Draft decision -/CMA.8

Implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decisions 2/CMA.3, 6/CMA.4, 4/CMA.6 and 19/CMA.7,

1. *Takes note of* the annual report by the secretariat for 2026 on implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement;[1]

2. *Notes* Parties' progress in implementing cooperative approaches referred to in Article[2] 6, paragraph 2, as at 14 November 2026, as demonstrated by the information on 66 cooperative approaches, the reports and information submitted by Parties under Article 6, paragraph 2 (initial reports[3] by 26 Parties, updated initial reports[4] by 3 Parties, annual information[5] by 9 Parties and regular information[6] by 3 Parties) and the information on 71 authorizations submitted by 21 Parties[7];

3. *Expresses appreciation* to the secretariat for its progress in implementing its mandated tasks related to the implementation of the guidance on cooperative approaches;[8]

4. *Recognizes* the importance of continuous improvement in implementing the guidance on cooperative approaches, informed by experience gained and lessons learned, while taking into account different national circumstances and capacities;

I. Article 6 technical expert reviews

5. *Expresses appreciation* to the Article 6 technical expert review teams and the secretariat for the Article 6 technical expert reviews undertaken to date and to Parties for constructive engagement in the review process;

6. *Welcomes* the publication of the Article 6 technical expert review reports from the first two centralized Article 6 technical expert review cycles on the centralized accounting and reporting platform;[9]

[1] FCCC/PA/CMA/2026/INF.2.
[2] Articles referred to in this decision are Articles of the Paris Agreement.
[3] As referred to in decision 2/CMA.3, annex, chap. IV.A.
[4] As referred to in decision 2/CMA.3, annex, para. 19.
[5] As referred to in decision 2/CMA.3, annex, chap. IV.B.
[6] As referred to in decision 2/CMA.3, annex, chap. IV.C.
[7] Available at https://unfccc.int/es/node/625083.
[8] Contained in decision 2/CMA.3, annex.
[9] See document FCCC/PA/CMA/2026/INF.1, paras. 32-33. The Article 6 technical expert review reports are available at https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/cooperative-approaches.

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7. *Recalls* that Article 6 technical expert review reports are to be made publicly available[10] and *encourages* participating Party under review to cooperate with the Article 6 technical expert review team and the secretariat, including with a view to the timely finalization of the Article 6 technical expert review reports;[11]

8. [*Invites* Parties, in particular developed country Parties, to nominate experts for the Article 6 technical expert reviews with a view to ensuring a sufficient pool of reviewers in the long term;]

9. *Requests* the secretariat to include information on the implementation of the Article 6 code of practice,[12] including the provisions on conflict of interest, in the annual compilation and synthesis report;

10. *Takes note of* the compilation and synthesis report by the secretariat on the results of the Article 6 technical expert review of the reports submitted by Parties participating in cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement,[13] including the recurring themes and lessons learned identified therein;

11. *Notes* the inconsistencies identified in the two cycles of Article 6 technical expert reviews conducted to date, [many of which are significant and relate to environmental integrity, including the impact of cooperative approaches on global emissions, the contribution of cooperative approaches of resources for adaptation or the delivery by cooperative approaches of overall mitigation in global emissions,] and *encourages* the Parties concerned to address them at the earliest opportunity;

12. *Encourages* Parties participating in the same cooperative approach to coordinate with each other in their reporting on the cooperative approach to reduce the occurrence of inconsistencies;

13. [*Reiterates* that the Article 6 technical expert review shall be implemented in a facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty and avoid placing undue burden on participating Parties;[14]]

14. [*Notes with concern* that reports and information submitted by Parties participating in cooperative approaches have been reviewed for elements that are not part of the guidance on cooperative approaches, including information at the national level and at the activity level, and *emphasizes* that Article 6 technical expert review teams should not assess the sufficiency of information reported beyond its fulfilment of the requirements of the guidance];

15. *[Reiterates* its request to Article 6 technical expert review teams to clearly explain in the Article 6 technical expert review reports their findings on any inconsistencies and any recommendations on how to resolve them,[15] noting that this includes inconsistencies determined as significant;[16]]

16. *[Encourages* Article 6 technical expert review teams to take into account, where the guidance on cooperative approaches is not prescriptive, the approaches developed under the mechanism established by Article 6, paragraph 4, and under the framework referred to in Article 5, paragraph 2, including in relation to the risk of reversals;]

