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Report on the technical expert review of the first biennial transparency report of Switzerland

Addendum

Summary

This addendum to the report on the technical expert review of the first biennial transparency report of Switzerland, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement, contains the results of the review of the consistency of the information submitted by the Party with those modalities, procedures and guidelines, and presents capacity-building needs identified by the Party and by the technical expert review team in consultation with the Party during the review. The review took place from 31 March to 4 April 2025 in Bern.



Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
BTR	biennial transparency report
CH ₄	methane
CO ₂	carbon dioxide
CRT	common reporting table
CTF	common tabular format
EF	emission factor
IE	included elsewhere
IPCC	Intergovernmental Panel on Climate Change
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N ₂ O	nitrous oxide
NA	not applicable
Nex	nitrogen excretion
NID	national inventory document
NO	not occurring
NR	not reported
OECD	Organisation for Economic Co-operation and Development
TERT	technical expert review team
UA	information not available at the time of reporting

I. Areas of improvement¹ identified during the technical expert review of the Party's first biennial transparency report

Tables 1–20 present the results of the review of the consistency with the MPGs² of the information submitted by Switzerland in its BTR1. All recommendations and encouragements contained in the tables are for the next BTR or national inventory report, unless otherwise specified.

A. General reporting provisions

Table 1

Areas of improvement relating to general reporting provisions

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
NA	NA	No areas of improvement identified

B. Greenhouse gas emissions and removals

Table 2

Areas of improvement relating to general findings on greenhouse gas emissions and removals

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
2.G.1	Specified in paragraph 25 of the MPGs Key category analysis	In the NID, the Party provided a key category analysis including LULUCF (section 1.4) and noted that although a key category analysis excluding LULUCF was also performed, the results are not presented in the NID but can be provided on request (p.15). During the review, the Party explained that, with regard to the key category analysis excluding LULUCF, it is not able to provide tables equivalent to those reported in the NID for the key category analysis including LULUCF and confirmed that it will ensure complete reporting by providing both versions of the key category analysis (i.e. including and excluding LULUCF) in its next submission. The TERT recommends that Switzerland include a key category analysis excluding LULUCF in its next NID.

Table 3

Areas of improvement of the reporting on greenhouse gas emissions and removals – energy sector

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
3.E.1	Specified in paragraph 31 of the MPGs 1.A.2.d Pulp, paper and print – CO ₂	In CRT 1.A(a)s2 Switzerland reported “IE” for CO ₂ captured for biomass in category 1.A.2.d pulp, paper and print, which implies that an amount of carbon was captured under this category and reported elsewhere in the inventory. However, no accompanying explanation regarding carbon captured was provided in the NID and CRT 9 for this category. During the review, Switzerland clarified that CO ₂ captured should have been reported as “NO” in CRT 1.A(a)s2. The Party explained that biomass was reported as “IE” for category 1.A.2.d, and the same notation key was inadvertently entered in the column for CO ₂ captured. Switzerland also explained that it experienced technical issues with the new UNFCCC reporting software, making it challenging to implement the necessary quality assurance/quality control procedures in a timely and comprehensive manner. The TERT recommends that Switzerland use the appropriate notation key for CO ₂ captured for biomass in category 1.A.2.d in CRT 1.A(a)s2 in its next submission.

¹ As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs, contained in the annex to decision 18/CMA.1.

² Decision 18/CMA.1, annex.

Table 4

Areas of improvement of the reporting on greenhouse gas emissions and removals – industrial processes and product use sector

