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Is Enhanced Transparency the “Backbone” of the Paris Agreement? A Critical Assessment

Max van Deursen ¹ and Aarti Gupta ²

¹ Wageningen University & Research, Environmental Policy Group, Wageningen (The Netherlands)

² Wageningen University & Research, Environmental Policy Group, Wageningen (The Netherlands)

Corresponding author: Max van Deursen, Email: max.vandeursen@wur.nl

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Abstract

This article scrutinizes the role of transparency in the United Nations Framework Convention on Climate Change (UNFCCC). Specifically, it examines a widely heard claim that ‘transparency is the backbone of the Paris Agreement’, and the assumption that mandatory transparency (reporting and review) is essential to fill potential gaps in climate action left by voluntary, nationally determined climate targets. We subject this claim to critical scrutiny by tracing the political contestations around the desired role of transparency in the UNFCCC, with a focus on mitigation-related transparency. Our analysis shows that, despite developing countries expressing concerns during the pre-Paris negotiations, the Paris Agreement’s enhanced transparency framework (ETF) is almost exclusively ‘enhanced’ (compared with earlier provisions) for developing countries, with some instances of regression for developed countries. Furthermore, the effects of such enhanced reporting are not straightforward and might de facto have an impact on countries’ autonomy to nationally determine their mitigation targets in diverse ways, even as all the detailed reporting does not facilitate comparability of effort. With implementation of the ETF due to start in 2024, our analysis provides a timely exploration of the extent to which transparency is really a backbone of the Paris Agreement, and for whom and with what implications for ambitious action from all under the international climate regime. It calls into question whether the transformative potential of transparency, much extolled within the UNFCCC process, will materialize for all countries in a similar manner or rather will have an impact on countries differentially.

Keywords: Enhanced transparency framework; International law; Climate policy; Paris Agreement; United Nations Framework Convention on Climate Change (UNFCCC)

1. Introduction

The Paris Agreement¹ under the United Nations Framework Convention on Climate Change (UNFCCC)² combines voluntary, nationally determined climate targets with increasingly stringent and mandatory transparency about these targets. Under the

¹ Paris (France), 12 Dec. 2015, in force 4 Nov. 2016, available at: https://unfccc.int/sites/default/files/english_paris_agreement.pdf.

² New York, NY (United States (US)), 9 May 1992, in force 21 Mar. 1994, available at: <https://unfccc.int>.

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Paris Agreement, all countries, both developed and developing,³ choose the voluntary, nationally determined climate targets⁴ they wish to adopt, with base years and other metrics to be determined by countries themselves. While targets are voluntary and nationally determined, the Paris Agreement includes a mandatory, multilaterally agreed ‘enhanced transparency framework’ (ETF) requiring all countries, except for least developed countries (LDCs) and small island developing states (SIDS),⁵ to disclose information and undergo review of progress being made towards implementing their voluntary climate targets. This ‘enhanced’ mandatory transparency has been extolled as the bedrock or ‘backbone’ of the Paris Agreement, and as key to furthering trust, accountability, and greater climate action.⁶ A key component of these claims is that transparency is particularly important considering the voluntary and nationally determined nature of target setting in the Paris Agreement. Given that the Paris Agreement has a weak compliance system, the hope is that transparency can reveal crucial information on countries’ performance, which in turn could be used by states or non-state actors to put pressure on laggards to meet their targets.⁷ Moreover, there is an expectation that strong transparency arrangements – with countries having to regularly collect and report information relating to their performance – will improve effective domestic policy responses, prompt countries to adopt more ambitious targets when possible, and generally further climate action.⁸

The ‘backbone’ claim is widely made within the UNFCCC policy process, as well as in legal and governance scholarship and a growing grey literature. The Partnership on Transparency in the Paris Agreement, for example, declares that ‘transparency builds

³ We use the terminology of ‘developed’ and ‘developing’ countries in line with language used in the Paris Agreement. While classifications of developed and developing countries are contested by developed countries, we refer here to countries listed in Annex I of the UNFCCC.

⁴ We use the term ‘targets’ to refer to climate actions and commitments, even if these are not quantified.

⁵ Decision 18/CMA.1, ‘Modalities, Procedures and Guidelines for the Transparency Framework for Action and Support referred to in Article 13 of the Paris Agreement’, 19 Mar. 2019, UN Doc. FCCC/PA/CMA/2018/3/Add.2, para. 4.

⁶ See, e.g., H. van Asselt & K. Kulovesi, ‘Article 13: Enhanced Transparency Framework for Action and Support’, in G. van Calster & L. Reins (eds), *A Commentary on the Paris Agreement on Climate Change* (Edward Elgar, 2021), pp. 302–25, at 304; E. Harrould-Kolieb et al., ‘Opening the Black Box of Transparency: An Analytical Framework for Exploring Causal Pathways from Reporting and Review to State Behavior Change’ (2023) 25(4) *International Studies Review*, article viad054, p. 1; Environmental Integrity Group, ‘EIG Opening Statement for COP26’, submitted on 14 Nov. 2021, p. 1; Initiative for Climate Action Transparency (ICAT), ‘Transparency Is Vital for the Paris Agreement to Succeed: ICAT at COP28’, 2023, p. 2, available at: <https://climateactiontransparency.org/wp-content/uploads/2023/12/ICAT-at-COP28-Summary-report.pdf>; UNFCCC Secretariat, ‘Reference Manual for the Enhanced Transparency Framework under the Paris Agreement: Understanding the Enhanced Transparency Framework and Its Linkages’, 2022, p. 76, available at: https://unfccc.int/sites/default/files/resource/v2_ETFreferencemanual.pdf.

