ARTICLE 6 SERIES

COMPLYING WITH ARTICLE 6.2 REPORTING REQUIREMENTS – AN INTRODUCTION

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This paper forms part of a series of five papers related to Article 6 of the Paris Agreement, prepared for the Pacific Alliance's Technical Sub-Group on Monitoring, Reporting and Verification (SGT-MRV). It has been developed by Gold Standard under a programme supported by Environment and Climate Change Canada (ECCC) (2022-2026).

The intention of each paper in this series is to provide policymakers with an introduction to a topic identified by SGT-MRV focal points as a priority for further training. Each paper follows a two-hour training session led by Gold Standard in 2025-6 and is supported by recommendations for further resources related to the topic. Links to further resources are available at the end of this paper.

SUMMARY

— Reporting by governments is a core part of Article 6.2 participation
— Reporting is how governments show they are meeting the Article 6.2 requirements and accounting correctly
— There are three main reports: the initial report, annual report, and regular report
— Most information reported under Article 6.2 undergoes a dedicated technical review

BACKGROUND

Under the Paris Agreement, it was agreed for the first time that all Parties must contribute to the achievement of a set of long-term goals, including through the mitigation of greenhouse gas emissions. These contributions should come in the form of Nationally Determined Contributions (NDCs), which include commitments to the reduction of greenhouse gas emissions. Parties also agreed that the achievement of their NDCs can be enabled by market-based cooperation, reflected in the adoption of Article 6 of the Paris Agreement. Article 6, and more specifically Article 6.2, provides Parties with considerable flexibility to set up their own models for market-based cooperation, provided they meet certain participation requirements and fulfil reporting obligations.

One of the core requirements for Parties that cooperate under Article 6.2 is to conduct regular reporting to the UNFCCC. This is important to ensure public transparency on each Party's use of Article 6; to ensure that cooperative approaches are designed in line with the Article 6 rulebook; and to demonstrate how a Party's use of Article 6 affects progress towards its NDC, through the application of 'corresponding adjustments'.

Over several rounds of negotiation between COP26 and COP29, Parties adopted a detailed rulebook to underpin use of Article 6.2, including requirements for how, when and in which template Parties need to report. This paper provides an introduction to these reporting requirements, the platform established by the UNFCCC to collect and publish Parties' reports and why reporting matters.

REPORTING UNDER ARTICLE 6.2

Article 6.2 of the Paris Agreement allows Parties to engage in 'cooperative approaches', under which mitigation outcomes (typically measured as reductions or removals of greenhouse gas emissions) achieved in one Party's jurisdiction can be transferred for use by another Party towards its NDC, or for use by another entity towards other purposes (for instance an airline for use under CORSIA, the Carbon Offsetting and Reduction Scheme for International Aviation, governed by the International Civil Aviation Organisation (ICAO)). This can support cost-efficient achievement of the Paris Agreement's temperature goals, by allowing greenhouse gas mitigation to take place where it is cheaper or otherwise more viable.

Article 6.2 is not prescriptive as to how mitigation outcomes must be generated, or even the metric (e.g. tonnes of carbon dioxide equivalent, tCO_2e) by which these are measured. However Parties cooperating under Article 6.2 must meet certain participation requirements and fulfil reporting responsibilities. These are summarised in Figure 1 below.

PARTICIPATION RESPONSIBILITIES

A government must

- Be a party to the Paris agreement
- Have prepared communicated and be maintaining an NDC
- Have arrangements in place for authorising ITMOs and tracking ITMOs through a registry
- Have prepared the most recent national inventory report
- Ensure its participation contributes to implementation of its NDC, long-term emissions development strategy and the long-term goals of the Paris Agreement

REPORTING REQUIREMENTS

The government must prepare and submit to the UNFCCC

- Authorisations under article 6.2
- An initial report for its first cooperative approach and an updated initial report for each further cooperative approach
- Annual information of the authorisation of ITMOs, and related information
- Regular information every two years as an annex to its biennial transparency report (BTR)
- A common tabular format as an annex to its BTR in which corresponding adjustments are applied

Figure 1 – Overview of participation requirements and reporting responsibilities under the Article 6.2 rulebook.