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
4.I.1	Specified in paragraph 39 of the MPGs 2.B.10 Other (chemical industry) – CO ₂ and N ₂ O	The Party reported in the NID (section 3.3.2.5, p.216) under niacin production (category 2.B.10) that the CO₂ EFs for 1990–2021 are based on measurements taken in 2018 and 2021 before and after the production process was modified and after a catalytic converter was installed. The Party reported that for 1990–2021, the N₂O EF was derived from measurements taken in 2018 after the production process was modified, with and without the ammonia burner in operation, and in 2021, after the catalytic converter was installed. However, it was not clear how these measurements were applied to derive EFs for each year between 1990 and 2021. During the review, the Party clarified that two modifications were made to the plant in the reporting period: firstly, an ammonia burner was installed in 2018, and secondly, a catalytic converter was installed in 2021. The Party explained that spot measurements for CO₂ and N₂O were carried out in 2018 and 2021, before and after each modification. Therefore, for 1990–2017 the Party used the CO₂ and N₂O EFs based on the measurements taken in 2018 before the first modification, whereas for 2019–2020, the EFs were based on the measurements taken in 2021 before the second modification. For 2018 and 2021, the years in which the two modifications were made, the EFs were based on a proportional combination of the measurements taken before and after the respective modification. The TERT recommends that the Party provide information on spot measurements on which the CO₂ and N₂O EFs are based, and clearly outline which measurement and assumptions were used to develop EFs for each year and explain how the method for determining the EFs for 2018 and 2021 differs from the methods used for the other years.

Table 5

Areas of improvement of the reporting on greenhouse gas emissions and removals – agriculture sector

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
5.A.1	Specified in paragraph 39 of the MPGs 3.A.1 Cattle – CH ₄	In the NID (p.270), the Party reported bulls in the growing cattle category. However, the population of bulls used for breeding purposes should be included under the other mature cattle category according to the 2006 IPCC Guidelines (vol. 4, chap. 10, table 10.1) and the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories (vol. 4, chap. 10, table 10.1). During the review, Switzerland explained that it is not possible to establish the population of bulls used for breeding purposes on the basis of livestock census data. In view of the fact that bulls are a rather small subcategory and have similar performances as the respective subcategories under which they are currently reported, Switzerland considers that the country-specific approach is appropriate and provides the most accurate estimate of emissions given the data available. The TERT recommends that the Party note in the next NID that bulls used for breeding purposes are reported under the category growing cattle and not under other mature cattle because activity data are not sufficiently disaggregated to report bulls as a separate category in the different age classes.
5.A.2	Specified in paragraph 39 of the MPGs 3.B.1 Cattle – N ₂ O	In the NID (p.287), the Party provided a description of the method used to estimate Nex rates. The estimates are based on feeding requirements that were assessed in a feeding trial study carried out at the Agroscope research station in Posieux, Switzerland, as published in RAP (1999).^a However, the Party did not provide sufficient information on the estimation of Nex rates, including with regard to weight, growth rates and properties of the feed ration for all cattle subcategories. During the review, the Party explained that the RAP publication is only available online and that most Nex rates were estimated on the basis of the feeding requirements and the assumption that feeding schedules were adjusted in the light of those requirements.

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
		The TERT recommends that the Party ensure that RAP (1999) continues to be accessible online and explain in its next NID that the feeding guidelines provided in RAP (1999) are regularly evaluated and updated on the basis of new data from feeding experiments conducted at the Agroscope research station in Posieux, Switzerland.
5.A.3	Specified in paragraph 20 of the MPGs 3.D.1.d Crop residues – N ₂ O	The residue/crop ratio and nitrogen content differ from the methodology provided in the 2006 IPCC Guidelines (vol. 4, chap. 11, table 11.2) but are consistent with the <i>Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories</i> (chap. 4.7, p.4.53). During the review, the Party clarified that it will change the methodology used for estimating emissions from crop residues to ensure closer alignment with the reporting of carbon fluxes in agricultural soils under the LULUCF sector. The TERT recommends that Switzerland use a methodology to estimate N₂O emissions from crop residues that considers all nitrogen flows through manure management systems and is consistent with the 2006 IPCC Guidelines.

^a See <https://www.agroscope.admin.ch/agroscope/de/home/services/dienste/futtermittel/fuetterungsempfehlungen-wiederkaeuer.html>.

