mitigation for each year of its duration.¹⁴⁵ For each further cooperative approach, each Party must submit an initial report.¹⁴⁶

Identification and tracking

A participation requirement for Parties under Article 6 is to have arrangements in place for tracking ITMOs.¹⁴⁷ The CMA agreed on procedures for recording and tracking, including the use of registries.¹⁴⁸ Each ITMO has a unique identifier and comprises: the identifier of the cooperative approach, the originating Party registry, the first transferring Party, the serial number, and the vintage of the underlying mitigation outcome.¹⁴⁹

The UNFCCC Secretariat will develop, publish, and periodically update, for participating Parties, data security protocols, risk management and disaster recovery procedures.¹⁵⁰ The UNFCCC Secretariat will integrate these security measures as part of the international registry,¹⁵¹ the Article 6 database and the Centralized Accounting and Reporting Platform (CARP). Developing countries participating in REDD+ under Each participating Party shall have, or have access to, a registry for the purpose of tracking and shall ensure that such registry records.¹⁵²

140 Decision 2/CMA.3, annex, section C
141 Decision 2/CMA.3, annex, paragraph 33 (a)
142 Decision 2/CMA.3, annex, paragraph 33 (b)
143 Decision 2/CMA.3, annex, paragraph 37
144 Decision 2/CMA.3, annex, paragraph 39
145 Decision 2/CMA.3, annex, paragraph 18 (g)
146 Decision 2/CMA.3, annex, paragraph 19
147 Decision 2/CMA.3, annex, paragraph 4 (d)
148 Decision 2/CMA.3, annex, section VI
149 Decision 6/CMA.4, annex I, paragraph 5.
150 Decision 6/CMA.4, paragraph 32
151 Decision 6/CMA.4, annex I, paragraph 14
152 Decision 2/CMA.3, annex, paragraph 29

The international registry (to be used by Parties that don’t have their own registry) is part of the Centralized Accounting and Reporting Platform (CARP).¹⁵³ Also, the Article 6 database (to record and compile information submitted by Parties) is part of and integrated with the CARP.¹⁵⁴ Further, the CMA allows for interoperability of Parties’ registries, after implementing appropriate standards and procedures to mitigate risks to the consistency of data,¹⁵⁵ and to avoid the repudiation of the existence, type, time or content of transfers.¹⁵⁶

All information is publicly available through the UNFCCC website and the specific interfaces developed for Article 6 registries.

Legal Nature and Transfer of Units

The CMA provides a description of the attributes of an ITMO for cooperative approaches:¹⁵⁷

- a) Real, verified, and additional
- b) Emission reductions and removals¹⁵⁸
- c) Measured in metric tonnes of CO2 equivalent in accordance with the methodologies and metrics assessed by the IPCC and the CMA¹⁵⁹
- d) From a cooperative approach that involves ITMOs authorized by host countries for use towards an NDC
- e) Generated in respect of or representing mitigation from 2021 onward
- f) Mitigation outcomes authorized by a participating Party for use for international mitigation purposes other than the achievement of an NDC, or authorized for other purposes as determined by the first transferring participating Party

Validation and Verification procedures

REDD+ ITMOs go through a 3-step verification under the UNFCCC (verification of the reference level and then the results achieved),¹⁶⁰ as well as the Article 6 technical expert review, including recommendations to the Party in a report that is publicly available through the Centralized Accounting and Reporting Platform (CARP).¹⁶¹

153 Decision 2/CMA.3, annex, paragraph 31
154 Decision 2/CMA.3, annex, paragraph 32
155 Decision 6/CMA.4, annex I, paragraph 9
156 Decision 6/CMA.4, annex I, paragraph 10
157 Decision 2/CMA.3, annex, paragraph 1
158 Including mitigation co-benefits resulting from adaptation actions and/or economic diversification plans or the means to achieve them, when internationally transferred.
159 ...or in other non-greenhouse gas (GHG) metrics determined by the participating Parties that are consistent with the nationally determined contributions (NDCs) of the participating Parties.
160 Decisions 13/CP.19 and 14/CP.19, respectively.
161 Decision 2/CMA.3, annex, section V