The reporting requirements under Article 6.2 fit within the wider logic of the Paris Agreement. Under the Agreement, Parties can determine their own NDCs and their own plans for delivering national targets, but must provide transparency on their progress and implementation through regular reports, intended to provide public transparency. In the same way, Article 6.2 provides Parties with flexibility to cooperate in the achievement of their NDC and to choose how they do so, while obligating Parties to report transparently on how their cooperation aligns with certain requirements as well as to report quantitative information on how their cooperation affects the achievement of their NDC. These reports are then subject to a 'technical expert review' by third-parties to identify inconsistencies with reporting guidance.

Report Type	Description	When required
Initial report	Overview of: — A Party's compliance with Article 6.2 participation responsibilities — Upfront information relevant for accounting	Prior to or in conjunction with Annual information

Report Type	Description	When required
Initial report	— Description of how each cooperative approach complies with Article 6.2 requirements	Prior to or in conjunction with Annual information
Annual Information	Information related to: — A Party's authorisation of ITMOs — A Party's use of ITMOs — The holding, transfer and acquisition of ITMOs	By 15 April of the year following activity
Regular Information	Overview of — How each cooperative approach is complying with Article 6.2 requirements — The Party's authorisations And — Application of corresponding adjustments in the Common Tabular Format annexed to the Party's Biennial Transparency Report	31 December 2024 and every two years here-after

Figure 2 – Summary of reporting requirements under the Article 6.2 rulebook.

The reports that Parties are required to submit under the Article 6.2 rulebook are summarised in Figure 2, and described in further detail in the following sections. All reports submitted by Parties are stored on the UNFCCC's Centralised Accounting and Reporting Platform (CARP)[1].

As well as ensuring compliance with requirements under the UNFCCC, there are several important reasons for governments to allocate sufficient resources to allow them to report correctly and in accordance with deadlines.

Firstly, reporting is important for a Party's reputation. If a Party misses reporting deadlines or does not provide sufficient information to demonstrate the compliance of their cooperative approaches, there is a risk of external criticism. This is particularly the case if reports are found through Technical Expert Reviews to have multiple inconsistencies (see below).

Secondly, reporting is relied on by private sector actors taking ownership of authorised credits for use towards eligible use purposes. This is particularly the

[1] UNFCCC: Centralized Accounting and Reporting Platform

case for credits authorised for use towards CORSIA, the offsetting scheme for international aviation managed by the International Civil Aviation Organisation. The eligibility of credits for use under CORSIA is tied to their authorisation under Article 6 and, ultimately, the application of a corresponding adjustment by the host Party. Over time, private sector entities are likely to hold greater trust in credits authorised by Parties with a reputation for reliable reporting, and may see greater risk in Parties with a reputation for reporting delays.

FORMS OF REPORTING

Authorisation

The first step in a Party's use of Article 6.2 is 'authorisation'. Under Decision 4/CMA.6, adopted at COP29, Parties clarified that there are three components of authorisation under Article 6.2, which Parties can undertake all at once or at different times. These are:

- **Authorisation of a cooperative approach**, i.e. the framework by which a Party is using Article 6.2. The term cooperative approach is not fully defined, meaning that this could include (a) a bilateral arrangement between two Parties; (b) a plurilateral arrangement between more than two Parties; (c) a broad unilateral framework for authorising ITMOs from multiple activities or (d) a more specific unilateral authorisation for one activity or programme of activities.
- **Authorisation of ITMOs**, i.e. the more targeted authorisation of mitigation outcomes generated by an activity within the boundary of a cooperative approach.
- **Authorisation of entities**, i.e. the authorisation of entities involved in a cooperative approach.

Parties must submit their authorisations to the UNFCCC's Centralised Accounting and Reporting Platform[2] (see below). A Party's reporting requirements under Article 6.2 are first triggered by their authorisation of cooperative approach(es).

Initial report

The Initial Report is a narrative-based document that Parties must submit following the authorisation of ITMOs under a cooperative approach, using a standardised template[3].