17. *Requests* the secretariat to prepare the annual compilation and synthesis report on the results of the Article 6 technical expert review of the reports submitted by Parties participating in cooperative approaches as soon as possible with a view to incorporating the results of the third review cycle, including proposals of options for addressing recurring themes and lessons learned;

[10] Decision 2/CMA.3, annex, para. 28.
[11] As contained in decision 6/CMA.4, annex II, para. 24.
[12] Available at https://unfccc.int/documents/640303.
[13] FCCC/PA/CMA/2026/INF.1.
[14] Decision 6/CMA.4, annex II, para.9.
[15] Decision 19/CMA.7, para. 11.
[16] Pursuant to decision 4/CMA.6, para. 41.

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18. *Takes note* of the conclusions from the 1st meeting of lead reviewers of Article 6 technical expert reviews,[17] including that the lead reviewers of Article 6 technical expert reviews recognized the importance of reflecting in Article 6 technical expert review reports the progress of participating Parties during the review process, as evidenced by their provision of additional information[18], and *requests* the secretariat to ensure that information on the determinations by the Article 6 technical expert review teams whether additional information would result in the resolution of inconsistencies in part or in full if included in future reports by the relevant Party, is reflected in the annual compilation and synthesis of the reviews and that such information is published on the CARP;

19. *Requests* the secretariat to make publicly available the review practice guidance for the Article 6 technical expert reviews as soon as possible;

20. *Also requests* the secretariat to continue to identify and implement means to enhance the efficiency of the Article 6 technical expert review process[, including by tailoring reviews to the nature and complexity of the cooperative approaches under review];

21. *Recalls* that at least one member of each Article 6 technical expert review team should be fluent in a language of the participating Party under review, if possible;[19]

22. *Welcomes* the informal interactive dialogue on the Article 6 technical expert reviews held at this session [and *requests* the secretariat to prepare an informal note on the dialogue;]

23. *Requests* the secretariat to organize an informal interactive dialogue on the results of the Article 6 technical expert reviews in conjunction[with the sixty-sixth sessions of the subsidiary bodies][the ninth session of the CMA] [and to prepare an informal note thereon];

II. Reporting and infrastructure

24. *Emphasises* the importance of completing the development and enhancing the functionalities of the centralized accounting and reporting platform and of further operationalizing the Article 6 database referred to in the annex to decision 2/CMA.3, for supporting the effective implementation of the guidance on cooperative approaches, including facilitating transparency of information reported by participating Parties, accounting for internationally transferred mitigation outcomes, consistency checks of reported information, and the Article 6 technical expert review process;

25. *Welcomes* the launch of the first version of the international registry referred to in the annex to decision 2/CMA.3 and its additional registry services referred in decision 4/CMA.6, paragraph 50, *encourages* the secretariat to finalize the functionalities of the international registry and *requests* the secretariat to provide capacity-building support to Parties on using the international registry, including through webinars and regional workshops, as appropriate;

26. *Requests* the secretariat to include in the annual report on implementation of the guidance on cooperative approaches information on the engagement of participating Parties in the forum of Article 6 registry system administrators and technical experts and *encourages* broad and inclusive participation in the forum;

27. *Recalls* the strong encouragement to participating Parties and stakeholders participating in cooperative approaches to commit to contribute resources for adaptation, in particular through contributions to the Adaptation Fund;[20]

28. *Expresses gratitude* to participating Parties and stakeholders participating in cooperative approaches that have committed to contributing resources for adaptations and *encourages* participating Parties to report in more detail on such contributions, including the percentage applied, the participating Party applying it and the type of contribution, such as internationally transferred mitigation outcomes or financial resources;

[17] Available at https://unfccc.int/event/ALRM-01.
[18] As referred to in decision 6/CMA.4, annex II, para. 21(e).
[19] Decision 6/CMA.4, annex II, para. 40.
[20] Decision 2/CMA.3, annex, para. 37.

