Introduction
The objective of the Paris Agreement is to strengthen the global response to climate change by limiting global temperature rise to well below 2 degrees Celsius above pre-industrial levels, and to pursue efforts to limit temperature increase to 1.5 degrees Celsius. Delivering this level of ambition requires immediate and dramatic emissions cuts in all sectors. The land sector has significant mitigation potential, both from reducing emissions and from increasing sequestration. The land sector is central to ensuring livelihoods, food sovereignty and security, and maintaining ecosystem integrity. Increased competition for land can put human rights and ecosystems at risk if international standards and obligations on human rights, the rights of indigenous peoples and local communities, and environmental protections are not respected. Reducing emissions and enhancing removals in the land sector are significant components in 77% of countries’ INDC mitigation contributions, indicating that the land sector will form a significant component of meeting the Paris Agreement goals. Thus, we propose that the following guidelines and principles should apply when reporting and accounting for land use activities (partly agriculture, forestry and other land use):

Features of NDCs
All aspects of contributions should be included in a country’s NDC. This means not just mitigation measures, but also adaptation and financing actions. Developed countries should include information on the level and timing of intended support to mitigation and adaptation measures. Developing countries should include the conditional action and ambition that can be unlocked if getting more support from the international community. In keeping with the Lima decision, NDCs should be differentiated for countries with low emissions overall, such as LDCs. Many NDCs already refer to the participation of civil society during its preparation. Guidelines regarding the information to be provided by parties in their NDCs should include information about the steps that were taken to secure the participation of key groups and the constituencies (such as ministries, NGOs, indigenous peoples, local communities, women etc.) involved and consulted in the elaboration of the NDC. In the case of proposed activities in collectively-held land and territories, information should show how participation has met the UN-REDD Guidelines on Free, Prior and Informed Consent (FPIC).

Finally, NDCs should include a section explaining how implementation actions relate to other national initiatives pursuing emissions reductions in the same sector, such as FLEGT for the forest sector.

Clarity, transparency and understanding of NDCs
The Paris Agreement requires Parties to communicate the up-front information necessary for clarity, transparency and understanding of their NDCs. This information helps a Party demonstrate that its NDC is fair, comprehensive and reflecting its highest possible ambition. The transparency framework should allow parties to report the progress made in relation not only to mitigation and adaptation, but also how these policies and measures integrate and respect the principles and obligations contained in the Paris Agreement.

Any risks to the principles in the Paris Agreement, including the preamble, should be recognized, and countries must outline their planned response to ensure that these principles are protected and enhanced when implementing climate actions. These principles include such crucial aspects as
human rights, the rights of indigenous peoples and local communities, food security, sustainable consumption and the protection of biodiversity and ecosystem integrity during implementation of NDCs.

Reporting of mitigation action in the land sector must be fully transparent. Country commitments and reporting should be broken out by sector, and the land sector should include both reducing emissions (such as from slowing and halting deforestation and forest degradation) and increased removals (from ecosystem restoration or other activities) reported and accounted separately. Countries should reconcile their energy and land-use sectors to avoid emissions leakage between these sectors. Biomass burning should be accounted for in the energy sector, which solves the problem of emissions that are not counted under Kyoto Protocol rules due to accounting loopholes that sees partial or no accounting for land sector emissions in many countries. Further, continued deforestation must not be hidden by afforestation or ecosystem restoration elsewhere in the country. Gross emissions and removals from the land sector should be reported separately. In addition to tracking sequestration, countries should also track how food security, ecosystem services, biodiversity and the water cycles are impacted by mitigation actions. They should also report on how well NDC implementation is meeting the United Nations’ Voluntary Guidelines on the Responsible Governance of Tenure, as well as the UN-REDD Guidelines on Free, Prior and Informed Consent.

The secretariat, working together with relevant intergovernmental organizations, should be invited to develop guidelines for joint reporting frameworks (linking UNFCCC with CBD) to foster synergies with other frameworks and avoid duplication of efforts that put burden on countries with less capacity. Such process should also be explored with the CFS (Committee on World Food Security) in relation to food security. NDC submissions must provide sufficient clarity, transparency and understanding to support sharing best practices of nationally determined approaches to mitigation, allowing Parties with similar national circumstances to learn from one another. Transparency is not only important to fostering trust and understanding among parties, but as a source of information for developed countries to canalized targeted capacity building and finance to developing countries. Communicating a clear and credible policy direction to key actors (domestic and international) will facilitate the implementation and finance of mitigation-related policies and programs in developing countries.

Accounting
The Paris Agreement requires Parties to account for their NDCs, i.e. to count emissions and removals corresponding to their nationally determined contributions. In this respect, “accounting for NDCs” should be understood as the activities that each Party undertakes continuously to (i) track its own progress toward its mitigation and adaptation goals, (ii) track whether the principles of the Paris Agreement are effectively integrated when implementing climate actions (iii) ensure that information is available when needed to report under the transparency framework and facilitate subsequent technical expert reviews.

While recognizing that NDCs will be different and that countries have varying levels of capacity and responsibility, accounting principles should ensure that mitigation outcomes are at least comparable both between countries and over time within the country. Related to land, accounting rules must provide clarity on both emissions (for example, from land use change) and removals (from afforestation or ecosystem restoration) while taking into account existing methods and guidance as agreed under the Convention. Because of non-permanence, reversibility and the risk of leakage, removals should be accounted separately from emissions reductions.
The use of international markets
With regards to carbon markets, we note that avoided emissions and removals from the land sector do not compensate ongoing emissions from fossil fuels, due to lack of permanence, measurement uncertainties and risk of reversals. Land sector emissions and removals and REDD+ should hence be excluded from carbon markets and dealt with in Article 6.8 of the Paris Agreement.

The following organizations subscribe this submission:

- ActionAid International
- Carbon Market Watch
- CCFD-Terre Solidaire
- Center for International Environmental Law - CIEL
- CIPRED solidarity
- Derecho, Ambiente y Sociedad (Peru)
- Environment and Society Association - Asociación Ambiente y Sociedad (Colombia)
- Forests of the World
- Friends of the Earth Norway
- Greenpeace
- IFOAM - Organics International
- Pro Natura
- Rainforest Foundation Norway
- RCA - Rede de Cooperação Amazônica (Brasil)

Also in cooperation with:

- ARA - Working Group on Rainforests and Biodiversity
- FERN
- Groupe de Travail Climat REDD Rénové, GTCRR (Democratic Republic of the Congo)
- Le Réseau Ressources Naturelles, RRN (Democratic Republic of the Congo)
- Pivot Point, a Nonprofit Corporation