A. Introduction

1. Nearly a decade ago, Parties were tasked with developing guidance on the features of nationally determined contributions (NDCs). Despite several rounds of negotiations, agreement on this guidance was not reached. Parties are tasked with revisiting guidance for NDC features at the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA6) in November 2024.

2. Before the adoption of the Paris Agreement, Parties were invited to communicate their “intended nationally determined contributions” (INDCs) well in advance of COP21—and by the first quarter of 2015 by those Parties ready to do so. Many of these INDCs became Parties’ first formal NDCs. The second round of NDCs were due in 2020. Parties are expected to communicate new NDCs—with an end date of 2035—by February 10, 2025.¹

3. Parties now have greater experience with the formulation and implementation of NDCs. In addition, the climate science is clearer—and the implications more urgent, as highlighted by worsening global climate impacts. Furthermore, the conclusion of the Paris Agreement’s first global stocktake (GST) at COP28 set out further guidance, key signals, and collective targets that should inform Parties’ NDCs. This new context presents an opportunity to revisit the guidance on NDC features with fresh eyes.

4. This paper explores NDC features, outlines potential challenges related to upcoming negotiations on NDC features, provides considerations for further guidance² and also sets out some of the agreed normative requirements for NDCs.
Questions for consideration

- What are features of NDCs?
- In which areas could further guidance on features usefully be given?
- How could guidance on features inform the design and effectiveness of future NDCs?
- Could the process to develop guidance on NDC features help inform the design of new NDCs due by 10 February 2025?
- Could the signals from the GST complement NDC features?

B. NDC Features

5. While there is no agreed definition, “features” is widely understood to refer to the characteristics of NDCs.

6. Paragraph 26 of Decision 1/CP.21 requested that the Ad Hoc Working Group on the Paris Agreement (APA) develop further guidance on features of NDCs for consideration and adoption by CMA1. Despite several rounds of negotiations under the APA, Parties failed to reach agreement on guidance.

7. It was subsequently decided that the CMA would “...continue consideration of further guidance on features of [NDCs] at its seventh session (2024).” (Because there was no COP in 2020 due to the COVID pandemic, Parties will consider further guidance at CMA6 in 2024.)

8. Since the first round of negotiations on NDC features, the context has changed, given:
   - scientific developments
   - greater emphasis on achieving net zero emissions by 2050 and limiting warming to 1.5 degrees C
   - greater experience with NDC development and implementation, including the provision of the information to facilitate clarity, transparency and understanding (ICTU) of NDCs
   - the conclusion of the first global stocktake (GST)
   - the preparation of biennial transparency reports (BTRs).

9. Taken together, these developments could suggest new elements for features of NDCs that that were not considered during the APA’s six informal consultations in 2016. These elements could be addressed by new or refined guidance.

10. This year, Parties will revisit guidance on NDC features even as they prepare to announce new NDCs by February 10, 2025. Enhancing the guidance on NDC features could inform the design and effectiveness of future NDCs.

C. Normative Requirements for NDCs

11. The Paris Agreement and its subsequent CMA decisions advise Parties on how to design and implement NDCs. While the Paris Agreement does not refer to “features” of NDCs, it does outline several characteristics required by NDCs. For example, the Paris Agreement lays out that NDCs:
   - shall be communicated every five years
   - will represent a Party’s highest possible ambition
   - will represent a progression from previous NDCs
   - shall be informed by the outcomes of the GST
• shall represent common but differentiated responsibilities (CBDR) in light of different national circumstances\textsuperscript{11}
• should include economy-wide emissions-reduction targets for developed countries. Developing countries should move towards economy-wide emissions reduction targets.\textsuperscript{12,13}

12. Parties are also expected to provide ICTU when they submit their NDCs. This includes information on:

• the reference point
• time frames for implementation
• the planning process that the Party undertook to prepare its NDC
• assumptions and methodological approaches
• how the Party considers its NDC to be fair and ambitious
• how the NDC contributes towards achieving the objective of the Convention.\textsuperscript{14}