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29. *Recalls* the strong encouragement to participating Parties and stakeholders to cancel internationally transferred mitigation outcomes that are not counted towards any Party's nationally determined contribution or for other international mitigation purposes, to deliver overall mitigation in global emissions;[21]

30. *[Also recalls* paragraphs 37-38 of decision 4/CMA.6, and *requests* the secretariat to ensure that the centralized accounting and reporting platform includes a functionality that enables the timely tracking on the information referred to therein following the publication of each Article 6 technical expert review report;]

31. *Welcomes* the updates to the common nomenclatures made available by the secretariat through the centralized accounting and reporting platform, as well as the updated process for developed by the secretariat for requesting the establishment of and changes to those common nomenclatures,[22] and *request* the secretariat, in applying that process, to take into account the potential operational implications of proposed modifications for participating Parties and their reporting and registry systems, and to ensure timely, transparent communication with participating Parties regarding planned substantive modifications;

32. *Also requests* the secretariat to update and expand the common nomenclatures to enable the identification of cooperative approaches associated with contribution of resources for adaptation and cancellation of internationally transferred mitigation outcomes towards the delivery of overall mitigation in global emissions;

III. [Application of corresponding adjustments

33. *Requests* the secretariat to undertake a technical analysis of the operational and accounting implications of possible dates by which additions and subtractions for a nationally determined contribution implementation period could be considered final, as referred to in decision 2/CMA.3, annex, paragraph 12, including implications for reporting timelines, relevant flexibility provisions and the avoidance of double counting, and to make the analysis available to Parties in its annual report to inform their consideration of this matter, without prejudging any future decision by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;]

IV. Capacity-building

34. *Welcomes* the organization by the secretariat, under the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, of the dialogues held in conjunction with the sixty-fourth and sixty-fifth sessions of the Subsidiary Body for Implementation, among interested Parties and observers to exchange information and experience in how cooperative approaches in which they participate support ambition and *expresses appreciation* to the presenters at and participants in the dialogues;

35. *Expresses appreciation* to the secretariat for providing, including through its regional collaboration centres, capacity-building support to Parties, particularly the least developed countries and small island developing States, to facilitate their effective participation in cooperative approaches;

36. *Requests* the secretariat to continue implementing activities, including through its regional collaboration centres, aimed at building capacity for preparing initial and updated initial reports under Article 6, paragraph 2,[23] including by preparing templates and guidance for those reports, prioritizing the provision of such capacity-building to developing country Parties;

[21] Decision 2/CMA.3, annex, para. 39.
[22] Available at https://unfccc.int/documents/641434.
[23] Referred to in decision 2/CMA.3, annex, chap. IV.

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V. [Review of the guidance on cooperative approaches

37. *[Requests* the Subsidiary Body for Scientific and Technological Advice to initiate, at its sixty-seventh session (November 2027), consideration of the approach to conducting the review of the guidance on cooperative approaches referred to in decision 2/CMA.3, paragraphs 14–15, including the sequencing of its consideration, the timing of stakeholder inputs and the issues to be prioritized, with a view to recommending a draft decision on the process for the review for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its ninth session (November 2027);]

38. *[Invites* Parties and observers to submit via the submission portal[24] by 31 July 2027 views on the process for the review of the guidance on cooperative approaches referred to in paragraph 37 above and *requests* the secretariat to prepare a synthesis of the submissions to serve as input for consideration of the approach to conducting the review referred to in paragraph 37 above;]]

VI. Administrative, financial and other matters

39. *Expresses concern* about the continued shortfall in resources for mandated tasks of the secretariat relating to Article 6, paragraph 2, and *urges* Parties to provide voluntary contributions to enable the full development and operationalization of the infrastructure under Article 6, paragraph 2, the conduct of Article 6 technical expert reviews and the implementation of capacity-building activities relating to Article 6, paragraph 2;

40. *Express appreciation* to the Parties that have provided voluntary contributions to the trust fund for supplementary activities;

41. *Stresses* the importance of ensuring adequate, predictable funding for the implementation of Article 6, paragraph 2, including for the delivery of the infrastructure under Article 6, paragraph 2;

42. *Requests* the secretariat to provide, in annual reports on the implementation of the guidance on cooperative approaches, information on the shortfall in resources preventing the full development and operationalization of the infrastructure under Article 6, paragraph 2, with a view to informing the prioritization of further development;

43. *Also requests* the secretariat to continue to prudently manage the limited resources available for the implementation of Article 6, paragraph 2, including by finding efficiencies;

44. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 9, 17, 19, 22, 23 30, 33 and 36 above;

45. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

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[24] https://submissions.unfccc.int.