SWITZERLAND: Preliminary Initial Report
(Article 6, paragraph 2, of the Paris Agreement)

Switzerland is pleased to present its preliminary initial report under the Article 6, paragraph 2, of the Paris Agreement (hereafter referred to as "initial report"), consistent with decision 2/CMA.3.

(2/CMA.3, paragraph 18 of annex, letter a) **Demonstration of fulfilment of the participation responsibilities referred to in chapter II (Participation) of the annex of decision 2/CMA.3**	
(2/CMA.3, paragraph 3 of annex) Consistency of Switzerland's participation in the cooperative approach, the authorization, transfer and use of ITMOs with 2/CMA.3 and relevant decisions of the CMA and application of 2/CMA.3 to all corresponding adjustments and cooperative approaches in which Switzerland participates	Switzerland concludes international Agreements[1] (hereafter referred to as "bilateral Agreements") governing Switzerland's cooperation under the Article 6.2 of the Paris Agreement. The bilateral Agreements ensure consistency of the cooperation with the Paris Agreement, its Articles 4, 6, and 13 and the relevant decisions, and govern the implementation of the Article 6.2 cooperation. The bilateral Agreements remain in force at least until the end of 2034, ensuring consistency with the Paris Agreement provisions throughout NDC implementation periods. The current national climate legislation[2] of Switzerland requires all ITMOs to be recognized under a bilateral Agreement of Switzerland. Once the modalities for Article 6.4 of the Paris Agreement will be operational, ITMOs from the Article 6.4 mechanism are foreseen to be recognized in the national legislation of Switzerland, potentially with enhanced eligibility criteria.
(*2/CMA.3, paragraph 4 of annex, letter a)* Party to the Paris Agreement;	Switzerland has ratified the Paris Agreement on 6 October 2017 and is a Party to the Paris Agreement.
(2/CMA.3, paragraph 4 of annex, letter b) An NDC has been prepared, communicated and is maintained in accordance with Article 4, paragraph 2;	Switzerland has submitted the latest version of its updated NDC on 17 December 2021.[3] Switzerland's national CO_2 Acts (2022-24 in force; 2025-2030[4] under Parliamentary debate) anchor Switzerland's emission reduction targets and define domestic measures.

[1] Bilateral climate agreements (admin.ch)
[2] CO_2-Act: SR 641.71 - Federal Act of 23 December 2011 on the Reduction of CO2 Emissions (CO2 Act) (admin.ch); CO2-Ordinance: SR 641.711 - Ordinance of 30 November 2012 for the Reduction of CO2 Emissions (CO2 Ordinance) (admin.ch)
[3] Swiss NDC 2021-2030 incl ICTU_December 2021.pdf (unfccc.int)
[4] Botschaft zum CO2 Gesetz 2025-30 (in German, French and Italian)

(2/CMA.3, paragraph 4 of annex, letter c) Arrangements for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3;	Switzerland's competent authority for authorizing the use of ITMOs is the Federal Department of Environment, Transport, Energy and Communications acting through the Federal Office for the Environment (FOEN). The competence is delegated to the FOEN through the bilateral Agreements as well as Switzerland's national CO_2 Act. The bilateral Agreements and the national CO_2 legislation include eligibility requirements for the authorization.
(2/CMA.3, paragraph 4 of annex, letter d) Arrangements consistent with this guidance and relevant decisions of the CMA, for tracking ITMOs;	Switzerland uses the Swiss Emissions Trading Registry[5] for the tracking of ITMOs which are recognized by Switzerland under Article 6.2. The ITMOs, which have been first transferred from Switzerland's partner countries will be issued in the Swiss Emissions Trading Registry as "international attestations". The Swiss Emissions Trading Registry tracks the holder of the units, transfers between accounts, use towards NDC (surrendering under the Swiss CO_2 legislation) as well as voluntary cancellations. Information on the specific mitigation purpose of a cancellation other than use towards NDC will be collected from the account holders on a voluntary basis. Furthermore, the Swiss Emission Trading Registry will serve as a central database and provide access to the authorizations of Switzerland and its partner countries underlying each international attestation that represents an ITMO and its respective cooperative approach. Switzerland may define, together with its partner countries, a jointly used registry.
(2/CMA.3, paragraph 4 of annex, letter e) The most recent national inventory report has been provided as required in accordance with decision 18/CMA.1;	Switzerland submitted its most recent national inventory report for the year 2020 on 14 April 2022 to the UNFCCC.[6]
(2/CMA.3, paragraph 4 of annex, letter f) Participation in the cooperative approach(es) contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement.	Switzerland's first NDC (2021 – 2030) will mainly be achieved domestically, thereby further strengthening Switzerland's transition to a low carbon economy. In the interest of timely climate action and as an addition to domestic actions, Switzerland intends to use Article 6 activities, contributing to the overall emission reduction target of at least minus 50 percent by 2030 compared with 1990 levels. The engagement under Article 6 of the Paris Agreement is in line with Switzerland's long-term climate strategy,[7] which sets out Switzerland's transition towards net zero greenhouse gas emissions by 2050. The 2050 strategy details sectoral pathways and reflects the long transformation periods of Switzerland's remaining mitigation potential.