⁷ A. Gupta & H. van Asselt, ‘Transparency in Multilateral Climate Politics: Furthering (or Distracting from) Accountability?’ (2019) 13(1) *Regulation and Governance*, pp. 18–34; D. Bodansky, ‘The UN Climate Change Regime Thirty Years On: A Retrospective and Assessment’ (2023) 53(1) *Environmental Policy and Law*, pp. 19–33, at 22.

⁸ Harrould-Kolieb et al., n. 6 above; R. Weikmans, H. van Asselt & J.T. Roberts, ‘Transparency Requirements under the Paris Agreement and Their (Un)likely Impact on Strengthening the Ambition of Nationally Determined Contributions (NDCs)’ (2019) 20(4) *Climate Policy*, pp. 511–26.

trust and is therefore the backbone of the Paris Agreement'⁹ and the Global Environment Facility's capacity-building initiatives for climate transparency note similarly that 'transparent reporting is the backbone of international efforts to change the trajectory of climate change, and is essential to countries' policy-making'.¹⁰ This is echoed by the influential United States (US)-based think tank, the World Resources Institute, which noted early on that '[t]he Paris Agreement's backbone is transparency and accountability ... Transparency is vital for building international trust and confidence that action is taking place as well as for assessing how to facilitate further action'.¹¹

If one subscribes to this view of the fundamental role of transparency within the UNFCCC, then universal and full participation of all countries in the Paris Agreement's ETF would be crucial. The UNFCCC Secretariat has thus launched a Universal Participation in the Enhanced Transparency Framework Initiative¹² and a #Together4Transparency campaign, with the latter hosting over 50 events at the 28th Conference of the Parties to the UNFCCC (COP-28) in Dubai, in December 2023.¹³ In a similar vein, the final decision document of this conference '*emphasizes* the critical role of the full implementation of the [ETF] under the Paris Agreement' and '*urges* Parties to make the necessary preparations for ensuring timely submission' of their reports,¹⁴ further demonstrating how the claim of transparency as the 'backbone' of the Paris Agreement is linked to strong calls for universal and full participation, and substantial mobilization of resources towards this end.

However, is transparency truly the backbone of the Paris Agreement, and does its enhancement and operationalization affect all groups of countries in a similar manner? These are the core questions we address here. In doing so, we also examine the associated claim that transparency is ever more significant because of the voluntary and nationally determined nature of targets under the Paris Agreement.

Scholarly analyses to date have shed light on the role of transparency in the Paris Agreement. Legal scholars have unpacked,¹⁵ nuanced,¹⁶ and contested¹⁷ the view

⁹ Partnership on Transparency in the Paris Agreement, 'Free Templates for Data Collection and Reporting in Transport', 2020, available at: <https://transparency-partnership.net/publications-tools/free-templates-data-collection-and-reporting-transport>.

¹⁰ United Nations Environment Programme (UNEP), 'UNEP and GEF Back Developing Countries to Meet Global Climate Goals', 26 July 2022, available at: <https://www.unep.org/gef/news-and-stories/press-release/unep-and-gef-back-developing-countries-meet-global-climate-goals>.

¹¹ Y. Dagnet & D. Waskow, 'Insider: An Enhanced and Effective Framework for Transparency and Accountability in the Paris Agreement', World Resources Institute, 14 Dec. 2015, available at: <https://www.wri.org/insights/insider-enhanced-and-effective-framework-transparency-and-accountability-paris-agreement>.

¹² Available at: <https://unfccc.int/universal-participation-ETF>.

¹³ Available at: <https://unfccc.int/together4transparency-at-cop28>.

¹⁴ Decision 1/CMA.5, 'Outcome of the First Global Stocktake', 15 Mar. 2024, UN Doc. FCCC/PA/CMA/2023/16/Add.1, paras 172–3 (emphasis in original).

¹⁵ L. Rajamani & D. Bodansky, 'The Paris Rulebook: Balancing International Prescriptiveness with National Discretion' (2019) 68(4) *International and Comparative Law Quarterly*, pp. 1023–40.

¹⁶ J. Pickering et al., 'Global Climate Governance between Hard and Soft Law: Can the Paris Agreement's "Crème Brûlée" Approach Enhance Ecological Reflexivity?' (2019) 31(1) *Journal of Environmental Law*, pp. 1–28.

¹⁷ B. Mayer, 'Obligations of Conduct in the International Law on Climate Change: A Defence' (2018) 27(2) *Review of European, Comparative and International Environmental Law*, pp. 130–40.

that the Paris Agreement is ‘soft’ on targets and ‘hard’ on transparency provisions. Rajamani and Bodansky, for example, identify as a core feature of the Paris Agreement ‘an emphasis on transparency rather than legal bindingness as the engine to promote ambition and accountability’.¹⁸ In concurring with this view, Bodansky asserts that the legally binding nature of targets may be important but is also overrated, and that ‘transparency, accountability and precision can also make a significant difference’.¹⁹

There is also a small but growing body of academic and grey literature in the field of climate policy and governance that examines the nature and role of transparency in the global climate regime. Much of this tends to take the agreed transparency obligations as the starting point for further analysis rather than questioning why the obligations look the way they do. An implicit assumption underpinning some of this literature is that transparency is a neutral (that is, a technical and non-political) means of enhancing climate action, if agreed rules are followed and fully implemented.²⁰

We embed our own analysis of the backbone claim within a distinct strand of scholarship on the role of transparency in global governance: critical transparency studies. This perspective highlights that transparency rules and their implementation serve as a site of politics in which broader conflicts over who has responsibility to act, and burden sharing for climate action, shape the scope and practices of transparency.²¹ As such, seemingly technical matters have political implications. Instead of taking the reporting rules for granted and analyzing only the challenges facing their implementation, a critical transparency studies perspective asks why the transparency framework calls for what it does, and who pushes for and benefits from demanding specific types of transparency.²²

Previous work from such a perspective has focused on the relationship between transparency and accountability, showing, for example, that ever greater volumes of

¹⁸ Rajamani & Bodansky, n. 15 above, p. 1024.