13. Because the Paris Agreement mandates that each Party shall communicate NDCs that are informed by the GST,\textsuperscript{15} Parties are expected to respond to the GST outcome from COP28 in their new NDC. As such, the signals and global targets in the UAE Consensus form part of the guidance and requirements that have been set out from Paris to date. These include calling on or encouraging Parties to:

• communicate in 2025 NDCs with an end date of 2035, pursuant to paragraph 2 of Decision 6/CMA.\textsuperscript{3}
• contribute to, in a nationally determined manner, global mitigation efforts that include, among other things: measures that contribute to tripling global renewable energy capacity and doubling energy efficiency; transitioning away from fossil fuels in energy systems; accelerating zero- and low-emission technologies; and reducing methane emissions\textsuperscript{17}
• align their NDCs with the next round of long-term low-emission greenhouse gas development strategies (**LT-LEDS**)\textsuperscript{18}
• come forward with ambitious, economy-wide emission reduction targets, covering all greenhouse gases, sectors, and categories that are aligned with limiting global warming to 1.5 degrees C, as informed by the latest science, in the light of different national circumstances\textsuperscript{19}
• put in place new or intensify existing domestic arrangements for preparing and implementing their successive nationally determined contributions\textsuperscript{20}
• take into account the good practices and opportunities identified during the technical dialogue of the first GST in enhancing their actions and support\textsuperscript{21}
• that Parties commit to accelerate action in this critical decade on the basis of the best available science, reflecting equity and the principle of CBDR and respective capabilities in the light of different national circumstances and in the context of sustainable development and efforts to eradicate poverty\textsuperscript{22}
• that Parties present their next NDCs at a special event to be held under the auspices of the United Nations Secretary-General.\textsuperscript{23}

14. See the Annex for a more detailed outline of some of the normative requirements in relation to NDCs.
D. Challenges and Options for Further Guidance on NDC Features

15. Developing further guidance on NDCs could face several challenges, including:

- **defining “features” of NDCs:** To date, no CMA decision has officially defined “features” as it relates to NDCs. Although it is generally understood that “features” refers to components or characteristics of NDCs, when negotiations resume Parties could establish a common definition of NDC features that maintains their nationally determined nature.  

- **clarifying the relationship between guidance on NDC features and guidance on the ICTU of NDCs:** Parties are expected to review guidance for the ICTU of NDCs in 2027, which could raise overlapping issues. Parties should consider ways to avoid duplicative processes.

- **Determining scope of refinement:** Parties should consider whether new elements could usefully be included in guidance for NDC features or existing elements refined, recognizing that the current climate context and Parties’ experience with NDCs since the adoption of the Paris Agreement.

16. In the resumed negotiations this year, further guidance for NDC features could include:

- providing guidance on how Parties can take forward signals of the first GST, such as requesting or encouraging Parties to provide specific plans for responding to GST signals in their updated NDCs
- providing guidance for how Parties can align their NDCs with LT-LEDs
- providing guidance on how Parties can enhance transparency in NDCs
- clarifying how Parties should design conditional components of their NDCs
- encouraging Parties to design NDCs that differentiate between emission reduction targets and removal targets
- encouraging absolute emission reduction targets in NDCs
- requesting that Parties elaborate on engagement in Article 6 in their next NDCs, if they intend to voluntarily cooperate
- encouraging Parties to decide on, and use, common Intergovernmental Panel on Climate Change (IPCC) metrics in developing new NDCs, in order to correct for inconsistencies in use of IPCC metrics.

17. The discussions on guidance for NDC features could also usefully clarify how Parties can, for instance, take forward signals from the GST outcome. For example, the outcome of the first GST asks Parties to come forward with emission reduction targets that cover all greenhouse gases, sectors and targets.  

44 percent of Parties’ current NDCs include all greenhouse gases in their economy wide targets, while 66 percent of current NDCs cover all sectors. Taking Parties’ experience into account, Parties could set out guidance that usefully indicates how Parties can develop emission reduction targets that cover all greenhouse gases, sectors and targets and requests that Parties clarify how emission removals in specific sectors contribute to the goals of their NDC.
Annex: Normative Requirements for NDCs

1. Set out below in further details are some of the normative requirements for NDCs under the Paris Agreement and subsequent decisions.