[5] https://www.emissionsregistry.admin.ch
[6] Switzerland's greenhouse gas inventory (admin.ch)
[7] Long-term climate strategy to 2050 (admin.ch)

(2/CMA.3, paragraph 18 of annex, letter b) **Comprehensive information: Information referred to in paragraph 64 of annex to 18/CMA.1** **D**escription of NDC under Article 4, against which progress will be tracked. The information provided shall include the following, as applicable, including any updates to information previously provided:	
(18/CMA.1, paragraph 64 of annex, letter a) Target(s) and description, including target type(s) (e.g., economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other)	Updated information on Switzerland's NDC is available via the UNFCCC NDC Registry[8]. Information in this section of the initial report reflects Switzerland's NDC as of 2022: Switzerland's NDC is an economy-wide absolute emission reduction target compared with the base year 1990.
(18/CMA.1, paragraph 64 of annex, letter b) Target year(s) or period(s), and whether they are single-year or multi-year target(s);	Switzerland expresses its NDC both as a single-year and multi-year target. The reduction target of at least minus 50 percent by 2030 compared with 1990 levels corresponds to an average reduction of at least minus 35 percent over the period 2021-2030.
(18/CMA.1, paragraph 64 of annex, letter c) Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s);	Base year: 1990 Emissions in base year (1990) comprise emissions from all sectors, except LULUCF. Indirect CO_2 is also included. The provisional value for base year emissions, subject to change due to recalculations of the greenhouse gas inventory, is 54'158.92 kt CO2eq. The value for the final accounting will be defined in the inventory submission covering data up to 2030. For forest land: reference level For non-forest land (cropland, grassland, wetlands, settlements, other land): reference period Additional information on LULUCF accounting can be found via the NDC Registry.
(18/CMA.1, paragraph 64 of annex, letter d) Time frame(s) and/or periods for implementation;	1.1.2021 – 31.12.2030 The quantified commitment for the year 2030 is translated into an average commitment over the period from beginning 2021 to end 2030. By 2025, a reduction of greenhouse gases by at least 35 percent compared with 1990 levels is anticipated. Information on the anticipated level of emissions for 2025 is given for international comparability.

[8] NDC Switzerland (NDC Registry)

(18/CMA.1, paragraph 64 of annex, letter e) Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases;	Gases covered: CO_2 (including indirect CO_2), CH_4, N_2O, HFCs, PFCs, SF_6, NF_3 Base year for gases covered: all 1990 (not relevant where a reference level/period approach is applied) Sectors covered: energy; industrial processes and product use; agriculture; land-use, land-use change and forestry; waste and other (consistent with 2006 IPCC guidelines). All categories and pools in Switzerland's inventory are covered. While Switzerland supports the inclusion of international aviation and navigation on the basis of existing and future internationally agreed rules applicable to all Parties, Switzerland's NDC currently does not include emissions from international aviation and navigation. In particular, Switzerland's emission reduction targets do not include emissions from international aviation, a part of which are already covered by the Swiss emission trading scheme (ETS) as well as by the Carbon Offsetting and Reduction Scheme CORSIA of the International Civil Aviation Organization (ICAO). However, Switzerland's emission reduction targets do include emissions from domestic aviation (excluding military) and navigation.
(18/CMA.1, paragraph 64 of annex, letter f) Intention to use cooperative approaches that involve the use of internationally transferred mitigation outcomes under Article 6 towards NDCs under Article 4 of the Paris Agreement	Switzerland's emission reductions by 2030 will mainly be achieved domestically, thereby further strengthening Switzerland's transition to a low carbon economy. In the interest of timely climate action and as an addition to domestic actions, Switzerland intends to use Article 6 activities, contributing to the overall emission reduction target of at least minus 50 percent by 2030 compared with 1990 levels.
(18/CMA.1, paragraph 64 of annex, letter g) Any updates or clarifications of previously reported information (e.g., recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches).	Not applicable.
(2/CMA.3, paragraph 18 of annex, letter c) **Comprehensive information: metrics and method for applying corresponding adjustment**	
(*2/CMA.3, paragraph 18 of annex, letter c)* ITMO metrics	The current bilateral Agreements recognize only ITMOs in CO_2 equivalents whereby one ITMO equals one tonne of CO_2 and methodologies and metrics pursuant to guidance under Article 4.13 of the Paris Agreement are applied.