¹⁹ D. Bodansky, ‘The Legal Character of the Paris Agreement’ (2016) 25(2) *Review of European, Comparative & International Environmental Law*, pp. 142–50, at 150. For a discussion on the link to accountability see also C. Voigt & X. Gao, ‘Accountability in the Paris Agreement: The Interplay between Transparency and Compliance’ (2020) 1 *Nordic Environmental Law Journal*, pp. 31–57.

²⁰ T. Pulles & L. Hanle, ‘A Fit for Purpose Approach for Reporting and Review under UNFCCC’s Enhanced Transparency Framework’ (2023) 14(1) *Carbon Management*, article 2235568; K. Ross & H. Winkler, ‘Effective Tracking of Nationally Determined Contributions: A Case Study on South Africa’ (2021) 32(2) *Journal of Energy in Southern Africa*, pp. 11–25; T. Wang & X. Gao, ‘Reflection and Operationalization of the Common But Differentiated Responsibilities and Respective Capabilities Principle in the Transparency Framework under the International Climate Change Regime’ (2018) 9(4) *Advances in Climate Change Research*, pp. 253–63; H. Winkler, B. Mantlana & T. Letete, ‘Transparency of Action and Support in the Paris Agreement’ (2017) 17(7) *Climate Policy*, pp. 853–72; N. Kamil & S. Karlsson-Vinkhuyzen, ‘Exploring the Links between Climate Transparency and Mitigation Policy through a Reflexive Capacity Lens: Case Studies of Brazil, China, India, Indonesia, and Mexico’ (2023) 23(4) *International Environmental Agreements: Politics, Law and Economics*, pp. 415–48.

²¹ A. Gupta, ‘Transparency under Scrutiny: Information Disclosure in Global Environmental Governance’ (2008) 8(2) *Global Environmental Politics*, pp. 1–7; A. Gupta & M. Mason, ‘Disclosing or Obscuring? The Politics of Transparency in Global Climate Governance’ (2016) 18 *Current Opinion in Environmental Sustainability*, pp. 82–90.

²² A. Gupta, ‘Transparency in Global Environmental Governance: A Coming of Age?’ (2010) 10(3) *Global Environmental Politics*, pp. 1–9.

disclosed information do not necessarily translate into enhanced state-to-state accountability under the UNFCCC.²³ Weikmans and colleagues criticize the idea that transparency will enhance ambition under the Paris Agreement, more generally.²⁴ Another study explores the political effects generated by seemingly technical capacity-building initiatives for climate transparency. The study argues that such initiatives privilege mitigation-oriented transparency, a donor priority, even as capacities to report on adaptation and finance might be more crucial domestic priorities for many recipient developing countries.²⁵ These propositions call into question a straightforward link between enhanced transparency, greater accountability, and more ambitious climate actions.

Building on these studies, we take an important further step by unpacking the political contestations in the lead-up to finalizing the ETF of the Paris Agreement. There is a clear gap in both the mainstream and critical transparency studies literature regarding why the Paris Agreement's transparency provisions look the way they do (that is, who wanted what kind of transparency in the negotiations leading up to Paris, and whose priorities are reflected in the compromise outcome).²⁶ Moreover, few have unpacked the governance implications of the political compromises embodied in the agreed transparency provisions. We address these points by examining both the transparency-specific contestations in the lead-up to Paris, and how these are embedded in and shaped by broader political conflicts and compromises over the nature and stringency of target setting, as well as questions of burden sharing and fairness of effort in global climate governance. This broader context, we argue, has implications for the agreed scope and practices of transparency, and its envisaged role in the Paris Agreement.

Our analysis thus goes beyond legal assessments of the nature and extent of the agreed transparency provisions. In Figure 1, we propose an analytical framework to assess, from a critical transparency studies perspective, how transparency is shaped by broader political conflicts. This can be done in a three-step process, which examines how broader political conflicts shape (i) the role of transparency in the Paris Agreement as whole, (ii) its detailed obligations, and (iii) its implementation in practice.

The remainder of this article is structured as follows. In Section 2 we unpack the political conflicts over targets and transparency in the negotiations leading to the Paris Agreement. We examine who wanted what in the transparency negotiations and document how transparency was implicated in negotiations on the overall nature of the Paris

²³ S.I. Karlsson-Vinkhuyzen et al., 'Entry into Force and Then? The Paris Agreement and State Accountability' (2018) 18(5) *Climate Policy*, pp. 593–9; Gupta & Van Asselt, n. 7 above; A. Gupta et al., 'Performing Accountability: Face-to-Face Account-Giving in Multilateral Climate Transparency Processes' (2021) 21(5) *Climate Policy*, pp. 616–34.

