



Food and Agriculture
Organization of the
United Nations

Lesson 1

Forest and transparency under the Paris Agreement

Lesson 1: The Enhanced Transparency Framework and Forests

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The lesson explains how the Paris Agreement charts a new course in global efforts against climate change and illustrates the requirements under the Enhanced Transparency Framework (ETF), showing how they build on the Measurement, Reporting and Verification (MRV) framework. The lesson also reviews the fundamental role of forests in absorbing and storing carbon from the atmosphere and highlights interrelations between the collection and analysis of forest-related data and the requirements foreseen under the ETF.

Learning objectives

At the end of this lesson, you will be able to:

- recognize the role and importance of forests in achieving the goals of the Paris Agreement;
- understand the progressive changes in moving towards the transparency framework under the Paris Agreement; and
- indicate the elements of the ETF that are most relevant to the forest sector

Introduction

Climate change is a serious threat to human society and its economy. Climate change is already having serious impacts, with increased frequency of storms and flooding, rising sea level, and more frequent droughts that affect agriculture and the ecosystems from which we receive life-supporting services such as water, biodiversity, soil fertility and food.



MITIGATING CLIMATE CHANGE

If we carry on emitting as we are, robust increases in global temperature means and extremes are predicted, as well as rises in sea level, and greater probability of extreme events such as droughts and cyclones. However, these increases would be smaller if global warming were limited to 1.5 °C above pre-industrial levels, compared with 2 °C. For example, if the temperature increase is 1.5 °C, the resulting global mean sea level rise by the end of the twenty-first century will be an estimated 0.1 meters **less** than if the temperature rise were 2 °C.

The less the warming, the lower the risk.

If we carry on emitting as we are, the consequences of climate change will be increasingly severe.

Addressing climate change is extremely urgent.

The evolution of international climate policy

International community has mobilized to deal with this threat.

In 1992, countries decided to sign an international treaty, the United Nations Framework Convention on Climate Change (UNFCCC), establishing a framework for international cooperation to combat climate change. Since then, international climate policy has undergone a gradual evolution, whose key milestones are summarized here.

1992 UNFCCC - Article 2

“The ultimate objective of this Convention and any related legal instruments that the Conference of the Parties may adopt is to achieve, in accordance with the relevant provisions of the Convention, stabilization of greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system. Such a level should be achieved within a time frame sufficient to allow ecosystems to adapt naturally to climate change, to ensure that food production is not threatened and to enable economic development to proceed in a sustainable manner.”

1995 COP 1 Berlin

From the first Conference of the Parties (COP 1) the Berlin Mandate emerged, which establishes a process to negotiate strengthened commitments for developed countries, thus laying the groundwork for the Kyoto Protocol.

1997 COP 3 Kyoto Protocol

The Kyoto Protocol operationalizes the UNFCCC by committing industrialized countries to limit and reduce greenhouse gas emissions in accordance with agreed individual targets.

2007 COP 13 Bali Action Plan

Introduction of Measurement, Reporting and Verification (MRV) framework

The Bali Action Plan, adopted at COP 13 in 2007, introduced the principle of Measurement, Reporting and Verification (MRV) for both developed and developing country Parties in the context of enhancing action at international and national level to mitigate climate change.

COP 21 Paris Agreement - Article 2

The Paris Agreement brings all nations together for the first time with the common cause of undertaking climate action

“This Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty.”

2018 Katowice Climate Package

In Poland, governments adopt a robust set of guidelines for implementing the landmark 2015 Paris Climate Change Agreement. The agreed 'Katowice Climate Package' operationalizes the climate change regime contained in the Paris Agreement, promotes international cooperation and encourages greater ambition.

Key aspects of the Paris Agreement

The Paris Agreement was adopted in 2015 and entered into force on 4 November 2016. It charts a new course in the global climate effort. The signing of this agreement puts climate change at the forefront of the international agenda for all countries.

Countries committed to keep a global temperature rise this century well below **2 °C** above pre-industrial levels and to pursue efforts to limit the temperature increase even further to **1.5 °C**. They also set out to foster flows of finance to developing countries to support such actions, as well as to adapt to the impacts of climate change.