(*2/CMA.3, paragraph 18 of annex, letter c)* Method for applying corresponding adjustments for multi- or single-year NDCs that will be applied consistently throughout the period of NDC implementation and where the method is a multi-year emissions trajectory, trajectories or budget, describe the method;	Updated information on Switzerland's NDC is available via the UNFCCC NDC Registry. Information in this section of the initial report reflects Switzerland's NDC as of 2022: Switzerland expresses its NDC both as single-year and multi-year target. The reduction target of at least minus 50 percent by 2030 compared with 1990 levels corresponds to an average reduction of at least minus 35 percent over the period 2021-2030. Switzerland communicates one consistent accounting method for its single and multi-year target for its first Nationally Determined Contribution. In line with the annex of decision 2/CMA.3, paragraph 7, Switzerland will apply the trajectory method to both its single- and multi-year target (paragraph 7 (a) (i) and (b)). The (indicative) multi-year emissions trajectory of Switzerland corresponds to the average reduction of minus 35 percent over the period 2021-2030 communicated in Switzerland's NDC. Switzerland will update, as necessary, the information on the multi-year trajectory, consistent with relevant guidance adopted by the CMA.
(*2/CMA.3, paragraph 18 of annex, letter d-f)* **Comprehensive information: quantified NDC information**	
(*2/CMA.3, paragraph 18 of annex, letter d)* Quantified mitigation information in Switzerland's NDC in t CO2 eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC; or, where this is not possible, provide the methodology for the quantification of the NDC in t CO2 eq;	Updated information on Switzerland's NDC is available via the UNFCCC NDC Registry and are provided above as per 2022.
(*2/CMA.3, paragraph 18 of annex, letter* e) Quantification of the NDC, or the portion in the relevant non-GHG indicator, in a non-	Not applicable.

GHG metric determined by each participating Party, if applicable;	
(*2/CMA.3, paragraph 18 of annex, letter f)* For a first or first updated NDC consisting of policies and measures that is not quantified, quantification of the emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks as identified by the host Party pursuant to paragraph 10 above, and the time periods covered by the NDC;	Not applicable.

(*2/CMA.3, paragraph 18 of annex, letters g and i*) **Information on the cooperative approach authorized**	
(*2/CMA.3, paragraph 18 of annex, letter g*) Copy of the authorization by the participating Party, a description of the approach, its duration, the expected mitigation for each year of its duration, and the participating Parties involved and authorized entities;	**Name of the mitigation activity**: Promotion of climate smart agriculture practices for sustainable rice cultivation in Ghana Swiss reference number: 5001 **Authorizations of the Participating Parties:** **Republic of Ghana**: link to website with authorizations (will follow) **Switzerland**: Registered compensation projects abroad **Entity authorized for international transfer of mitigation outcomes**: UNDP country office Ghana **Description (full information[9])**: The cooperative approach promotes the adoption of Alternate Wetting and Drying (AWD) for rice cultivation. Under common agricultural practice in Ghana rice farmers flood their rice field throughout the cropping season. This practice leads to significant methane emissions. Through the AWD application, rice farmers can reduce these methane emissions, while improving efficiency of water use. Farmers are compensated financially for adopting the AWD practice and receive targeted technical training, which provides the necessary incentive to change the current cultural practice. The cooperative approach is expected to reduce 1,125,655 tCO_2e until the end of 2030. At full implementation, the adoption AWD technology will cover 78% of rice production areas in Ghana. **Duration**: 1st October 2022 – 31st December 2030