²⁴ Weikmans, Van Asselt & Roberts, n. 8 above.

²⁵ S. Konrad, M. van Deursen & A. Gupta, 'Capacity Building for Climate Transparency: Neutral "Means of Implementation" or Generating Political Effects?' (2021) 22(5) *Climate Policy*, pp. 557–75.

²⁶ For two studies that do discuss what different countries wanted regarding either specific aspects or stages see H. van Asselt, P. Pauw & H. Sælen, *Assessment and Review under a 2015 Climate Change Agreement* (Norden, 2015), pp. 49–63 (analyzing (*ex-ante*) assessment and review process for intended nationally determined contributions (NDCs)). See also C. Campbell-Durulé, 'Clouds or Sunshine in Katowice? Transparency in the Paris Agreement Rulebook' (2018) 12(3) *Carbon & Climate Law Review*, pp. 209–17 (analyzing post-Paris operationalization).

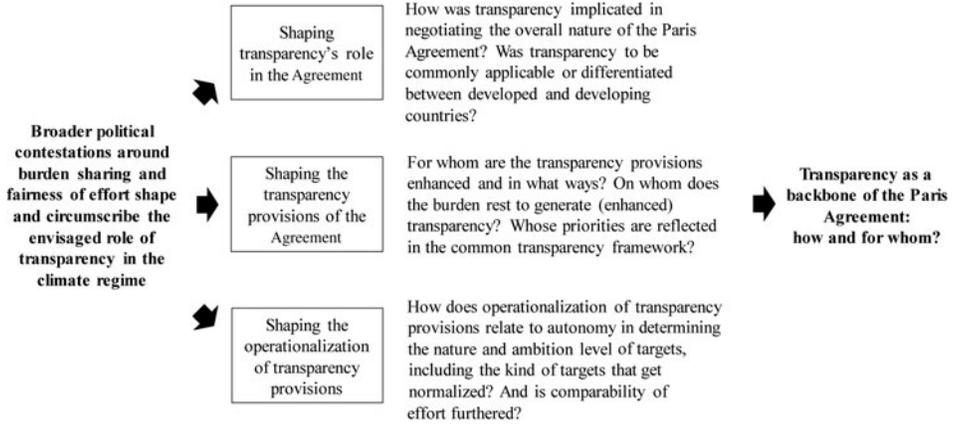


Figure 1. Transparency as ‘Backbone’: How and For Whom?

Agreement (the top box in Figure 1). For this section, we analyzed Earth Negotiations Bulletin (ENB) reports on UNFCCC sessions between 2009 and 2015. The ENB is a reporting service of the International Institute for Sustainable Development (IISD); this generates detailed reports on UNFCCC negotiations, which include country statements. These reports allowed us to identify and analyze diverse country positions on transparency leading up to 2015. In total, we examined 25 UNFCCC sessions in the period from 2009 to 2015 reported by the ENB.

In Section 3 we examine the requirements of the Paris Agreement’s ETF, to assess the nature of the compromises that its provisions reflect, and whether and how transparency obligations are indeed enhanced for all countries (the middle box in Figure 1). Our aim here is to contrast what different groups of countries had wanted, as outlined in Section 2, with the actual outcome. It should be noted at the outset that there was less scope for developed countries to take on stronger mitigation transparency requirements under the Paris Agreement, because they were already subject to detailed and rigorous reporting and review obligations pre-Paris. However, it was certainly up for (intense) negotiation how to go about designing a common transparency framework, also given the diversity in capacities and priorities among the large and heterogeneous group of developing countries. Our objective here is not to provide an exhaustive legal account of enhancement and regression in transparency rules under the UNFCCC; such an account has already been provided by Mayer.²⁷ We illustrate rather the nature of the compromise reached: that the new mitigation-related ‘enhanced’ transparency requirements under the Paris Agreement essentially mean that developing countries need to catch up with existing requirements already in place for developed countries.

We deepen our analysis in Section 4 by asking what will be the implications of such an ‘enhanced’ transparency framework for all. We do so by examining the detailed

²⁷ B. Mayer, ‘Transparency under the Paris Rulebook: Is the Transparency Framework Truly Enhanced?’ (2019) 9(1–2) *Climate Law*, pp. 40–64.

operationalization of the ETF provisions since the conclusion of the Paris Agreement in 2015, particularly as these relate to the autonomy to choose the nature and ambition level of their voluntary nationally determined targets (the bottom box in Figure 1). In our conclusion (Section 5) we revisit the claim that transparency is a generic backbone of the Paris Agreement in the light of our findings and suggest some future research directions.

Before we proceed, a brief note on the scope of our analysis. We focus only on the mitigation-related provisions of the Paris Agreement's ETF, rather than its provisions relating to reporting on adaptation, loss and damage, or finance. These are crucially important provisions of the ETF, yet outside the scope of this analysis.²⁸

2. Negotiating Transparency in the Paris Agreement: Political Conflicts on the Road to Paris

In this section we analyze core conflicts and negotiated outcomes around targets and associated transparency arrangements under the UNFCCC, culminating in the Paris Agreement's voluntary and nationally determined approach to target setting and its ETF, applicable to all. This ETF is the latest in a series of evolving reporting and review obligations under the UNFCCC, dating back to the adoption of the Convention in 1992, and going from more differentiated (between developed and developing countries) to more commonly applicable provisions to all.