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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<tbody>
<tr>
<td>Chapeau, Article 3</td>
<td>As nationally determined contributions to the global response to climate change, all Parties are to undertake and communicate ambitious efforts as defined in Articles 4, 7, 9, 10, 11 and 13 with the view to achieving the purpose of this Agreement as set out in Article 2. The efforts of all Parties will represent a progression over time, while recognizing the need to support developing country.</td>
</tr>
<tr>
<td>Article 4, paragraph 2</td>
<td>Each Party shall prepare, communicate and maintain successive nationally determined contributions that it intends to achieve, and that Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions.</td>
</tr>
<tr>
<td>Article 4, paragraph 3</td>
<td>Each Party's successive nationally determined contribution will represent a progression beyond the Party's then current nationally determined contribution and reflect its highest possible ambition, reflecting its common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.</td>
</tr>
<tr>
<td>Article 4, paragraph 4</td>
<td>Developed country Parties should continue taking the lead by undertaking economy-wide absolute emission reduction targets. Developing country Parties should continue enhancing their mitigation efforts and are encouraged to move over time towards economy-wide emission reduction or limitation targets in the light of different national circumstances.</td>
</tr>
<tr>
<td>Article 4, paragraph 6</td>
<td>The least developed countries and small island developing States may prepare and communicate strategies, plans and actions for low greenhouse gas emissions development reflecting their special circumstances.</td>
</tr>
<tr>
<td>Article 4, paragraph 9</td>
<td>Each Party shall communicate a nationally determined contribution every five years in accordance with decision 1/CP.21 and any relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and be informed by the outcomes of the global stocktake.</td>
</tr>
</tbody>
</table>
Article 4, paragraph 11

A Party may at any time adjust its existing nationally determined contribution with a view to enhancing its level of ambition, in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement.

### Adoption of the Paris Agreement, Decision 1/CP.21

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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<tbody>
<tr>
<td>25</td>
<td>Parties shall submit to the secretariat their next nationally determined contributions at least 9 to 12 months in advance of the seventh session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November 2025) with a view to facilitating the clarity, transparency and understanding of these contributions.</td>
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</table>

### Further guidance in relation to the mitigation section of decision 1/CP.21, Decision 4/CMA.1

<table>
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<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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<tr>
<td>7</td>
<td>In communicating their second and subsequent nationally determined contributions, Parties shall provide the information necessary for clarity, transparency and understanding contained in annex I to decision 4/CMA.1, as applicable to their nationally determined contributions.</td>
</tr>
<tr>
<td>13</td>
<td>In accounting for anthropogenic emissions and removals corresponding to their nationally determined contributions, Parties shall account for their nationally determined contributions in accordance with the guidance contained in annex II to decision 4/CMA.</td>
</tr>
</tbody>
</table>

### Information to facilitate clarity, transparency and understanding of nationally determined contributions, referred to in decision 1/CP.21, paragraph 28, Annex I, Decision 4/CMA.1