All Parties are asked to communicate or update their current **Nationally Determined Contributions (NDCs)**, and then every five years thereafter. Subsequent NDCs should show a progression beyond the Party's current NDC and reflect the highest possible ambition.

The Paris Agreement addresses a series of crucial areas for combating climate change. Some of the key ones are indicated below, together with the related article of the Agreement.

➔ ART. 2 Long-term temperature goal

1. “This Agreement, in enhancing the implementation of the Convention, including its objective, aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by:
 - (a) Holding the increase in the global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change (...).”

➔ ART. 4 NDCs

2. “Each Party shall prepare, communicate and maintain successive nationally determined contributions that it intends to achieve. Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions (...).”

➔ ART. 5

Sinks and reservoirs (including forests)

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”.
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 (...).”

➔ ART. 6

Market- and non-market-based approaches and voluntary cooperation

1. “Parties recognize that some Parties choose to pursue voluntary cooperation in the implementation of their nationally determined contributions to allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity.”

➔ ART. 7

1. “Parties hereby establish the global goal on adaptation of enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change, with a view to contributing to sustainable development and ensuring an adequate adaptation response in the context of the temperature goal referred to in Article 2 (...).”

➔ ART. 8 Loss and damage

1. “Parties recognize the importance of averting, minimizing and addressing loss and damage associated with the adverse effects of climate change, including extreme weather events and slow onset events, and the role of sustainable development in reducing the risk of loss and damage.
2. The Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts shall be subject to the authority and guidance of the Conference of the Parties serving as the meeting of the Parties to this Agreement and may be enhanced and strengthened, as determined by the Conference of the Parties serving as the meeting of the Parties to this Agreement.”

➔ ARTICLES 9 - 10 - 11 - 12

Finance, technology and capacity-building support and climate change education and awareness

Art. 9

1. "Developed country Parties shall provide financial resources to assist developing country Parties with respect to both mitigation and adaptation in continuation of their existing obligations under the Convention."

Art. 10

1. "Parties share a long-term vision on the importance of fully realizing technology development and transfer in order to improve resilience to climate change and to reduce greenhouse gas emissions."

Art. 11

3. "All Parties should cooperate to enhance the capacity of developing country Parties to implement this Agreement. Developed country Parties should enhance support for capacity-building actions in developing country Parties."

Art. 12

Parties shall cooperate in taking measures, as appropriate, to enhance climate change education, training, public awareness, public participation and public access to information, recognizing the importance of these steps with respect to enhancing actions under this Agreement.

→ ART. 13 Transparency framework

1. "In order to build mutual trust and confidence and to promote effective implementation, an enhanced transparency framework for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience is hereby established (...)."

→ ART. 14 Global stocktake

1. "The Conference of the Parties serving as the meeting of the Parties to this Agreement shall periodically take stock of the implementation of this Agreement to assess the collective progress towards achieving the purpose of this Agreement and its long-term goals (referred to as the "global stocktake"). It shall do so in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in the light of equity and the best available science."

Art. 5 of the Paris Agreement - forests

Forests are explicitly mentioned in the Paris Agreement, under Article 5.

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.

In addition, Article 5 encourages all countries to support developing countries to **Reduce Emissions from Deforestation and forest Degradation**, and to increase forest carbon stocks (through five individual activities: reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; enhancement of forest carbon stocks). This is known as **REDD+**.

WHAT ARE FORESTS?

A forest is an area of land that is mostly covered by trees over time, where there are no other dominant land-use practices, such as agriculture or urban use.

Countries have their own national definitions of forest. There are many different definitions, with countries often setting minimum areas, minimum canopy cover and minimum tree height thresholds. These definitions may also refer to the predominant land use and often include temporary destocked land, or land with small trees expected to exceed the thresholds *in situ*.

There are many types of forest found around the world. You can see some examples below and in the following pages:

Boreal forest - The boreal forest is a homogeneous, circumpolar vegetation belt with temperature being the most influential environmental factor determining its geographical location.