The Convention itself included in its original text reporting requirements in the form of submitting national communications every four years, including reporting on greenhouse gas (GHG) inventories and information on mitigation efforts, but with some flexibility for developing countries and additional reporting requirements on mitigation efforts for developed countries. Linked to this, the Convention included a collective 'quasi' mitigation target for developed countries.²⁹

The Kyoto Protocol³⁰ to the UNFCCC, negotiated in 1997 and entered into force in 2005, was the first to set clearly defined, standardized (but not uniform) legally binding targets – but only for developed countries, which were also subject to additional reporting requirements geared towards assessing adherence to these targets.³¹ Reports submitted by developed countries were to undergo an international assessment linked to compliance arrangements with an enforcement branch. Developing countries had no additional obligations, either on targets or transparency, at this stage.

²⁸ For a detailed analysis of whether and how transparency provisions relating to adaptation, loss and damage, and finance are enhanced, and what different groups of countries wanted in the lead-up to the Paris Agreement, see M. van Deursen & A. Gupta, 'Transparency Is What States Make of It: Whose Climate Priorities Are Reflected in the Paris Agreement's Enhanced Transparency Framework?' (2024) 24(9) *Climate Policy*, pp. 1293–308. While including all aspects of the ETF in a single article would have been ideal, the length of such an exercise made this impossible.

²⁹ UNFCCC, n. 2 above, Art. 4(2)(a)–(b); D. Bodansky, 'The United Nations Framework Convention on Climate Change: A Commentary' (1993) 18 *Yale Journal of International Law*, pp. 451–558, at 515–7.

³⁰ Kyoto (Japan), 11 Dec. 1997, in force 16 Feb. 2005, available at: <http://unfccc.int/resource/docs/convkp/kpeng.pdf>.

³¹ An important note here is that not all developed countries ratified the Kyoto Protocol.

To move beyond the differentiation of Kyoto, and in considering the nature of a potential successor agreement to the Kyoto Protocol in the mid-2000s, developed countries argued that developing countries should also set mitigation targets and have these subjected to reporting requirements and international verification. After intense negotiations, the Bali outcome, adopted in 2007, opened the door, in somewhat ambiguous terms, for developing countries to take on voluntary, nationally appropriate mitigation actions and have these undergo international verification in a future climate agreement. In the negotiations leading up to this future agreement, originally to be concluded in Copenhagen (Denmark) in 2009, the Umbrella group³² of developed countries argued specifically for international measurement, reporting and verification of developing countries' nationally appropriate mitigation actions, while many developing countries argued that any measurement, reporting and verification of their voluntary climate actions should take place at the domestic level.³³

The Copenhagen Accord,³⁴ concluded in 2009 in lieu of a finalized successor agreement to the Kyoto Protocol, included, as significant new provisions on both targets and transparency, (i) voluntary (rather than mandatory, legally binding) pledges for all countries (for some developed countries later in parallel with mandatory targets under the second commitment period of the Kyoto Protocol), and (ii) international verification of developing country voluntary mitigation actions that were internationally supported. In 2010, the Cancun Agreements formally recognized the voluntary pledges of developed countries and voluntary mitigation actions of developing countries contained in the Copenhagen Accord. Most importantly, and as a key development in transparency, the Cancun Agreements also introduced a new differentiated³⁵ set of transparency obligations, consisting of biennial reporting and related international review provisions for both developed and developing countries, with more stringent rules applying to developed countries.

This evolution of targets and transparency in the international climate change regime prior to the start of negotiations for the Paris Agreement's ETF shows that transparency and its link to targets was a contested issue throughout the earlier history of the UNFCCC. One key dynamic of this was in developing countries pushing back on pressure from developed countries to be subjected to stringent international reporting and review of their climate commitments, especially in a context where developed countries moved from mandatory to voluntary targets.

³² The Umbrella group is a negotiation block in the UNFCCC negotiations, consisting of Australia, Belarus, Canada, Iceland, Israel, Japan, New Zealand, Kazakhstan, Norway, the Russian Federation (until 2022), Ukraine, and the US.

³³ IISD, 'Summary of the Copenhagen Climate Change Conference: 7–19 December 2009' (2009) 12(447) *Earth Negotiations Bulletin*, p. 17, available at: <https://enb.iisd.org/copenhagen-climate-change-conference-cop15/summary-report>.

³⁴ The Copenhagen Accord was never adopted by COP-15 in Copenhagen (Denmark) in 2009.

³⁵ For a more detailed account of the Cancun Agreements and how these represent an increasing convergence between rules for developed and developing countries see L. Rajamani, 'The Cancun Climate Agreements: Reading the Text, Subtext, and Tea Leaves' (2011) 60(2) *International & Comparative Law Quarterly*, pp. 499–519, at 512–3.

These conflicts also underpinned what a new 2015 global agreement should look like, including the nature of target setting and targets, and the design of associated transparency arrangements, each of which we examine in turn in some detail below.

2.1. On the Road to Paris: Negotiating the Nature and Applicability of Targets

A central and highly contested question in the lead-up to Paris was the nature of targets, and to whom they would apply, under a new agreement. Key here was whether the new agreement would have common rules for all or more stringent rules for developed country targets, or some other form of differentiation.