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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<tbody>
<tr>
<td>1. Quantifiable information on the</td>
<td>(a) Reference year(s), base year(s), reference period(s) or other starting point(s);</td>
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</table>
| reference point (including, as appropriate, a base year) | (b) Quantifiable information on the reference indicators, their values in the reference year(s), base year(s), reference period(s) or other starting point(s), and, as applicable, in the target year;  
(c) For strategies, plans and actions referred to in Article 4, paragraph 6, of the Paris Agreement, or polices and measures as components of nationally determined contributions where paragraph 1(b) above is not applicable, Parties to provide other relevant information;  
(d) Target relative to the reference indicator, expressed numerically, for example in percentage or amount of reduction;  
(e) Information on sources of data used in quantifying the reference point(s);  
(f) Information on the circumstances under which the Party may update the values of the reference indicators. |
| --- | --- |
| 2. Time frames and/or periods for implementation | (a) Time frame and/or period for implementation, including start and end date, consistent with any further relevant decision adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA);  
(b) Whether it is a single-year or multi-year target, as applicable. |
| 3. Scope and coverage | (a) General description of the target;  
(b) Sectors, gases, categories and pools covered by the nationally determined contribution, including, as applicable, consistent with Intergovernmental Panel on Climate Change (IPCC) guidelines;  
(c) How the Party has taken into consideration paragraph 31(c) and (d) of decision 1/CP.21;  
(d) Mitigation economic diversification plans, including description of specific projects and measures. |
| 4. Planning processes | (a) Information on the planning processes that the Party undertook to prepare its including, as appropriate:  
(i) Domestic institutional arrangements, public participation and engagement with local communities and indigenous peoples, in a gender-responsive manner;  
(ii) Contextual matters, including, inter alia, as appropriate:  
   a. National circumstances, such as geography, climate, economy, sustainable development and poverty eradication;  
   b. Best practices and experience related to the preparation of the nationally determined contribution;  
   c. Other contextual aspirations and priorities acknowledged when joining the Paris Agreement;  
(b) Specific information applicable to Parties, including regional economic integration organizations and their member States, that have reached an agreement to act jointly under Article 4, paragraph 2, of the Paris Agreement, including the Parties that agreed to act jointly and the terms of the agreement, in accordance with Article 4, paragraphs 16 18, of the Paris Agreement; |
(c) informed by the outcomes of the global stocktake, in accordance with Article 4, paragraph 9, of the Paris Agreement;
(d) Each Party with a nationally determined contribution under Article 4 of the Paris Agreement that consists of adaptation action and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement to submit information on:
   (i) How the economic and social consequences of response measures have been considered in developing the nationally determined contribution;
   (ii) Specific projects, measures and activities to be implemented to contribute to mitigation co-benefits, including information on adaptation plans that also yield mitigation co-benefits, which may cover, but are not limited to, key sectors, such as energy, resources, water resources, coastal resources, human settlements and urban planning, agriculture and forestry; and economic diversification actions, which may cover, but are not limited to, sectors such as manufacturing and industry, energy and mining, transport and communication, construction, tourism, real estate, agriculture and fisheries.

5. Assumptions and methodological approaches, including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals

| (a) Assumptions and methodological approaches used for accounting for anthropogenic greenhouse gas emissions and removals corresponding to the Party's nationally determined contribution, consistent with decision 1/CP.21, paragraph 31, and accounting guidance adopted by the CMA |
| (b) Assumptions and methodological approaches used for accounting for the implementation of policies and measures or strategies in the nationally determined contribution; |
| (c) If applicable, information on how the Party will take into account existing methods and guidance under the Convention to account for anthropogenic emissions and removals, in accordance with Article 4, paragraph 14, of the Paris Agreement, as appropriate; |
| (d) IPCC methodologies and metrics used for estimating anthropogenic greenhouse gas emissions and removals; |
| (e) Sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, as appropriate, including, as applicable: |
| (i) Approach to addressing emissions and subsequent removals from natural disturbances on managed lands; |
| (ii) Approach used to account for emissions and removals from harvested wood products; |
| (iii) Approach used to address the effects of age-class structure in forests; |
| (f) Other assumptions and methodological approaches used for understanding the nationally determined contribution and, if applicable, estimating corresponding emissions and removals, including: |
| (i) How the reference indicators, baseline(s) and/or reference level(s), including, where applicable, sector-, category- or activity-specific reference levels, are constructed, including, for example, key... |
parameters, assumptions, definitions, methodologies, data sources and models used;
(ii) For Parties with nationally determined contributions that contain non greenhouse gas components, information on assumptions and methodological approaches used in relation to those components, as applicable; (iii) For climate forcers included in nationally determined contributions not covered by IPCC guidelines, information on how the climate forcers are estimated;
(iv) Further technical information, as necessary;
(g) The intention to use voluntary cooperation under Article 6 of the Paris Agreement, if applicable.