The CMA also agreed on the guiding principles for the article 6 verification, its scope, the information to be reviewed, timing and sequencing of the review, the format of the review, its applicability, specific procedures, confidentiality of information and how to address it.¹⁶⁰

The reviewers are nominated to the UNFCCC roster of experts by Parties to the Paris Agreement and by intergovernmental organizations, shall complete specific training programs developed by the UNFCCC Secretariat, shall pass a test to become eligible experts, and shall follow the specific guidelines for reviews as agreed by the CMA.¹⁶¹

All CMA decisions, including these modalities, procedures and guidelines are publicly available.

Program governance

ITMOs are authorized by participating Parties.¹⁶² The administration of the NDC is conducted by national governments, in the context of the ratification of the Paris Agreement. Decision making in each country is defined by national law.

Transparency of public participation provisions

All COP and CMA decisions are publicly available. Further, as part of the Paris Agreement, the COP decided to implement an Enhanced Transparency Framework,¹⁶³ including the regular provision of information by Parties through national communications and biennial reports. These reports, and all information not classified as confidential by Parties, is publicly available through the UNFCCC website. Non-confidential information is available to all stakeholders.

Parties to the UNFCCC are countries, that have their own consultation and information sharing procedures, as defined by their laws. For example, these consultation mechanisms are used in the discussion and finalization of NDCs.

Further, for REDD+ the COP agreed that the systems for providing information on safeguards should provide transparent and consistent information that is accessible by all stakeholders and updated on a regular basis.¹⁶⁴

160 Decision 6/CMA.4, annex II

161 Decision 6/CMA.4, annex II, section XI, A, paragraphs 35–37.

162 Article 6, paragraph 3, of the Paris Agreement.

163 Its modalities, procedures and guidance are included in decision 18/CMA.1

164 Decision 12/CP.17, paragraph 2 (b)

Safeguards

REDD+ safeguards are included in decision 1/CP.16. These were agreed by consensus under the UNFCCC and are publicly available to all. Developing countries implementing REDD+ should address and respect these safeguards throughout the implementation of REDD+ activities,¹⁶⁵ as reported through the summary of information on safeguards.¹⁶⁶ There are 18 safeguards, one of them being related to the protection of biological diversity:¹⁶⁷ “That actions are consistent with the conservation of natural forests and biological diversity, ensuring that [REDD+ activities] are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits”¹⁶⁸

Sustainable development and NDC linkage

Most developing countries have included the forest sector in their NDCs and have expressed their intention to implement REDD+. Thus, REDD+ is aligned with the NDCs’ goals and priorities. Monitoring, reporting and verification for REDD+ occurs at two levels: i) MRV required for all REDD+ results under the UNFCCC, as defined in COP decisions, and ii) further transparency provisions under articles 6 and 13 for REDD+ ITMOs. All information is publicly available.

Environmental integrity and avoidance of double-counting

REDD+ ITMOs are monitored, reported, and tracked following the procedures defined by the CMA. To avoid double- counting, issuance and claiming, the CMA created the Centralized Accounting and Reporting Platform (CARP), that in turn hosts the international registry for ITMOs and the article 6 database. These systems are interoperable and administered by the UNFCCC Secretariat.

Additionality

All REDD+ results, including REDD+ ITMOs, are additional since they are estimated against a Forest Reference Emission Level/Forest Reference Level (FREL/FRL) verified under the UNFCCC.¹⁶⁹

165 Decision 12/CP.17, paragraph 1.

166 Decision 12/CP.19, paragraph 1.

167 Decision 1/CP.16, appendix I, paragraph 2e.

168 Taking into account the need for sustainable livelihoods of indigenous peoples and local communities and their interdependence on forests in most countries, reflected in the United Nations Declaration on the Rights of Indigenous Peoples, as well as the International Mother Earth Day.