Developed countries unequivocally demanded a move towards an agreement that would be universally applicable to all, rather than the status quo of differentiation in the need for and nature of targets to be taken on by different groups of countries. However, views diverged on whether the new global agreement should have multilaterally agreed, mandatory targets or nationally determined, voluntary commitments. During negotiations in 2013, the US came out strongly in favour of nationally determined, voluntary targets, with the European Union (EU) advocating mandatory targets enshrined in a global agreement, akin to the Kyoto Protocol approach.³⁶

For developing countries, the question over the nature of targets was inextricably linked to differentiation. Brazil, for the G77/China group,³⁷ argued for mitigation commitments of developed countries to be ‘defined top down’ and be ‘part of the formal outcome of the negotiations’³⁸ (that is, multilaterally agreed), while Ethiopia called for a ‘bottom-up approach’ for its own voluntary targets.³⁹ Similarly, attempts to have developed country targets made subject to an assessment of adequacy were proposed by the LDCs,⁴⁰ the African Group,⁴¹ and a coalition of Caribbean countries, but such enhanced provisions for developed countries met opposition, including from Japan.⁴²

In pushing for continued differentiation, developing countries also argued that key elements of the Kyoto Protocol approach to targets for developed countries should be conserved in a new climate agreement. For example, developing countries, organized as the negotiating group G77/China, called for the use of a common base year for

³⁶ IISD, ‘Summary of the Bonn Climate Change Conference: 29 April–3 May 2013’ (2013) 12(568) *Earth Negotiations Bulletin*, p. 16, available at: <https://enb.iisd.org/events/bonn-climate-change-conference-april-2013>.

³⁷ G77/China is a negotiation grouping in the UNFCCC negotiations, consisting of developing countries.

³⁸ IISD, ‘Summary of the Bonn Climate Change Talks: 31 May–11 June 2010’ (2010) 12(472) *Earth Negotiations Bulletin*, p. 7, available at: <https://enb.iisd.org/events/bonn-climate-change-talks-mayjune-2010/summary-report-31-may-11-june-2010>.

³⁹ IISD, n. 36 above, p. 8.

⁴⁰ *Ibid.*, p. 5.

⁴¹ IISD, ‘Summary of the Bonn Climate Change Conference: 10–14 March 2014’ (2014) 12(595) *Earth Negotiations Bulletin*, p. 9, available at: <https://enb.iisd.org/events/bonn-climate-change-conference-march-2014/summary-report-10-14-march-2014>.

⁴² IISD, ‘Summary of the Bonn Climate Change Conference: 20–25 October 2014’ (2014) 12(605) *Earth Negotiations Bulletin*, p. 5, available at: <https://enb.iisd.org/events/bonn-climate-change-conference-october-2014/summary-report-20-25-october-2014>.

developed country targets as being crucial for ensuring comparability, but the US stressed that a new agreement with common base years, as under the Kyoto Protocol, would not work for them.⁴³

An overview of these divergent positions on how targets in a post-Kyoto future agreement should appear is provided in [Figure 2](#).

In this stand-off, New Zealand eventually brokered a ‘hybrid’ approach that would include nationally determined voluntary contributions from all countries, accompanied by a strong, multilaterally negotiated and universally applicable transparency system.⁴⁴ South Africa and the Independent Alliance of Latin America and the Caribbean, and Brazil, respectively, warned that ‘transparency is no substitute for legal force’⁴⁵ or ‘accountability’.⁴⁶ Similarly, the EU ‘underscored the need to go “beyond transparency” and establish a compliance system to hold parties accountable’.⁴⁷ In practice, however, the negotiations started to converge on exactly this: a hybrid approach with the absence of legally binding targets and strong compliance mechanisms, but with mandatory transparency. In other words, transparency started to be seen as the compromise in a difficult stand-off in the negotiations, even between developed countries, about the nature of targets (whether top-down or bottom-up, and voluntary or mandatory).⁴⁸

⁴³ IISD, ‘Summary of the Bangkok Climate Talks: 3–8 April 2011’ (2011) 12(499) *Earth Negotiations Bulletin*, p. 3, available at: <https://enb.iisd.org/events/bangkok-climate-change-talks-april-2011>.

⁴⁴ IISD, n. 36 above, p. 5 (in which the ENB reported that ‘New Zealand observed that a top-down approach would be difficult for galvanizing participation, while a bottom-up approach would not be effective in enhancing ambition. Calling for a hybrid approach, New Zealand proposed a rules-based approach whereby all countries undertake diverse commitments within the same legal framework. She proposed commitments that: are quantifiable and transparent; allow for variance depending on national circumstances; and are subject to regular review’).

⁴⁵ IISD, n. 42 above, p. 7.

⁴⁶ IISD, ‘Summary of the Lima Climate Change Conference: 1–14 December 2014’ (2014) 12(619) *Earth Negotiations Bulletin*, p. 38, available at: <https://enb.iisd.org/lima-climate-change-conference-cop20/summary-report>.

⁴⁷ IISD, n. 41 above, p. 11.

⁴⁸ Wherever we use ‘top-down’ in this section, we do so because this is the terminology used by countries themselves in the negotiations. Depledge (2022) has criticized a characterization of the Kyoto Protocol as a ‘top-down’ approach to target setting compared with the Paris Agreement’s ‘bottom-up’ approach. She argues that this characterization is misleading because target setting in the Kyoto Protocol for developed countries was also, de facto, ‘bottom-up’, in so far as countries did not multilaterally negotiate a set of targets to which all were committing but instead self-selected emissions reduction targets to which they were willing and able to commit. This notwithstanding, Depledge does highlight the ‘legally binding obligations of result, based on common standards (e.g., common gas coverage and timeframes), subject to more rigorous compliance procedures and “housed” in the treaty itself’ as key aspects in which the Kyoto approach clearly differs from that of the Paris Agreement. We do not refer in our own analysis to the Kyoto approach as ‘top-down’ but rather as an approach that included *mandatory, multilaterally agreed* targets enshrined in the agreement itself, with the Paris approach being distinct in having *voluntary, nationally determined targets* to be submitted regularly by countries rather than listed in the Agreement itself and the *achievement* of which is not mandatory. See J. Depledge, ‘The “Top-Down” Kyoto Protocol? Exploring Caricature and Misrepresentation in Literature on Global Climate Change Governance’ (2022) 22(4) *International Environmental Agreements: Politics, Law and Economics*, pp. 673–92, at 674.