The purpose of the Initial Report is to provide upfront information on:

1. **Participation responsibilities**: How the Party fulfils the participation responsibilities for cooperating under Article 6.2.

[2] UNFCCC: Centralized Accounting and Reporting Platform-Authorisations page
[3] UNFCCC: Centralized Accounting and Reporting Platform – Templates page

2. **Accounting pre-requisites:** How the Party will apply corresponding adjustments, as well as on the quantification of its NDC.
3. **Cooperative approach(es)**: How the Party's cooperative approach(es) fulfil certain requirements under Article 6.2, including ensuring environmental integrity, avoiding negative harm, aligning with the Party's sustainable development objectives and, if applicable, contributing resources to adaptation and/or supporting delivery of an overall mitigation in global emissions.

The Initial Report must be submitted in advance of a Party submitting annual information (see below) to the UNFCCC, the deadline for which is 15 April of the year following the authorisation of ITMOs. In practice, this means that the Initial Report is also due by this deadline, if not sooner. If a Party enters into further cooperative approaches after its first, it must update its initial report to include information on its new cooperative approaches.

Initial reports are published on the UNFCCC's Centralised Accounting and Reporting Platform (CARP)[4]. Their submission to the platform is also a condition for the UNFCCC to be able to generate a 'Cooperative Approach ID' for the Party's or Parties' cooperative approach[5].

Annual information

Annual information is a table-based annual reporting requirement that Parties must fulfil following the authorisation of ITMOs under a cooperative approach, using a standardised template called the Agreed Electronic Format (AEF)[6].

1. **Authorisations:** ITMOs and entities authorised by the Party, including the date of authorisation, the applicable cooperative approach, the quantity and sector from which the authorised ITMOs are generated, as well as the use-purposes for which the ITMOs are authorised. This could include use towards another Party's NDC or use towards other international mitigation purposes.
2. **Actions:** Recording of actions related to ITMOs, including their acquisition, transfer, first transfer, use or cancellation. This includes information on the serial number of the underlying unit for ITMOs, where relevant (for instance if carbon credits issued by an independent crediting programme are autho-rised), as well as the ID of any Party that has acquired or used ITMOs and the purpose for which any ITMOs have been used.
3. **Holdings:** Any ITMOs held by the reporting Party, including information on the serial number of the underlying units and the metric, quantity and vintage of ITMOs.

[4] UNFCCC: Centralized Accounting and Reporting Platform – Reports page
[5] UNFCCC: Centralized Accounting and Reporting Platform – Cooperative Approaches page
[6] UNFCCC: Centralized Accounting and Reporting Platform – Templates page

4. **Authorised entities:** Any entities authorised by the reporting Party under a cooperative approach, including their country of incorporation, identification number and any conditions attached to the authorisation.

Table 2: Authorizations

Authorization										
Authorization ID	*Date of authorization*	*Cooperative approach ID*	*Version of the authorization*	*Authorized quantity*	*Metric*	*Applicable GWP value(s)*	*Applicable non-GHG metric*	*Sector(s)*	*Activity type(s)*	*Purposes for authorization*
					GHG					NDC
					Non-GHG					OIMP
										IMP
										OP
										NDC and OIMP
										NDC and IMP
										NDC and OP

Authorization details							
Authorized Party(ies) ID	*Authorized entity(ies) ID*	*OIMP authorized by the Party*	*Authorized timeframe*	*Authorization terms and conditions*	*Authorization documentation*	*First transfer definition for OIMP*	*Additional explanatory information*
						Authorization	
						Issuance	
						Use or cancellation	

Figure 3 – Information required under the Agreed Electronic Format (AEF) related to Authorizations

Annual information must be submitted by 15 April of the year following the authorisation of ITMOs, and must then be submitted on an annual basis by that same date to reflect new information related to authorised ITMOs. Annual reports are published on the UNFCCC's Centralised Accounting and Reporting Platform (CARP)[7], and provide underpinning data that is relevant for the application of corresponding adjustments in the Party's Biennial Transparency Report (see below).