| 6. How the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances | (a) How the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances;
(b) Fairness considerations, including reflecting on equity;
(c) How the Party has addressed Article 4, paragraph 3, of the Paris Agreement;
(d) How the Party has addressed Article 4, paragraph 4, of the Paris Agreement;
(e) How the Party has addressed Article 4, paragraph 6, of the Paris Agreement. |
|---|---|
| 7. How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2 | (a) How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2;
(b) How the nationally determined contribution contributes towards Article 2, paragraph 1(a), and Article 4, paragraph 1, of the Paris Agreement. |

### Accounting for Parties’ nationally determined contributions, referred to in decision 1/CP.21, paragraph 31, Annex II, Decision 4/CMA.1

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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</table>
| 1. Accounting for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the Intergovernmental Panel on Climate | (a) Parties account for anthropogenic emissions and removals in accordance with methodologies and common metrics assessed by the IPCC and in accordance with decision 18/CMA.1;
(b) Parties whose nationally determined contribution cannot be accounted for using methodologies covered by IPCC guidelines provide information on their own methodology used, including for nationally determined contributions pursuant to Article 4, paragraph 6, of the Paris Agreement, if applicable; |
| Change (IPCC) and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement | (c) Parties that draw on existing methods and guidance established under the Convention and its related legal instruments, as appropriate, provide information on how they have done so;  
(d) Parties provide information on methodologies used to track progress arising from the implementation of policies and measures, as appropriate;  
(e) Parties that decide to address emissions and subsequent removals from natural disturbances on managed lands provide detailed information on the approach used and how it is consistent with relevant IPCC guidance, as appropriate, or indicate the relevant section of the national greenhouse gas inventory report containing that information;  
(f) Parties that account for emissions and removals from harvested wood products provide detailed information on which IPCC approach has been used to estimate emissions and removals;  
(g) Parties that address the effects of age-class structure in forests provide detailed information on the approach used and how this is consistent with relevant IPCC guidance, as appropriate. |
|---|---|
| 2. Ensuring methodological consistency, including on baselines, between the communication and implementation of nationally determined contributions | (a) Parties maintain consistency in scope and coverage, definitions, data sources, metrics, assumptions and methodological approaches;  
(b) Any greenhouse gas data and estimation methodologies used for accounting should be consistent with the Party’s greenhouse gas inventories, pursuant to Article 13, paragraph 7(a), of the Paris Agreement, if applicable;  
(c) Parties strive to avoid overestimating or underestimating projected emissions and removals used for accounting;  
(d) For Parties that apply technical changes to update reference points, reference levels or projections, the changes should reflect either of the following:  
(i) Changes in the Party’s inventory  
(ii) Improvements in accuracy that maintain methodological consistency;  
(e) Parties transparently report any methodological changes and technical updates made during the implementation of their nationally determined contribution. |
| 3. Striving to include all categories of anthropogenic emissions or removals in the nationally determined contribution and, once a source, sink or activity is included, continuing to include it | (a) Parties account for all categories of anthropogenic emissions and removals corresponding to their nationally determined contribution;  
(b) Parties strive to include all categories of anthropogenic emissions and removals in their nationally determined contribution, and, once a source, sink or activity is included, continue to include it. |
| 4 | Providing an explanation of why any categories of anthropogenic emissions or removals are excluded. |
Further guidance in relation to the adaptation communication, including, inter alia, as a component of nationally determined contributions referred to in Article 7, paragraphs 10 and 11, of the Paris Agreement, Decision 9/CMA.1

<table>
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<tr>
<th>Paragraph</th>
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<tbody>
<tr>
<td>11</td>
<td>Encourages Parties that choose to submit an adaptation communication as a component of or in conjunction with a nationally determined contribution to use the guidance included in this decision, as appropriate.</td>
</tr>
<tr>
<td>12</td>
<td>Invites Parties that opt to use a nationally determined contribution consistently with Article 4, paragraph 7, and in line with paragraph 11 above to provide information on the element referred to in paragraph (f) of the annex (Adaptation actions and/or economic diversification plans, including those that result in mitigation co-benefits).</td>
</tr>
<tr>
<td>13</td>
<td>Acknowledges that Parties that choose to submit their adaptation communication as part of a national communication or a national adaptation plan may provide information taking into consideration the guidelines contained in document FCCC/CP/1999/7 and decisions 17/CP.8 and 5/CP.17.</td>
</tr>
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</table>