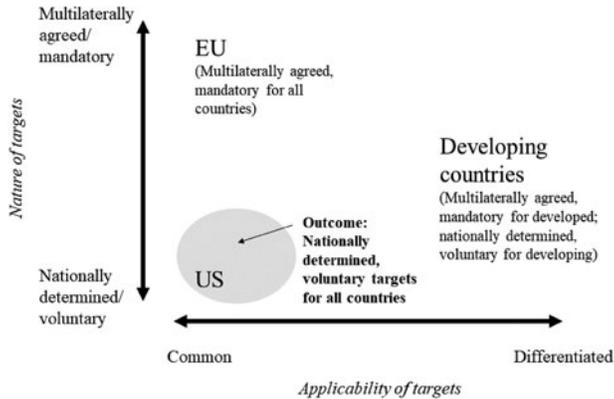


Figure 2. Positions of Major Negotiating Groups on the Nature of Targets and Their Applicability in a New Climate Agreement

Soon the hybrid approach – of voluntary, nationally determined targets with mandatory transparency – started to become normalized as a way forward, increasing the stakes in the transparency negotiations, to which we turn next.

2.2. On the Road to Paris: Negotiating the Nature and Applicability of Transparency

Accompanying these contestations over the nature of targets were intense negotiations over whether the transparency system under the new agreement would also be applicable to all or would continue to have differentiated requirements for developed and developing countries.

Under the earlier 2010 Cancun Agreements, a set of key decisions adopted at COP-16, developed and developing countries were subject to different transparency rules, with more stringent rules applying to developed countries. The transparency rules under the Cancun Agreements consisted of biennial reports to be submitted by developed countries, and biennial update reports by developing countries, with differing obligations under each. This was to be followed by a two-stage review process. For developed countries, this two-stage review consisted of a ‘technical review’ followed by a ‘multilateral assessment’ in which other countries could pose questions to the country under review.⁴⁹ For developing countries, the two-stage review was less stringent, consisting of a ‘technical analysis’ and a ‘facilitative sharing of views’⁵⁰ to be conducted ‘in a manner that is non-intrusive, non-punitive and respectful of national sovereignty’.⁵¹

Developed countries hoped to see a common system of reporting and review applicable to all in a new global climate agreement, with large emerging economies, in

⁴⁹ Decision 2/CP.17, ‘Outcome of the Work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention’, 15 Mar. 2012, UN Doc. FCCC/CP/2011/9/Add.1, Annex II, Section II.

⁵⁰ Ibid.

⁵¹ Decision 1/CP.16, ‘The Cancun Agreements: Outcome of the Work of the Ad Hoc Working Group on Long-term Cooperative Action under the Convention’, 15 Mar. 2011, UN Doc. FCCC/CP/2010/7/Add.1, para. 63.

particular, taking on more rigorous rules. Developing countries opposed this, and most were in favour of retaining the Cancun Agreements' differentiated approach to transparency in a new agreement. As a way forward, some countries proposed differentiation based on flexibility for certain countries in an otherwise common transparency system. However, the factors on which this flexibility would be based remained a point of contention. Table 1 captures these diverse views.

Fundamentally, this conflict arose also because some developing country negotiators perceived 'common transparency' to imply 'common responsibility' to set ambitious targets and take mitigation actions (and then report on them). The contested question of responsibility was thus central to negotiations leading to the Paris Agreement, with developing countries defending core principles anchored in the 1992 UNFCCC (such as common but differentiated responsibilities) to argue that developed countries should take the lead not only on mitigation but also on transparency about their mitigation commitments.

In addition, some developing countries voiced fears that the move to a 'common' transparency system could weaken existing reporting and review requirements for developed countries, particularly in comparison with the more stringent reporting and review systems applicable to these countries under the 1992 UNFCCC and its 1997 Kyoto Protocol. For example, LDCs emphasized 'the need to avoid lowering the standards of the MRV [measurement, reporting and verification] and compliance system' for developed countries.⁵² As such, developing countries also argued for inclusion in a new agreement of the concept of 'no backsliding' in developed country transparency obligations.

Another concern was that 'enhanced' reporting and review requirements 'common' to developed and developing countries could pose a particularly heavy burden on some developing countries, especially if they were expected to come up to the level of developed country transparency obligations. Many countries – including Botswana,⁵³ the Independent Alliance of Latin America and the Caribbean,⁵⁴ Mexico,⁵⁵ Brazil, and Indonesia,⁵⁶ as well as the African Group⁵⁷ – emphasized that existing and new transparency requirements should not be burdensome for developing countries.

A crucial challenge in the lead-up to Paris thus was how to create a common transparency system in a new agreement that would not have either major backsliding by developed countries or an overburdening of some developing countries. Again, the notion of flexibility emerged as a way to balance the need for some differentiation applicable to certain developing countries, particularly SIDS and LDCs,⁵⁸ within a

⁵² IISD, 'Summary of the Warsaw Climate Change Conference: 11–23 November 2013' (2013) 12(594) *Earth Negotiations Bulletin*, p. 12, available at: <https://enb.iisd.org/warsaw-climate-change-conference-cop19/summary-report>.