Table 6

Areas of improvement of the reporting on greenhouse gas emissions and removals – land use, land-use change and forestry sector

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
6.L.1	Specified in paragraph 39 of the MPGs 4.B Cropland	The Party reported in the NID (section 6.5.2.1.3.2, p.390) that the mean soil organic carbon stock (0–30 cm) of cultivated organic soil is 240±48 t carbon ha⁻¹ (uncertainty of 20 per cent). This estimate is based on the approaches provided by Leifeld et al. (2003, 2005). However, the source of the carbon stock value is not sufficiently explained in the NID, as the Party only cited two publications. One of the publications (Leifeld et al., 2003) is not available at the location indicated in the reference list, and the other (Leifeld et al., 2005) does not include the value used by the Party. During the review, the Party indicated that two independent methods were used to calculate the mean organic carbon stock in cultivated organic soil; however, the methodology is not described in the NID. To improve transparency, the Party will clarify the information provided in the relevant passages of future NIDs. Additionally, the Party acknowledged that a crucial section from Leifeld et al. (2003), a grey literature source, was missing from the scanned document (available at www.climate-reporting.ch). A complete version of the document will be published online and referenced in future submissions. The TERT recommends that the Party clearly explain the methodology used for calculating the mean organic carbon stock in cultivated organic soil and ensure that both referenced publications are accessible online.

Table 7

Areas of improvement of the reporting on greenhouse gas emissions and removals – waste sector

ID#	Reporting requirement	Description of area of improvement with recommendation or encouragement
7.W.1	Specified in paragraph 31 of the MPGs 5.A Solid waste disposal on land – CO ₂ , CH ₄ and N ₂ O	Switzerland reported “NO” for the degradable organic carbon value and CH₄ generation rate of disposable nappies in the NID (tables 7-4–7-5, p.442), noting that the category is not relevant or there are no activity data available. As the use of disposable nappies is common in many developed countries, the reporting of “NO” may not accurately reflect the situation in the country. During the review, Switzerland explained that the waste composition data used for solid waste disposal sites were taken from sources covering 100 per cent of disposed waste, which are referenced in the NID (see the caption for table 7-6). However, these sources do not list disposable nappies as a separate category, suggesting that they are included under other waste fractions. Switzerland also clarified that landfilling of untreated solid waste has been banned since 2000, and there are no regulations on the use of disposable nappies. No additional data are currently available to separately quantify this waste stream.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		The TERT recommends that Switzerland consider reporting “IE” rather than “NO” for the degradable organic carbon value and CH ₄ generation rate of disposable nappies in the next NID, as disposable nappies appear to be included under other reported waste fractions.

C. Information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

Table 8

Areas of improvement of the reporting on national circumstances and institutional arrangements

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 9

Areas of improvement of the description of the nationally determined contribution under Article 4 of the Paris Agreement, including updates

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 10

Areas of improvement of the reporting of the information necessary to track progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 11

Areas of improvement of the reporting on mitigation policies and measures, actions and plans, including those with mitigation co-benefits resulting from adaptation actions and economic diversification plans, related to implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 12

Areas of improvement of the summary of greenhouse gas emissions and removals

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 13

Areas of improvement of the projections of greenhouse gas emissions and removals

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
13.1	Specified in paragraph 96(a) and (d) of the MPG	The Party reported the key underlying assumptions and parameters used for the projections in table 24 of the BTR1 and CTF table 11, reporting consistently between the two tables. However, only key socioeconomic drivers and indicators related to energy emissions were reported. In addition, under section II.F.4.9 of the BTR1, the Party reported on a sensitivity analysis for higher growth rates of the country’s population and gross domestic product, providing a brief explanation of the methodologies and parameters used. During the review, the Party explained that other parameters were indeed used, and although they are discussed in the BTR1, they are not reflected in CTF table 11. The Party also clarified that the sensitivity analysis was limited to two

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		socioeconomic variables (population and gross domestic product) and that no other parameters for sensitivity analyses were under consideration. However, during the review, in a presentation on policies, measures and projections for the agriculture sector, the Party stated that the projections reported for agricultural practices are from a medium scenario, and there are also high and low scenarios. As the agriculture sector accounted for some 14 per cent of total greenhouse gas emissions excluding LULUCF in 2022, the TERT noted that it may be interesting to include the results of these scenarios to complement the sensitivity analysis reported. The TERT encourages Switzerland (1) to report in its next submission additional assumptions and parameters for the projections, particularly for the agriculture sector, and for the LULUCF and waste sectors, if possible; and (2) to extend sensitivity analyses to other parameters, if relevant, for the next submission.