169 Decision 1/CP.16, paragraph 71(b) and decision 12/CP.17

Quantification, monitoring, reporting

All REDD+ results, including REDD+ ITMOs, are quantified using IPCC guidance and guidelines, expressed in tonnes of CO₂ equivalent per year. REDD+ emissions and removals are monitored during the implementation period following methodological approaches that are consistent with the verified FREL/FRL. This consistency is also subject to further verification under the UNFCCC.¹⁷⁰ REDD+ emissions and removals are reported through official UNFCCC reporting vehicles, namely, biennial update reports or biennial transparency reports. According to the COP, REDD+ results are only eligible for results-based payments once they have been fully measured, reported, and verified.¹⁷¹

No net harm

The avoidance of emissions is not eligible under the UNFCCC. REDD+ results are emission reductions and removals. Emission reductions are compared against a FREL, while removals are absorptions of CO₂. This ensures that REDD+ directly impacts the global atmospheric concentration of greenhouse gases.

Further, the COP decided on multiple social and environmental safeguards that should be addressed and respect throughout the implementation of the REDD+ activities.

National governments should provide regular updates on the safeguards to the UNFCCC. The COP encourages Parties to include the following elements:¹⁷²

- a) Information on national circumstances relevant to addressing and respecting the safeguards
- b) A description of each safeguard in accordance with national circumstances
- c) A description of existing systems and processes relevant to addressing and respecting safeguards, including the information systems referred to in decision 12/CP.17, in accordance with national circumstances
- d) Information on how each of the safeguards has been addressed and respected, in accordance with national circumstances

¹⁷⁰ Decision 14/CP.19
¹⁷¹ Decision 1/CP.16, paragraph 73
¹⁷² Decision 17/CP.21, paragraph 5



Annex 3. Additional details on decisions 2/CMA.3 and 6/CMA.4

Annex to decision 2/CMA.3

- i. **Internationally transferred mitigation outcomes (ITMOs):** the definition of an ITMO, its units, and origin.
- ii. **Participation:** these are requirements that all participating Parties must fulfill in order to participate in cooperative approaches, including arrangements for authorizing, tracking and registering ITMOs.
- iii. **Corresponding adjustments:** including methodological guidance and rules for first-transfer of ITMOs within and outside NDCs.
- iv. **Reporting:** including rules and procedures for the Initial Report, Annual Information, and Regular Information to be provided on the cooperative approaches.
- v. **Review:** describes the modalities for the technical expert review under Article 6, paragraph 2.
- vi. **Recording and tracking:** includes rules and requirements for tracking ITMOs, management of the Article 6 database, and the Centralized Accounting and Reporting Platform (CARP).
- vii. **Ambition in mitigation and adaptation actions:** describes the contribution to adaptation and the concept of Overall Mitigation in Global Emissions (OMGE).

Annex I to decision 6/CMA.4

- i. **Guidance relating to registries:** including form, functions, and processes, tracking and recording methods, interoperability, and guidance on the international registry.
- ii. **Guidance relating to the Centralized Accounting and Reporting Platform (CARP):** including form and functions and common nomenclature.
- iii. **Guidance relating to the Article 6 database:** including form and functions and the consistency check procedure.



Annex II to decision 6/CMA.4

- i. Guiding principles
- ii. Scope
- iii. Information to be reviewed
- iv. Timing and sequencing of review
- v. Article 6 technical expert review format
- vi. Procedures for the technical expert review
- vii. Confidentiality
- viii. Role of the Party
- ix. Role of the Article 6 technical expert review team
- x. Role of the secretariat
- xi. Article 6 technical expert review team and institutional arrangements
- xii. Article 6 technical expert review report

Other annexes in decision 6/CMA.4

- Annex III to decision 2/CMA.3 includes the outline of the Article 6 technical expert review report.
- Annex IV to decision 2/CMA.3 includes the training program for technical experts participating in the Article 6 technical expert review.
- Annex V to decision 2/CMA.3 includes the outline of the initial report and updated initial report.
- Annex VI to decision 2/CMA.3 includes the outline to annex 4 (information to be provided in the biennial transparency report).
- Annex VII includes the draft version of the agreed electronic format (AEF).







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