[9] Link to MADD Ghana

Expected mitigation:

Year	Baseline GHG emissions (tCO_2eq)	Project GHG emissions (tCO_2eq)	GHG emission reductions (tCO_2eq)	Conservativeness Factor (until CH_4 measurements can be done)[10]	Net GHG emission reductions (tCO_2eq)
2022	166,562	86,751	79,811	0.89	71,032
2023	333,124	173,502	159,622	0.89	142,063
2024	370,138	192,780	177,358	0.89	157,848
2025	370,138	192,780	177,358	0.89	157,848
2026	474,239	246,999	227,239	0.89	202,243
2027	231,336	120,488	110,849	0.89	98,655
2028	231,336	120,488	110,849	0.89	98,655
2029	231,336	120,488	110,849	0.89	98,655
2030	231,336	120,488	110,849	0.89	98,655
TOTAL	**2,639,544**	**1,374,762**	**1,264,781**		1,125,655

(*2/CMA.3, paragraph 18 of annex, letter h*) Description how each cooperative approach ensures environmental integrity, including:
(i) That there is no net increase in global emissions within and between NDC implementation periods;
(ii) Through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections

The cooperative approach ensures environmental integrity building on the established CDM methodology AMS-III.AU "Methane emission reduction by adjusted water management practice in rice cultivation". Default values are used based on IPCC 2019/refinement values from 2022 until the end of 2025 and a conservativeness factor is applied. From the first cropping season of 2026 onwards, methane measurements will be conducted using the reference field approach. Only verified emission reductions following the monitoring procedure will lead to the recognition of ITMOs. All ITMOs recognized under this program can only be used towards the NDCs implementation period ending in 2030.

The programme follows the monitoring approach of the CDM methodology and applies the IPCC default values for the baseline and programme emission factor plus an uncertainty factor of 0.89, meaning that 11 percent of calculated emission reductions will be further discounted, thereby ensuring conservativeness of estimations. For the quantification of GHG emission reductions AWD compliance will be monitored through a WebApp. The WebApp will allow farmers to document the application of AWD and to verify the eligibility criteria for participation in the program.

Awareness raising and technical trainings in addition to the provision of water level measuring tubes for farmers will be the core of the programme implementation as the way of promoting the adoption of climate smart agricultural, in particular SRI techniques. As the programme aims at changing an established cultural practice, in addition to the economic incentives, continuous trainings and guidance for farmers are crucial for the success of the programme and reaching its targets.

Towards the end of the programme implementation, it is expected that the targeted farmers will have adopted SRI and AWD as their standard irrigation practice. By that time, Ghana will have an increasingly resilient rice production sector capable of

[10] considering the uncertainty range of 30-50% (more than 30% but less than equal to 50%) i.e., for an uncertainty band of 40% (average value)

(including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage); (iii) By minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full;	withstanding many of the challenges of climate change, thus guaranteeing the stable supply of a staple food for Ghana's population. Transparent governance of the cooperative approach is ensured through close coordination of UNDP (project coordinator) with relevant government agencies of Ghana and Switzerland. The modalities for monitoring and verification are defined in relevant national legislation of both countries. The bilateral agreement between Ghana and Switzerland sets the cooperation framework for the transparent transfer of ITMOs. Methane emission reductions achieved through the AWD practice will be monitored. They constitute permanent emission reductions and bear no risk of reversals.
(*2/CMA.3, paragraph 18 of annex, letter i*) Description of how each cooperative approach will:	
(i) Minimize and, where possible, avoid negative environmental, economic and social impacts;	The cooperative approach was carefully designed to avoid negative environmental, economic and social impacts. Instead, its positive environmental, economic and social impacts are detailed under the section on sustainable development (paragraph i, (iii)). Switzerland invites any direct or indirect stakeholders detecting the possibility of negative impacts to contact the Federal Office for the Environment through a grievance mechanism where stakeholders have the opportunity to confidentially submit complains to Switzerland. Complaints shall be addressed to carbonoffset@bafu.admin.ch.
(ii) Reflect the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous	Switzerland fully subscribes to the view that Parties should, when taking action to address climate change, respect, promote, and consider their respective human rights obligations, including due consideration for gender equality and gender sensitive policies, intergenerational equity, and the needs of particularly vulnerable groups. **General**: Per "Cooperation Agreement between the Republic of Ghana and the Swiss Confederation towards the Implementation of the Paris Agreement" (hereafter referred to as the "Cooperation Agreement Ghana Switzerland"), ITMOs will not be recognized in case of evidence for violation of human rights during the implementation of the activity. Thereby, eleventh preambular paragraph of the Paris Agreement is operationalized in a robust manner in the "Cooperation Agreement Ghana Switzerland". **Activity specific**: The activities involved in the cooperative approach have no risk in relation to the listed elements. Furthermore, the proposed ITMO programme will undergo a UNDP's SDG Impact Assessment through the Climate Action Impact

peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity;	Tool11 (CAIT). The assessment under the CAIT Tool requires a thorough screening for potential negative impacts before assessing the programmes positive impacts. During this screening, risks are identified, and commensurate management approaches defined. The section "Social and Environmental Risk Screening" is compliant with UNDP's social and environmental screening procedures. The impact and probability of an event occurring will need to be graded from 1 to 5 with 1 being low (e.g. low level of impact or low probability of event occurring) and with the level of significance automatically calculated. Those indicators that are defined as significantly high will need to be provided with additional information on a proposed risk mitigation approach.
(iii) Be consistent with the sustainable development objectives of the Party, noting national prerogatives;	The "Cooperation Agreement Ghana Switzerland" requires both participating countries to review a mitigation activity against its consistency with sustainable development and the country's relevant strategies, where applicable. Switzerland considers the mitigation activity to contribute to sustainable development in the following manner: The programme has significant co-benefits related to sustainable land management and will be directly covering at least 10 Sustainable Development Goals (see MADD, Chapter 4). The ITMO programme ensures environmental sustainability through improved soil quality, and also contributes to the eradication of extreme poverty and hunger, by supporting farming communities in increasing the rice yield through better management of nutrient, pest and improved water management. The programme also widens the income source base through diversification of agricultural production enabled by higher water availability for other crops. The ITMOs programme supports technology and know-how transfer which can contribute to more sustainable growth in the agricultural sector. Finally, the programme creates new opportunities for farmers to generate income, as well as for trainers and qualified personnel involved in programme implementation.
(iv) Apply any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D above (Safeguards and limits to the transfer and use of internationally transferred mitigation outcomes);	Not applicable.
(v) Contribute resources for adaptation pursuant to chapter VII below	Switzerland announced voluntary contributions to the Adaptation Fund of CHF 15 million in 2019 and CHF 10 million in 2021. These contributions were made to provide resources for adaptation, because of the effectivity of the fund and its thematic focus to support developing countries in their efforts to adapt to the

[11] https://climateimpact.undp.org

(Ambition in mitigation and adaptation actions), if applicable;	adverse effects of climate change and as encouraged in the Annex to the decision 2/CMA.3.
(vi) Deliver overall mitigation in global emissions pursuant to chapter VII below (Ambition in mitigation and adaptation actions), if applicable.	On a voluntary basis, Switzerland will cancel 2 percent of the ITMOs recognized under the cooperative approach authorized "Alternative Wetting and Drying for Rice Cultivation" to deliver an overall mitigation in global emissions. The ITMOs from this cooperative approach will be used towards the voluntary compensation of the Swiss administration's emissions and will not be counted towards the Swiss NDC. Beyond the volume necessary to compensate all of the Swiss administration's emissions, an additional 2 percent will be cancelled for the achievement of OMGE. These 2 percent of ITMOs will not be used towards any NDC, nor towards any other mitigation purposes, including voluntary compensation. Switzerland foresees to cancel 2 percent of all future cooperative approaches used for the compensation of the Swiss administration's emissions ("Klimapaket[12]"). Furthermore, the Swiss Government has submitted a proposal to the Swiss Parliament to establish a legal basis to cancel a portion of all ITMOs recognized by Switzerland under the Article 6.2 of the Paris Agreement, extending this approach beyond the offsetting of the Swiss administration's compensation programme.

[12] RUMBA: Bundesrat genehmigt Konzept für Klimakompensation der Bundesverwaltung (admin.ch) (in German, French and Italian)