Several organisations are exploring technological solutions to enable the automatic generation of Agreed Electronic Format submissions, to improve accuracy and to reduce reporting burdens for government officials. The UNFCCC intends to establish this functionality within its registry system, while the Climate Action Data Trust (CAD Trust) is exploring a similar solution that could be used to generate reports based on data submitted by independent crediting programmes.

[7] UNFCCC: Centralized Accounting and Reporting Platform – Reports page

Regular information

Regular information can be divided into two distinct reporting requirements.

Regular information report

Firstly, Parties must submit a narrative-based document as an annex to their Biennial Transparency Reports, using a standardised template[8]. The purpose of this document is to provide information on:

1. **Participation responsibilities**: How the Party continues to ensure that it complies with participation responsibilities under the Article 6.2 rulebook, and any updates on information provided in its Initial Report.
2. **Accounting diligence**: How the Party is ensuring that any ITMOs for which it has applied a corresponding adjustment (either as a transferring or an acquiring Party) will not be double counted.
3. **Cooperative approach(es)**: How the Party's cooperative approach(es) continue(s) to fulfil requirements under Article 6.2, including ensuring environmental integrity, avoiding negative harm, aligning with the Party's sustainable development objectives and, if applicable, contributing resources to adaptation and/or supporting delivery of an overall mitigation in global emissions.

The Regular Information report is therefore broadly an extension of a Party's reporting in its Initial Report, and provides transparency on how the intentions set out in the Initial Report continue to be delivered in practice.

Common tabular format

Secondly, Parties must submit a so-call 'structured summary' of quantitative information in their Common Tabular Format (CTF), an annex to their Biennial Transparency Report, in which they apply corresponding adjustments for ITMOs that have been authorised. In the CTF, a Party must:

1. Provide their annual greenhouse gas inventory emissions covered by their NDC.
2. Provide the quantity of ITMOs that have been first transferred by the reporting Party, and for which the Party is now required to apply a corresponding adjustment.
3. Provide, if applicable, the quantity of ITMOs generated within another Party that have been used by the reporting Party towards achievement of its NDC.
4. Calculate the total corresponding adjustments that the Party must apply, considering the information in numerical bullets 2 and 3 above.
5. Calculate a new emissions balance by applying corresponding adjustments to the reporting Party's annual greenhouse gas inventory emissions covered by its NDC.

[8] UNFCCC: Centralized Accounting and Reporting Platform – Templates page

Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):	
If applicable, multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC (para. 7(b), annex to decision 2/CMA.3)	kt CO_2 equivalent
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the emission or sink categories as identified by the host Party pursuant to paragraph 10 of annex to decision 2/CMA.3 (para. 23(a), annex to decision 2/CMA.3) (as part of para. 77 (d)(i) of the MPGs)	kt CO_2 equivalent
Annual quantity of ITMOs first transferred (para. 23(c), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)	t CO_2 equivalent
Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate (para. 23(d), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)	t CO_2 equivalent
Annual quantity of ITMOs used towards achievement of the NDC (para. 23(e), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)	t CO_2 equivalent
Net annual quantity of ITMOs resulting from paras. 23(c)-(e), annex to decision 2/CMA.3 (para. 23(f), annex to decision 2/CMA.3)	t CO_2 equivalent
Total quantitative corresponding adjustments used to calculate the emissions balance referred to in para. 23(k)(i), annex to decision 2/CMA.3, in accordance with the Party's method for applying corresponding adjustments consistent with section III.B, annex to decision 2/CMA.3 (Application of corresponding adjustments) (para. 23(g), annex to decision 2/CMA.3)	t CO_2 equivalent
The cumulative information in respect of the annual information in para. 23(f), annex to decision 2/CMA.3, as applicable (para. 23(h), annex to decision 2/CMA.3)	t CO_2 equivalent
For metrics in tonnes of CO_2 eq. or non-GHG, an annual emissions balance consistent with chapter III.B (Application of corresponding adjustment), annex, decision 2/CMA.3 (para. 23(k)(i), annex to decision 2/CMA.3) (as part of para. 77 (d)(ii) of the MPGs)	kt CO_2 equivalent

Figure 4 – Information required under the Common Tabular Format for the application of corresponding adjustments

The Party must apply corresponding adjustments in line with the method outlined in its Initial Report. This could be the 'averaging approach', under which the Party divides the total cumulative corresponding adjustments due to date in the NDC period by the number of elapsed years in their NDC period and applies a corresponding adjustment for this number, or the 'trajectory approach', under which a Party establishes a trajectory for progress towards its NDC target in order to provide transparency prior to the final year of the NDC on whether the Party is on or off-track to reach its target.