2. Article 4 of the Paris Agreement requires Parties to develop NDCs that are informed by the GST. The outcome of the first GST included key signals that should be taken forward in upcoming NDCs. Some of those signals are set out below.

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<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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<tr>
<td>6</td>
<td>Commits to accelerate action in this critical decade on the basis of the best available science, reflecting equity and the principle of common but differentiated responsibilities and respective capabilities in the light of different national circumstances and in the context of sustainable development and efforts to eradicate poverty.</td>
</tr>
<tr>
<td>39</td>
<td>Encourages Parties to come forward in their next nationally determined contributions with ambitious, economy-wide emission reduction targets, covering all greenhouse gases, sectors and categories and aligned with limiting global warming to 1.5 °C, as informed by the latest science, in the light of different national circumstances</td>
</tr>
<tr>
<td>Paragraph</td>
<td>Requirement(s)</td>
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<tr>
<td>40</td>
<td>Encourages Parties to align their next nationally determined contributions with long-term low greenhouse gas emission development strategies.</td>
</tr>
<tr>
<td>42</td>
<td>Urges Parties that have not yet done so and invites all other Parties to communicate or revise, by the sixth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (November 2024), their long-term low greenhouse gas emission development strategies referred to in Article 4, paragraph 19, of the Paris Agreement towards just transitions to net zero emissions by or around mid-century, taking into account different national circumstances.</td>
</tr>
<tr>
<td>170</td>
<td>Encourages Parties to communicate in 2025 their nationally determined contributions with an end date of 2035, pursuant to paragraph 2 of decision 6/CMA.3.</td>
</tr>
<tr>
<td>171</td>
<td>Invites all Parties to put in place new or intensify existing domestic arrangements for preparing and implementing their successive nationally determined contributions.</td>
</tr>
<tr>
<td>177</td>
<td>Encourages Parties to take into account the good practices and opportunities identified during the technical dialogue of the first global stocktake in enhancing their actions and support.</td>
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### Mitigation - Outcome of the first global stocktake, Decision 1/CMA.5

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<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
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</table>
| 28        | Further recognizes the need for deep, rapid and sustained reductions in greenhouse gas emissions in line with 1.5 °C pathways and calls on Parties to contribute to the following global efforts, in a nationally determined manner, taking into account the Paris Agreement and their different national circumstances, pathways and approaches:  
(a) Tripling renewable energy capacity globally and doubling the global average annual rate of energy efficiency improvements by 2030;  
(b) Accelerating efforts towards the phase-down of unabated coal power;  
(c) Accelerating efforts globally towards net zero emission energy systems, utilizing zero- and low-carbon fuels well before or by around mid-century;  
(d) Transitioning away from fossil fuels in energy systems, in a just, orderly and equitable manner, accelerating action in this critical decade, so as to achieve net zero by 2050 in keeping with the science;  
(e) Accelerating zero- and low-emission technologies, including, inter alia, renewables, nuclear, abatement and removal technologies such as carbon capture and utilization and storage, particularly in hard-to-abate sectors, and low-carbon hydrogen production;  
(f) Accelerating and substantially reducing non-carbon-dioxide emissions globally, including in particular methane emissions by 2030;  

(g) Accelerating the reduction of emissions from road transport on a range of pathways, including through development of infrastructure and rapid deployment of zero and low-emission vehicles;
(h) Phasing out inefficient fossil fuel subsidies that do not address energy poverty or just transitions, as soon as possible.

35  Invites Parties to preserve and restore oceans and coastal ecosystems and scale up, as appropriate, ocean-based mitigation action.