Mangrove forest - Mangroves are plants of more than 110 different species, including trees, shrubs, palms and ferns. They grow in the tropics and subtropics in saline intertidal coastal habitats, such as estuaries and shorelines. These species are physiologically adapted to overcome the problems of anoxia, high salinity and frequent tidal inundation.

Tropical forests are found near the Equator in hot places where there is no dry season, receiving rain every month of the year. These forests are some of the most biodiverse places on the planet, and two broad types can be distinguished.

Moist deciduous tropical forests - Occur where annual rainfall is between 1 000 and 2 500 mm. The composition and structure vary greatly, depending on rainfall distribution, temperature and soil types. They are less rich in tree species and much less biologically diverse than tropical rainforests.

Evergreen tropical rainforests - Occur where annual rainfall is greater than 2 500 mm, where forests grow mostly at low elevations, are evergreen, luxuriant, predominantly of hardwood species, have a complex structure and are rich in both plants and animals.

This is the FAO definition, which countries are requested to use when reporting to the Global Forest Resources Assessment.

Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds *in situ*. It does not include land that is predominantly under agricultural or urban land use

1. Forest is determined both by the presence of trees and the absence of other predominant land uses. The trees should be able to reach a minimum height of 5 meters *in situ*.
2. Includes areas with young trees that have not yet reached but which are expected to reach a canopy cover of 10 percent and tree height of 5 meters. It also includes areas that are temporarily unstocked due to clear-cutting, as part of a forest management practice, or natural disasters, and which are expected to be regenerated within 5 years. Local conditions may, in exceptional cases, justify that a longer time frame is used.
3. Includes forest roads, firebreaks and other small open areas; forest in national parks, nature reserves and other protected areas such as those of specific environmental, scientific, historical, cultural or spiritual interest.
4. Includes windbreaks, shelterbelts and corridors of trees with an area of more than 0.5 hectares and width of more than 20 meters.
5. Includes abandoned shifting cultivation land with a regeneration of trees that have, or are expected to reach, a canopy cover of 10 percent and tree height of 5 meters.
6. Includes areas with mangroves in tidal zones, regardless whether this area is classified as land area or not.
7. Includes rubber-wood, cork oak and Christmas tree plantations.
8. Includes areas with bamboo and palms provided that land use, height and canopy cover criteria are met.
9. Includes areas outside the legally designated forest land which meet the definition of "forest".
Excludes tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations, olive orchards and agroforestry systems when crops are grown under tree cover.
Note: Some agroforestry systems such as the "Taungya" system where crops are grown only during the first years of the forest rotation should be classified as forest.

Forest ecosystem services

Why are forests so important?

Forests provide fundamental ecosystem services. For example, forests are a source of:

Water	Approximately 75 percent of the world’s accessible freshwater for agricultural, domestic, industrial and environmental uses comes from forests. 90 percent of the world's cities rely on forested watersheds for their water supply.
Biodiversity	About 60 percent of all vascular plants are found in tropical forests. Forests harbour the vast majority of life on Earth, providing habitats for 80 percent of amphibian species, 75 percent of bird species and 68 percent of mammal species.
Raw materials	Forests provide wood for building houses and fuel for energy. Did you know that around one-third of the world’s population, or about 2.4 billion people, use wood to provide basic energy services such as cooking, boiling water and heating?
Food	Forests and trees outside forests contribute to all four dimensions of food security through the provision of nutritious food, income, employment, energy and ecosystem services. For example, worldwide around 1 billion people depend to some extent on wild foods.
Cultural value	Forests are found in folklore, religion and art and are used for sport and recreation. Many people and communities, and particularly indigenous peoples, have long, multigenerational links with specific forest areas; they derive not only direct benefits from the forest, but also intangible benefits resulting from a deep spiritual relationship with forested landscapes and native species, expressed in beliefs, customs, traditions and cultures.
Medicines	Forests are important sources of medicinal compounds. More than 28 000 plant species, many of which are found in forest ecosystems, are currently recorded as being of medicinal use.
Climate regulation	Changes in forest cover, for example from afforestation, reforestation and deforestation, directly affect regional surface temperature through exchanges of water and energy. Climate change and land: https://www.ipcc.ch/srccl/

Climate change and forests

Forests can contribute to climate change mitigation and adaptation:

By restoring forest land and protecting forests, climate change can be limited, because forests draw down CO₂ and **store or sequester** the carbon in their trunks, branches and soil; they are therefore sometimes called **carbon sinks**. Planting trees, restoring forest lands and protecting existing forests means that more carbon is removed from the atmosphere, thus helping to limit global warming and climate change.