Table 14

Areas of improvement of other information relevant to tracking progress in implementing and achieving the nationally determined contribution under Article 4 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

D. Financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement

Table 15

Areas of improvement of the reporting on national circumstances and institutional arrangements

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
NA	NA	No areas of improvement identified

Table 16

Areas of improvement of the reporting on underlying assumptions, definitions and methodologies relating to financial, technology development and transfer, and capacity-building support provided under Articles 9–11 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
16.1	Specified in paragraph 121(k) and (t)(iii–iv) of the MPGs	Switzerland did not report in its BTR1 a description of the underlying assumptions, methodologies and definitions, as applicable, used to identify and/or report whether it supported capacity-building and/or technology development and transfer objectives, as specified in paragraph 121(k) of the MPGs. In its BTR1 (p.157), the Party stated that it will report comprehensive information on whether the support provided has capacity-building and technology development and/or transfer objectives in due time and that it has reported information on a number of activities that support these objectives. However, the Party reported in CTF tables III.4–III.5 on support for technology development and transfer under Article 10 of the Paris Agreement, as well as information on capacity-building support under Article 11 of the Paris Agreement. Neither did Switzerland provide in its BTR1 a description of the underlying assumptions, methodologies and definitions, as applicable, used to identify and/or report whether multilateral finance has been reported as core/general, with the understanding that the actual climate finance amount it would transfer into depends on the programming choices of the multilateral institutions, as specified in paragraph 121(t)(iii) of the MPGs, and whether and how multilateral finance has been attributed to the reporting Party, specified in paragraph 121(t)(iv) of the MPGs. The Party stated in the BTR1 that the information is provided in another chapter of the same document but did not specify which chapter. During the review, Switzerland explained that the information provided in CTF tables III.4 and III.5 was collected through a Swiss pilot study involving the use of artificial intelligence to classify support provided by the Party for technology

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		development and transfer or capacity-building, using the Party's definitions for these activities. However, the comment in the BTR1 stating that Switzerland will comprehensively report this information in due time is inaccurate and misleading. In addition, the Party provided more detail on how OECD standards were used to report multilateral finance as core/general and attribute multilateral finance to the Party. In accordance with the OECD methodology, Switzerland determined the climate-specific amount reported in CTF table III.2 by multiplying its inflows by the OECD imputed multilateral contribution to climate development finance (per cent of total) for each multilateral channel. The TERT recommends that the Party provide a description of the underlying assumptions, methodologies and definitions, as applicable, used to identify and/or report whether it supported capacity-building and/or technology development and transfer objectives, whether multilateral finance has been reported as core/general and whether and how multilateral finance has been attributed to the reporting Party, such as the information provided during the review.
16.2	Specified in paragraph 122 of the MPGs	Switzerland did not report a description of the underlying methodologies used to provide information on technology development and transfer and capacity-building support. The Party indicated in its BTR1 (pp.160 and 163) that its understanding of technology development and transfer and capacity-building is based on the definitions provided in section IV.B(k) of the BTR1. The Party also indicated the assumptions used for classifying support as technology transfer and development support (e.g. financing for fossil fuel and nuclear energy projects is not considered to be climate finance, except in limited circumstances). During the review, the Party explained that its definitions are based on those endorsed by the United Nations, the IPCC and other relevant organizations, and have been validated and approved by top-level representatives of the Federal Office for the Environment, the Swiss Agency for Development and Cooperation, and the State Secretariat for Economic Affairs. The Party's support for technology development and transfer and capacity-building was determined on the basis of these definitions. The TERT recommends that the Party include information on the methodologies that form the basis for its reporting on support provided for technology development and transfer or capacity-building.