<table>
<thead>
<tr>
<th>Paragraph</th>
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<tbody>
<tr>
<td>33</td>
<td>Further emphasizes the importance of conserving, protecting and restoring nature and ecosystems towards achieving the Paris Agreement temperature goal, including through enhanced efforts towards halting and reversing deforestation and forest degradation by 2030, and other terrestrial and marine ecosystems acting as sinks and reservoirs of greenhouse gases and by conserving biodiversity, while ensuring social and environmental safeguards, in line with the Kunming-Montreal Global Biodiversity Framework.</td>
</tr>
<tr>
<td>59</td>
<td>Calls on Parties that have not yet done so to have in place their national adaptation plans, policies and planning processes by 2025 and to have progressed in implementing them by 2030.</td>
</tr>
</tbody>
</table>
| 63        | Urges Parties and invites non-Party stakeholders to increase ambition and enhance adaptation action and support in order to accelerate swift action at scale and at all levels, from local to global, in alignment with other global frameworks, towards the achievement of, inter alia, the following targets by 2030, and progressively beyond:
(a) Significantly reducing climate-induced water scarcity and enhancing climate resilience to water-related hazards towards a climate-resilient water supply, climate-resilient sanitation and access to safe and affordable potable water for all;
(b) Attaining climate-resilient food and agricultural production and supply and distribution of food, as well as increasing sustainable and regenerative production and equitable access to adequate food and nutrition for all;
(c) Attaining resilience against climate change related health impacts, promoting climate-resilient health services, and significantly reducing climate-related morbidity and mortality, particularly in the most vulnerable communities;
(d) Reducing climate impacts on ecosystems and biodiversity and accelerating the use of ecosystem-based adaptation and nature-based solutions, including through their management, enhancement, restoration and conservation and the protection of terrestrial, inland water, mountain, marine and coastal ecosystems; |
(e) Increasing the resilience of infrastructure and human settlements to climate change impacts to ensure basic and continuous essential services for all, and minimizing climate-related impacts on infrastructure and human settlements;

(f) Substantially reducing the adverse effects of climate change on poverty eradication and livelihoods, in particular by promoting the use of adaptive social protection measures for all;

(g) Protecting cultural heritage from the impacts of climate-related risks by developing adaptive strategies for preserving cultural practices and heritage sites and by designing climate-resilient infrastructure, guided by traditional knowledge, Indigenous Peoples’ knowledge and local knowledge systems.

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64  Affirms that the framework for the global goal on adaptation includes the following targets in relation to the dimensions of the iterative adaptation cycle, recognizing the need to enhance adaptation action and support:

(a) Impact, vulnerability and risk assessment: by 2030 all Parties have conducted up-to-date assessments of climate hazards, climate change impacts and exposure to risks and vulnerabilities and have used the outcomes of these assessments to inform their formulation of national adaptation plans, policy instruments, and planning processes and/or strategies, and by 2027 all Parties have established multi-hazard early warning systems, climate information services for risk reduction and systematic observation to support improved climate-related data, information and services;

(b) Planning: by 2030 all Parties have in place country-driven, gender-responsive, participatory and fully transparent national adaptation plans, policy instruments, and planning processes and/or strategies, covering, as appropriate, ecosystems, sectors, people and vulnerable communities, and have mainstreamed adaptation in all relevant strategies and plans;

(c) Implementation: by 2030 all Parties have progressed in implementing their national adaptation plans, policies and strategies and, as a result, have reduced the social and economic impacts of the key climate hazards identified in the assessments referred to in paragraph 6 (a) above;

(d) Monitoring, evaluation and learning: by 2030 all Parties have designed, established and operationalized a system for monitoring, evaluation and learning for their national adaptation efforts and have built the required institutional capacity to fully implement the system.