By reducing deforestation and forest degradation. If forests are cut down and the land used for other purposes (known as **deforestation**) or if the carbon stock of a forest is reduced without resulting in a land-use change (known as **forest degradation**) carbon stored is lost to the atmosphere (emitted) and the forest becomes a source of emissions.

FOREST EMISSIONS

A recent publication from the Intergovernmental Panel on Climate Change (IPCC) on Climate Change and Land tells us that between 2007 and 2016, an estimated 23 percent of total net anthropogenic greenhouse gas emissions came from Agriculture, Forestry and Other Land Use (AFOLU), from which 11 percent was generated by Forestry and Other Land Use (FOLU).

Some countries already protect their forests through, for example, the establishment of new protected areas or by setting limits to logging. Furthermore, indigenous peoples are often the responsible stewards of forests. However, with the urgent threat of climate change and mounting pressures on forests - such as population growth and rising demand for forest products, including food, fuel and fibre - more needs to be done to ensure that forests are preserved to facilitate carbon uptake (i.e. carbon storage), as well as to safeguard all the other ecosystem services that they provide.

Article 5 of the Paris Agreement encourages countries to **take action** to conserve and enhance sinks and reservoirs of greenhouse gases, including forests.

Art. 13 of the Paris Agreement - The Enhanced Transparency Framework

The Paris Agreement also provides a framework for countries to ensure transparency in the fight against climate change. Article 13 of the Paris Agreement includes a key element referred to as the Enhanced Transparency Framework (ETF) for **action** and **support**.

Art. 13 Transparency - *In order to build mutual trust and confidence and to promote effective implementation, an enhanced transparency framework for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience is hereby established...*

Transparency of action refers to information that each country has to provide on a regular basis to enable an understanding of their climate change action, such as the national greenhouse gas inventory report and indicators to track the progress made in implementing their NDC, as well as information related to climate change impacts and adaptation.

Transparency of support refers to clarity on the support provided and received for finance, technology development and transfer and capacity-building. Developed countries have to provide information on the support that they have provided and mobilized, while developing countries should provide information on support needed and received.

The **ETF** is designed to promote mutual trust by ensuring full transparency of the contributions of Parties through reporting and review of information related to planned actions, objectives and results.

From MRV framework to the Enhanced Transparency Framework

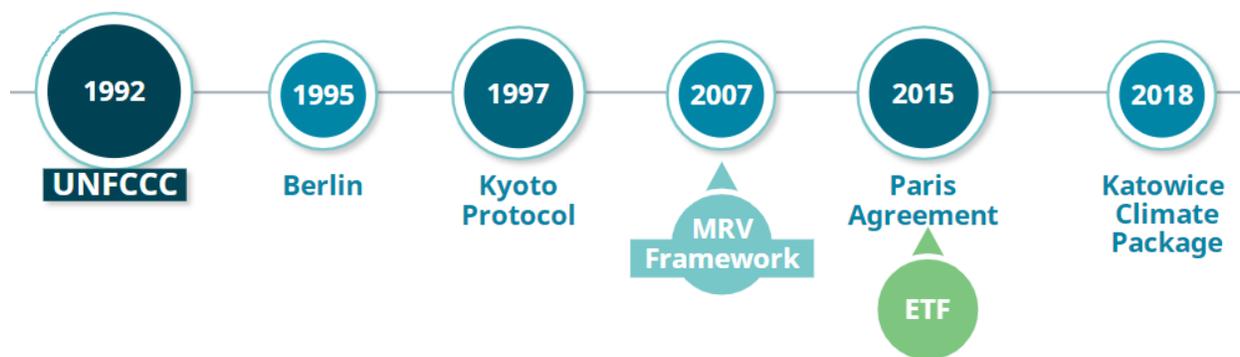
My country has already implemented and submitted reports following the MRV framework. Will there be a change with the introduction of the ETF?

current framework for monitoring and reporting on countries' efforts to reduce emissions and combat climate change has been set up under the UNFCCC and is commonly known as the **Measurement, Reporting and Verification (MRV) framework**, including MRV for REDD+.