Table 17

Areas of improvement of the information on financial support provided under Article 9 of the Paris Agreement – bilateral, regional and other channels

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
17.1	Specified in paragraph 123(b) of the MPGs	The Party reported negative figures in CTF table III.1 for support provided through bilateral, regional and other channels in 2021 and 2022. For example, under the Climate and Clean Air in Latin American Cities Plus programme, the Party disbursed grant-based official development assistance to Latin America and the Caribbean, and the amount of support for this mitigation action was reported as USD –63,560 for 2021. No explanation was provided for this approach. During the review, the Party explained that all negative values for support provided through bilateral, regional and other channels in CTF table III.1 refer to reflows received from a project; for example, in cases where an implementing agency has not used all allocated funds by the time of project completion. The TERT recommends that the Party explain the reporting of negative figures in CTF table III.1 for support provided through bilateral, regional and other channels.

Table 18

Areas of improvement of the information on financial support provided under Article 9 of the Paris Agreement – multilateral channels

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
18.1	Specified in paragraph 124(c), (n) and (k) of the MPGs	The TERT noted that in the Party's reporting on support provided through multilateral channels, as specified in paragraph 124(c), in some cases, climate-specific funding exceeded core/general support in 2021. For example, the Capacity-building Initiative for Transparency received no core/general support (USD 0 was reported), but received USD 3,552,496 in climate-specific funding. Switzerland did not report whether the financial support provided through multilateral channels contributes to capacity-building and/or technology development and transfer objectives, as applicable, in either CTF table III.2 or in the BTR1 for both reporting years (2021 and 2022), as specified in paragraph 124(n) of the MPGs. The Party reported the type of financial support provided through multilateral channels, as specified in paragraph 124(k) of the MPGs, in different ways; whereas for 2021 the support was categorized as cross-cutting and allocated to the cross-cutting sector, except for support to Other (Private Infrastructure Development Group), which was classified as mitigation, for 2022 the support was split between adaptation and mitigation. Switzerland did not provide any explanation for this different approach. During the review, the Party explained that a copy–paste error occurred when the data set was transferred to CTF table III.2 related to the support provided through multilateral channels and that the error will be corrected in its next submission. Also, the Party explained that it does not have the comprehensive information needed to accurately determine whether and to what extent the support provided through multilateral channels contributes to capacity-building and/or technology development and transfer objectives, noting that this information is not available. Regarding the type of the financial support provided through multilateral channels, the Party indicated that the methodology used, which is in accordance with the methodology provided by the Development Assistance Committee of OECD, changed for 2022, as distinct imputed shares for mitigation and adaptation were published, enabling the Party to provide more detailed information compared with the previous year, when the imputed shares were published as cross-cutting. The TERT recommends that the Party include the correct values for climate-specific funding in CTF table III.2 as financial support provided through multilateral channels during the reporting period, provide in the columns of CTF table III.2 entitled “Contribution to capacity-building objectives” and “Contribution to technology development and transfer objectives” the information requested under paragraph 124(n) of the MPGs, or indicate that the requested details are not available (for example, by reporting “NA” and including an explanation in a custom footnote, as applicable), and explain the changes in the methodology used to report the type of financial support provided through multilateral channels across the reporting period. If Switzerland deems that certain information is not relevant, the TERT recommends that the Party specify this in the BTR.

Table 19

Areas of improvement of the information on technology development and transfer provided under Article 10 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
19.1	Specified in paragraph 127(c), (f) and (h) of the MPGs	Switzerland did not report certain information on measures or activities related to support for technology development and transfer implemented or planned since its previous report, namely a description and objectives, type of technology and whether the activity was undertaken by the public and/or private sector, in either CTF table III.4 or the BTR1, or report appropriate notation keys. In addition, it was unclear from the BTR1 whether CTF table III.4 only includes initiatives planned or implemented since the Party's previous report. Moreover, the Party did not reference CTF table III.4 in the BTR1 with regard to the information provided in accordance with this reporting requirement. During the review, the Party explained that the activities reported in CTF table III.4 are currently under implementation, and that the reporting requirement requests that the information be provided to the extent possible and as relevant.