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131  Calls on Parties and relevant institutions to improve coherence and synergies between efforts pertaining to disaster risk reduction, humanitarian assistance, rehabilitation, recovery and reconstruction, and displacement, planned relocation and migration, in the context of climate change impacts, as well as actions to address slow onset events, in order to make progress in averting, minimizing and addressing loss and damage associated with climate change impacts in a coherent and effective manner.
### Finance / Means of Implementation - Outcome of the first global stocktake, Decision 1/CMA.5

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<th>Paragraph</th>
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<tr>
<td>85</td>
<td>Urges developed country Parties to fully deliver, with urgency, on the USD 100 billion per year goal through to 2025, in the context of meaningful mitigation actions and transparency on implementation, noting the significant role of public funds, and calls on developed country Parties to further enhance the coordination of their efforts to deliver on the goal</td>
</tr>
<tr>
<td>88</td>
<td>Urges developed country Parties to continue to provide support and encourages other Parties to provide, or continue to provide support, on a voluntary basis, for activities to address loss and damage in line with decisions 1/CP.28 and 5/CMA.5</td>
</tr>
<tr>
<td>95</td>
<td>Calls on [multilateral development bank] shareholders to expeditiously implement that vision and continue to significantly scale up the provision of climate finance in particular through grants and concessional instruments</td>
</tr>
</tbody>
</table>

### Sustainable Development Goals - Outcome of the first global stocktake, Decision 1/CMA.5

<table>
<thead>
<tr>
<th>Paragraph</th>
<th>Requirement(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>163</td>
<td>Also encourages Parties and non-Party stakeholders to enhance cooperation on the implementation of multilateral environmental conventions and agreements, particularly their work under the Rio Conventions, to facilitate the achievement of the purpose and long-terms goals of the Paris Agreement and the Sustainable Development Goals in a synergistic and efficient manner.</td>
</tr>
</tbody>
</table>
References

2 This paper draws in several places on the Organisation for Economic Co-operation and Development (OECD), Insights for designing mitigation elements in the next round of Nationally Determined Contributions (NDCs), (Paris, France: OECD, May 27, 2024), https://doi.org/10.1787/b70a88ef-en.
5 While Parties can include adaptation and other issues in their NDCs on a voluntary basis, this paper focuses on the legal requirement for NDCs to address mitigation.
7 UNFCCC, Adoption of the Paris Agreement, ¶ 4.9.
8 UNFCCC, Adoption of the Paris Agreement, ¶ 4.3.
9 UNFCCC, Adoption of the Paris Agreement, ¶ 4.3.
10 UNFCCC, Adoption of the Paris Agreement, ¶ 4.9.
11 UNFCCC, Adoption of the Paris Agreement, ¶ 4.3.
12 UNFCCC, Adoption of the Paris Agreement, ¶ 4.4.
13 Currently, 80 percent of current NDCs include economy-wide targets, but only 44 percent of cover all greenhouse gas emissions, and 66 percent cover all sectors. Sirini Jeudy-Hugo et al., Insights for designing mitigation elements in the next round of National Determined Commitments (NDCs), the OECD/the International Energy Agency (IEA) Climate Change Expert Group Papers, (Paris, France: OECD Publishing, 2024), https://doi.org/10.1787/b70a88ef-en.
15 UNFCCC, Adoption of the Paris Agreement, ¶ 4.9.
16 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 170 (December 13, 2023), https://unfccc.int/documents/637073.
17 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 28.
18 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 40.
19 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 39.
20 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 171.
21 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 177.
22 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 6.
23 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 179.
25 UNFCCC, Matters Relating to the implementation of the Paris Agreement, Decision 3/CMA.1, (March 19, 2019), ¶ 18, https://unfccc.int/documents/193407; OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 57.
26 OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 58.
27 OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 59.
28 OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 63.
29 OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 62.
30 OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 61.
31 OECD, Insights for designing mitigation elements in the next round of Nationally Determined Contributions, ¶ 60.
33 OECD, *Insights for designing mitigation elements in the next round of Nationally Determined Contributions*, ¶ 65.
34 OECD, *Insights for designing mitigation elements in the next round of Nationally Determined Contributions*, ¶ 83.
36 UNFCCC, Outcome of the first global stocktake, Decision 1/CMA.5, ¶ 29.