MRV FOR REDD+

Developing countries are encouraged to voluntarily implement REDD+ activities. If they wish to obtain results-based payments, the Conference of the Parties has provided, in a series of decisions, guidance on how such countries should measure, report and verify their forest mitigation performance.

The ETF has been built on the existing MRV framework. Let's review the current MRV reporting The framework and how it will evolve under the ETF.



The MRV Framework

The existing MRV arrangements are **differentiated between developed and developing countries**. This is what countries are required to submit:

As a developing country, my country submits National Communications every four years and Biennial Update Reports (BURs) every two years. We also submit national GHG inventory reports as part of our NCs and BURs, whereas other countries submit this as a stand-alone report.

As a developed country, my country has agreed to submit to the Conference of the Parties (COP) information on its national greenhouse gas (GHG) inventory annually National Communications every four years and Biennial Reports every two years.

MRV arrangements for developing country Parties

The existing framework for MRV under the Convention for developing country Parties consists of some elements implemented at international level and others at national level.

Here you can see what is implemented at the international level.

① REPORTING

National Communication (NC)

Biennial Update Report (BUR)

GHG Inventory as part of the NC and BUR or as a stand-alone report

② ICA

Technical analysis of BUR, including REDD+ technical annex, where applicable

Facilitative sharing of views process

The International Consultation and Analysis (ICA) process will consist of the following two steps:

- a) A technical analysis of the Biennial Update Reports submitted by Parties not included in Annex I to the Convention, either as a summary of parts of their National Communication in the year in which the National Communication is presented, or as a stand-alone update report, by a team of technical experts in consultation with the Party, and will result in a summary report. The information considered should include the national greenhouse gas inventory report, information on mitigation actions, including a description of such actions, an analysis of their impacts and the associated methodologies and assumptions, the progress made in their implementation and information on domestic measurement, reporting and verification, and on support received.
- b) A facilitative sharing of views, which will have as input the biennial update report and summary report referred to in paragraph 3(a) above. Source: Decision 2/CP.17, Annex IV.

MRV FOR REDD+

MRV for REDD+ activities consist of a **two-step process**: first, there is a **technical assessment** of the proposed forest reference emission level and/or forest reference level (FREL). Second, the actual results compared with the assessed FREL are submitted in a technical annex to the Biennial Update Report of a developing country Party seeking to obtain and receive payments for results-based actions, and these results undergo a separate technical analysis. The Land Use, Land-Use Change and Forestry (LULUCF) experts undertaking the technical analysis check whether data and information provided in the technical annex are transparent, consistent, complete and accurate; consistent with the assessed FREL and guidelines for technical annexes with REDD+ results, and that results are accurate, to the extent possible. In order to obtain and receive results-based finance for the implementation of REDD+ activities, developing country Parties should have the following in place:

- a national strategy or action plan;
- an assessed forest reference emission level and/or forest reference level;
- a National Forest Monitoring System;
- a system for providing information on how the safeguards are being addressed and respected; and
- The results-based actions should also be fully measured, reported and verified (MRV).



The least-developed country Parties and small island developing states may submit Biennial Update Reports **at their discretion**.

The detailed requirements for developed country Parties under the MRV framework.

REPORTING

- Annual GHG inventory submissions
- National Communication (NC)
- Biennial Report (BR)

REVIEW

- Review process of the annual GHG Inventory submissions
- Review of the NC
- Review of the BR

MULTILATERAL PROCESS

Multilateral assessment process

**WHAT IS the IAR?**

- The International Assessment and Review (IAR) includes the technical review of the BR and the multilateral assessment (MA) process.
- The multilateral assessment (MA) assesses country Parties on their progress in meeting their emission reduction targets.
- The overall objective of the IAR is to review progress in achieving emissions reductions and assess the provision of support, with a view to promoting comparability and building confidence.

