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His Excellency
Wilbert Rozas Beltrán
Minister of Environment
of Peru

Lima

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Business event:

Your reference:

Bern, 12 September 2022

Excellency,

At COP26 in Glasgow, Parties adopted the Guidance on cooperative approaches referred to in Article 6, Paragraph 2, of the Paris Agreement (thereafter “COP26 Guidance”). We celebrate this important breakthrough in multilateral climate negotiations and wish to congratulate the delegation of Peru on its contribution to this achievement.

With this letter, we would like to confirm our joint understanding of what this adoption means for the *Implementation Agreement to the Paris Agreement* between the Republic of Peru and the Swiss Confederation (hereafter referred to as the “Implementation Agreement”). Our two states have reaffirmed in the preamble of the Implementation Agreement “their intention to amend this Implementation Agreement consistent with further guidance to be adopted by the Conference of the Parties serving as the meeting to the Parties of the Paris Agreement (CMA)”. We do not see any incompatibility between the COP26 Guidance and the Implementation Agreement and believe that a procedure to amend the Implementation Agreement is not necessary.

In the spirit of mutual trust in our cooperation, we would like to submit for your information the way in which Switzerland intends to account for its nationally determined contribution (NDC) in accordance with the article 10 of the Implementation Agreement and the COP26 Guidance.

In its NDC, Switzerland commits to reduce its greenhouse gas emissions by 50 percent by 2030 compared to 1990 levels, corresponding to an average reduction of greenhouse gas emissions by 35 percent over the period 2021-2030. Switzerland thus has communicated both a single-year and a multi-year target under the Paris Agreement.

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According to the Paragraph 7 of the Annex of the COP26 Guidance, each participating Party shall apply one of the accounting methods for corresponding adjustment consistently throughout the NDC period depending on whether the Party has a single or multi-year target. While the averaging method is reserved for Parties with a single year target (see Para. 7 (a) (ii)), the trajectory method can be applied to both types of targets (see Para. 7 (a) (i) and (b)).

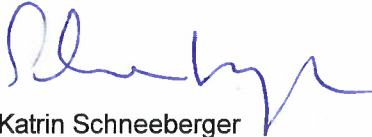
In line with the COP26 Guidance, Switzerland intends to communicate one consistent accounting method for its single and multi-year target for its first NDC. Switzerland is committed to apply the trajectory method to both types of targets. Following the COP26 Guidance, Switzerland would apply Article 10.3 of the Implementation Agreement.

In line with Paragraph 18 of the Annex of the COP26 Guidance, Switzerland intends to specify the accounting method through its initial report no later than at the first authorization of Internationally Transferred Mitigation Outcomes (ITMOs) for the entire NDC period.

We kindly ask you to take note of the understanding of the situation provided in this letter.

Please accept, dear Minister, the assurance of my highest appreciation.

Federal Office for the Environment



Katrin Schneeberger
Director

Copy to:

- H.E. Ms Fey Yamina Silva Vidal, Deputy Minister for Strategic Natural Resources Development, Ministry of Environment, Peru
- PFR, EV, BLS, GEA, MIE; MSP; GAR, VST, BUA, SKN