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
		The Party indicated that it is currently not possible to systematically report the information requested under paragraph 127(c), (f) and (h) of the MPGs because this information is not captured regularly and systematically under its monitoring and evaluation infrastructure. Switzerland also explained that the reported information is provided by the public sector, although the private sector plays an active role in implementing the activities listed. The TERT recommends that the Party, to the extent possible and as relevant, indicate whether CTF table III.4 includes only initiatives planned or implemented since its previous report; provide a description of measures or activities and information on their objectives, as well as information on the type of technology and whether the activity was undertaken by the public and/or private sector, or, if such information is not available, reporting the appropriate notation keys in tabular format (e.g. “NA”, “UA” or “NR”); and reference CTF table III.4 in the textual report. If the Party deems that certain information is not relevant, the TERT recommends that the Party specify this in the BTR.

Table 20

Areas of improvement of the information on capacity-building support provided under Article 11 of the Paris Agreement

<i>ID#</i>	<i>Reporting requirement</i>	<i>Description of area of improvement with recommendation or encouragement</i>
20.1	Specified in paragraph 129(c) of the MPGs	Switzerland did not report a description or information on the objectives of measures or activities related to capacity-building support implemented or planned since its previous report in either CTF table III.5 or the BTR1, nor did it report appropriate notation keys. Moreover, the BTR1 does not reference CTF table III.5 or specify whether that CTF table includes only initiatives planned or implemented since its previous report. During the review, the Party explained that the activities reported in CTF table III.5 are currently under implementation and are a subset of the activities reported in CTF table III.1. Switzerland also stated that its reporting on support provided for capacity-building is comprehensive. The TERT recommends that the Party, to the extent possible and as relevant, indicate whether CTF table III.5 includes only initiatives planned or implemented since its previous report and provide a description of measures or activities related to capacity-building support implemented or planned since its previous report, including information on objectives, or, if such information is not available, report appropriate notation keys in tabular format (e.g. “NA”, “UA” or “NR”) and reference CTF table III.5 in the textual report. If the Party deems that specific information is not relevant, the TERT recommends that the Party describe this in the BTR.

Annex

Documents and information used during the review

A. Reference documents

BTR1 of Switzerland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 CTF tables of Switzerland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

CRTs of Switzerland. Available at <https://unfccc.int/first-biennial-transparency-reports>.

“Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”. Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at <https://unfccc.int/documents/460951>.

IPCC. 2000. *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories*. J Penman, D Kruger, I Globally, et al. (eds.). Hayama, Japan: IPCC/Organisation for Economic Co-operation and Development/International Energy Agency/Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/gp/english/>.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl>.

IPCC. 2019. *2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories*, E Buendia, K Tanabe, et al. (eds.). Geneva: IPCC. Available at <https://www.ipcc-nggip.iges.or.jp/public/2019rf/>.

“Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement”. Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at <https://unfccc.int/documents/193408>.

B. Additional information provided by the Party

Responses to questions during the review were received from Regine Röthlisberger and Adrian Schilt (Swiss Federal Office for the Environment), including additional material. The following references were provided by Switzerland and may not conform to UNFCCC editorial style as some have been reproduced as received:

Leifeld, J., Bassin, S., Fuhrer, J. 2003: *Carbon stocks and carbon sequestration potentials in agricultural soils in Switzerland*. Schriftenreihe der FAL 44. Zürich-Reckenholz. <https://ira.agroscope.ch/en-US/Page/Publikation/Index/17776>

Leifeld, J., Bassin, S., Fuhrer, J. 2005: *Carbon stocks in Swiss agricultural soils predicted by land-use, soil characteristics, and altitude*. Agriculture, Ecosystems & Environment 105 (1/2): 255–266. <http://dx.doi.org/10.1016/j.agee.2004.03.006>