Both the narrative-based Regular Information report and the Common Tabular Format must be submitted as annexes to a Party's Biennial Transparency Report, which is due by 31 December every two years from 31 December 2024[9]. Regular Information reports are published on the UNFCCC's Centralised Accounting and Reporting Platform (CARP)[10], while Common Tabular Formats are published on the UNFCCC's Biennial Transparency Reports portal[11].

[9] Flexibility is provided to Small Island Developing States and Least Developed Countries
[10] UNFCCC: Centralized Accounting and Reporting Platform – Reports page
[11] UNFCCC: Biennial Transparency Reports portal

TECHNICAL EXPERT REVIEW

All reports submitted by Parties to the CARP must subsequently undergo an Article 6 Technical Expert Review. This is a review of information submitted by Parties in their Initial Report (or updated Initial Report), annual information and regular information to assess its consistency with reporting requirements under Decision 2/CMA.3[12].

An Article 6 technical expert review should be undertaken within a one-week period. In this week (and following preparatory work in advance), selected expert reviewers prepare draft technical expert review for discussion with the Party whose report(s) are under review, which will include any recommendations to improve the consistency of information included in the reports. The Article 6 technical expert review team will then, within two weeks, prepare a final version of their technical expert review report that takes into account any comments from the Party whose reports are under review. This report is then published on the CARP alongside the original report submitted by the Party[13]. Parties are expected to address any inconsistencies identified as part of the technical expert review, with any inconsistencies not addressed at risk of being identified as 'persistent'.

CONCLUSION

Reporting is a core part of the Article 6.2 framework. With Article 6.2 providing flexibility to Parties to determine how they wish to cooperate, and the Paris Agreement as a whole being established on a non-punitive basis, the reporting requirements provide a means for public transparency on how Parties are using Article 6.2 and whether they are doing so in a way that is consistent with the Article 6 rulebook. It also helps to demonstrate how the use of Article 6 affects a Party's achievement of its NDC, to ensure the avoidance of double counting, and to underpin different markets that rely on Article 6 credits, including CORSIA. While reporting is still in its infancy under Article 6.2, there are already lessons that can be learned from initial experiences of reporting.

At the time of writing, no country in the Pacific Alliance has submitted reports related to their use of Article 6.2, though other countries in Latin America have done so. As Pacific Alliance governments establish and implement institutional arrangements for their use of Article 6, it is important that they consider the resources needed to fulfil reporting requirements, and the digital tools and capacity development that might support them to do so. Governments can also learn from their experience building readiness for and delivering their first Biennial Transparency Reports, another new reporting requirement under the Paris Agreement.

[12] FCCC/PA/CMA/2021/10/Add.1
[13] UNFCCC: Centralized Accounting and Reporting Platform – Reports page

FURTHER READING

- Presentation - Introduction of Article 6 Reporting. Article 6 Implementation Partnership, 2024.
- Presentation - Article 6 Introductory Guide: Part IV – Reporting and Review. Article 6 Implementation Partnership, 2025.
- Chapter 4.2 of Carbon Markets 101: Article 6.2 of the Paris Agreement. Module 1, Part 3. UNDP, 2025.
- Article 6.2 Reference manual for the accounting, reporting and review of cooperative approaches. UNFCCC, 2025.
- *Module 6: Reporting to the UNFCCC* of the e-learning course Operationalizing Article 6.2 of the Paris Agreement: Achieving ambitious climate action through cooperative approaches. UNDP & UNFCCC.