Reporting requirements under the Enhanced Transparency Framework

With the introduction of the ETF by the Paris Agreement, the key report becomes the **Biennial Transparency Report** (BTR). The BTR includes:

Biennial Transparency Report

A national inventory of GHG emissions and removals

Information to track progress towards the NDC

Information on support provided and mobilized or needed and received

The BTR is to be submitted every two years, starting from the first submission which shall be submitted no later than 31 December 2024. The least-developed country Parties and small island developing states may submit the information referred to in Article 13 of the Paris Agreement at their discretion.

The **Katowice Climate Package** provides the rulebook for implementing the ETF, known as the **Modalities, Procedures and Guidelines (MPGs)**. The Katowice Climate Package provides guidance on:

- limiting and reducing greenhouse gas emissions
- addressing loss and damage
- developing and transferring technology
- evaluating global progress
- building trust through transparency (rulebook for the ETF)
- adapting to climate impacts
- financing action in developing countries
- building capacity in developing countries
- facilitating implementation

WHAT IS STILL IN PROGRESS IN THE ETF ARRANGEMENTS

Not all elements of the operationalization of the ETF have been concluded. Negotiations of the following elements of the ETF are ongoing, including:

- the common reporting tables for reporting GHG emissions and removals, and common tabular format tables for tracking the progress towards NDCs and provision of information on support provided/mobilized and needed/received;
- reporting outlines for the national inventory document, the BTR and the technical expert review report, and the training programme for experts to be eligible to participate as an expert in the technical expert review process, under the ETF.

Overview of reporting and review activities under the ETF arrangements.

R E P O R T I N G	All Parties shall report	+	Developed countries shall
	National inventory report Progress made in implementing and achieving the NDC		Report on financial, technology transfer and capacity-building support provided to developing countries
I N G	All Parties should (as appropriate)	+	Developing countries should
	Report on climate change impacts and adaptation		Report on financial, technology transfer and capacity-building support needed and received
T E R	All Parties shall	+	Developed countries shall
	Undergo a technical expert review (TER) of information		undergo a technical expert review of information submitted under Articles 13.9 (support provided).

	submitted (first 2 points of reporting)		Information submitted by other countries that provide support may be reviewed, at the Party’s discretion.
F	All Parties shall		
M			
C			
P			
	Participate in a facilitative multilateral consideration of progress (FMCP)		

With the introduction of the new framework, countries may have questions and doubts on future changes and their impact on reporting activities.

What is the timeline of a technical expert review (TER) cycle?

The Expert Review Team shall complete the full technical expert review cycle one year from the start of the technical expert review process.

When can the submission for the first BTR be expected?

The first BTR shall be submitted by all Parties **no later than 31 December 2024**. The Paris Agreement also decided that least-developed country Parties and small island developing states may submit the information referred to in Article 13, paragraphs 7, 8, 9 and 10 of the Paris Agreement at their discretion.

Will REDD+ be included in the new reporting under the ETF?

The following elements will continue to be reported under the Convention and are not superseded by the MPGs:

- The proposed REDD+ forest reference emission level and/or forest reference level by developing country Parties, which may be submitted on a voluntary basis in accordance with decision 12/CP.17 (para. 13) and will be subject to a technical assessment per decision 13/CP.19.
- The technical annex on REDD+ (to be reported in BURs per decision 14/CP.19 (para. 7) for those Parties seeking results-based payments) is to be reported as an annex to the BTR and is technically analysed during the review of the BTR (paras. 45-46 of 1/CP.24).

Will all Parties also be required to submit their National Communications?

Yes. All **other reporting arrangements under the UNFCCC** will continue to be **valid**, meaning that National Communications will need to be submitted every four years, whereas the BTR will be submitted every two years. An annual GHG Inventory must continue **to be submitted by developed countries**. In

the years in which a BTR is due, the GHG Inventory can be submitted as a stand-alone report or as a section of the BTR.

Current and future reporting requirements

Importantly, lessons learned and experiences from the current IAR and ICA processes under MRV arrangements will inform the ETF. In particular, for developing countries, the ICA process is viewed as a basis for enabling countries to meet the requirements of the BTR and transition to the ETF. This timeline shows current and future reporting requirements while moving from the MRV framework to the ETF. The ICA could continue until 2025/2026 (for BURs submitted in 2024) and the IAR - the review process for developed countries - will continue until 2023.



WHAT IS A GST?

Parties will take stock of the collective efforts in relation to progress towards the goal set in the Paris Agreement and to inform the preparation of NDCs. There will be a global stocktake (GST) every 5 years (2023, 2028), to assess the collective progress towards achieving the purpose of the Agreement and to inform further actions by Parties.

WHEN TO SUBMIT A BR AND BUR

The final BR by developed countries is to be submitted as early as the due date for the annual GHG Inventory in 2022 (15 April 2022), but **no later than 31 December 2022**.

The final BURs by developing countries shall be those that are submitted **no later than 31 December 2024**. This implies that a developing country Party may submit its final BUR prior to 2024.

How are forests related to the Enhanced Transparency Framework?

Within the context of the ETF, the role of forests is fundamental.

Art. 13 Transparency - Under the ETF, countries should be measuring and reporting both emissions and removals from forests in their national Greenhouse Gas Inventory; furthermore, many countries have included forest-related actions in their NDCs.

Art. 5 Forests - Forests are an important carbon sink, as well as a significant source of emissions.

Forests relate to several aspects of the ETF.

REPORT	National inventory report	Forest emissions and removals should be reported and reviewed in a GHG Inventory.
	Progress tracking in NDCs	Parties may choose to include forests in their NDCs, and they are required to report mitigation actions across all sectors, including agriculture and forestry. Most countries include the forest sector in their NDC. Indeed, it has been found that if NDCs were fully implemented, forests would provide one-quarter of emissions reductions planned by countries. However, tracking this potential, and importantly, ensuring that all countries are contributing fairly to the common cause of tackling climate change, requires information on emissions, climate actions and their results, as well as support that is transparent, reliable and comprehensive. As of January 2019, 70 percent of NDCs include the LULUCF sector (Fyson <i>et al.</i> , 2019).
	Report on support	Parties report on financial, technical and capacity-building provided or received related to forest projects/activities.
	Report on impacts and adaptation	Forests provide a key role in adaptation and can help to build resilience.
REVIEW	TER and FMCP	Forest-related information is subject to review and facilitative multilateral consideration of progress. To participate to the expert review teams, experts must be nominated to the Roster of Experts by Parties and, as appropriate, by intergovernmental organizations, and successfully complete the relevant courses of the training programme for the reviewers. By contributing to the process as a reviewer, you may have a chance to work with experts from other Parties and to enhance your knowledge and skills. Through the experience, you can improve the reporting of your country's BTR. More information on how to register for the Roster of Experts can be found on the

UNFCCC website:

<https://www4.unfccc.int/sites/roestaging/Pages/Home.aspx>

Conclusion

The world cannot hold global warming below 1.5 °C above pre-industrial levels, nor even below 2 °C, **without taking action to protect and conserve forests**. This is recognized internationally and countries, under the Paris Agreement, have committed to:

- ➡ Conserve and enhance forests to mitigate climate change and implement and support REDD+.
- ➡ Enhance the transparency of their GHG Inventories, progress in climate action and the support provided and received - all of which include forests.

All with the intent to obtain a clear understanding of climate action and support **now**, to strengthen the global response to the threat of climate change.

Summary

Forests play a crucial role in the global carbon budget, as they both emit greenhouse gases and act as carbon stores, pulling CO₂ out of the atmosphere. They are therefore critical to action against climate change.

Action to tackle climate change is structured within the UNFCCC. In this lesson, we have reviewed how countries will move from the current MRV framework to the new ETF under the Paris Agreement.

With the introduction of the ETF, the key report becomes the Biennial Transparency Report (BTR), including a national inventory of GHG emissions and removals, information to track progress towards the NDC, and information on support provided and mobilized, or needed and received, to be submitted every two years, starting from the first submission. Forests are to be included in reporting under the ETF.