⁵³ IISD, n. 36 above, p. 13.

⁵⁴ IISD, n. 46 above, p. 37.

⁵⁵ IISD, n. 42 above, p. 7.

⁵⁶ IISD, 'Summary of the Durban Climate Change Conference: 28 November–11 December 2011' (2011) 12(534) *Earth Negotiations Bulletin*, p. 17, available at: <https://enb.iisd.org/durban-climate-change-conference-cop17/summary-report>.

⁵⁷ IISD, n. 52 above, p. 12.

⁵⁸ Granting LDCs and SIDS additional discretion in reporting rules was already established in 1992 for LDCs (UNFCCC, n. 2 above, Art. 12(5)) and was extended to SIDS in 2010 under the Cancun Agreements (Decision 1/CP.16, n. 51 above, para. 60). The discretion for LDCs and SIDS to submit

Table 1. Divergent Views on Differentiation in a New Transparency System

Differentiated	Differentiated on the basis of flexibility	Common
India argued that ‘no new [transparency] commitments [for developing countries] should be introduced’. ^a	Chile ‘called for a unified transparency system for action and support, differentiated based on capability’. ^b	Australia argued for ‘a common transparency and accountability framework’. ^c
The African Group ‘cautioned against overburdening developing countries, and against equal transparency obligations [for developed and developing countries]’. ^d	New Zealand called ‘for a common [transparency] framework with built-in flexibility to accommodate the full spectrum of economic development’. ^e	The EU called for a common transparency system, ‘including common metrics, methodologies, reporting obligations, review and key principles for the land-use sector’. ^f
The LDCs, the African Group, and the Like-Minded Developing Countries ^g ‘emphasized [the need for] differentiation, with many calling for maintaining the existing “two-track” approach’ to transparency. ^h	Marshall Islands ‘called for a transparency framework applicable to all, with a tiered system that recognizes national circumstances’. ⁱ	Australia, Japan and the US ‘called for a single transparency system applicable to all’. ^j

Notes^a IISD, n. 36 above, p. 9.^b IISD, n. 41 above, p. 11.^c IISD, n. 52 above, p. 12.^d IISD, n. 52 above, p. 12.^e IISD, n. 41 above, p. 11.^f IISD, ‘Summary of the Bonn Climate Change Conference: 4–15 June 2014’ (2014) 12(598) *Earth Negotiations Bulletin*, p. 26, available at: <https://enb.iisd.org/events/bonn-climate-change-conference-june-2014/summary-report-4-15-june-2014>.^g The Like-Minded Developing Countries are a negotiating group in the UNFCCC. Notable members include China, India, and Saudi Arabia.^h IISD, n. 46 above, p. 38.ⁱ IISD, n. 41 above, p. 10.^j IISD, n. 46 above, p. 38.

common system. Yet, how flexibility is to be interpreted (and whether and how it may result in a de facto continued differentiation in reporting) was left to be resolved after Paris.⁵⁹

As this close study of the political contestations and compromises around the evolving nature of targets and associated transparency arrangements reveals, developing countries have consistently advocated differentiated targets (multilaterally agreed, mandatory for developed; and nationally determined, voluntary for developing). The Paris outcome, however, reflects the US preferred option of having voluntary, nationally determined targets for all.

reports was extended under the Paris Agreement (n. 1 above, Art. 13(3); Decision 18/CMA.1, n. 5 above, para. 4).

⁵⁹ For a detailed discussion see S. Biniiaz, ‘Article 13 of the Paris Agreement: Reflecting “Flexibility” in the Enhanced Transparency Framework’, Institute for Sustainable Development and International Relations (IDDRI), Issue Brief No. 05/18, Apr. 2018, available at: <https://www.jstor.org/stable/resrep52302>. See also Campbell-Durufflé, n. 26 above.

Similarly, developing countries wanted a differentiated transparency framework, with more rigorous reporting and review for developed countries, while avoiding placing an undue burden on some developing countries.⁶⁰ The outcome instead is a common, mandatory transparency framework, though with some provisions for flexibility. This shows that the move towards a common transparency framework was not simply a matter of common sense or inevitable. It also begs the question of how the detailed provisions within a common transparency framework address the balance between developing countries needing to ‘catch up’ to the level where developed countries were before, versus rules for developed countries regressing to a common middle, versus specific maintained instances of differentiation.

We turn next to examining in more detail the nature of the ETF’s provisions, as agreed in the Paris Agreement, and consider the ways in which they are enhanced, and for whom.

3. The Enhanced Transparency Framework of the Paris Agreement: Enhanced How and For Whom?

Given the intense pre-Paris negotiations, what does the ETF in fact call for? How does it, in its detailed provisions, navigate the move from differentiated to common transparency rules, and where and for whom exactly are the transparency provisions enhanced?

The Paris Agreement’s ETF applicable to all parties comprises the provisions in its Article 13, the subsequent ‘modalities, procedures and guidelines’ on transparency adopted at COP-24 in Katowice (Poland) in 2018, and additional guidance on transparency adopted at COP-26 in Glasgow (United Kingdom) in 2021. The main aim of the ETF, as articulated in Article 13(1), is to ‘build mutual trust and confidence and to promote effective implementation’ of the Paris Agreement.

An overview of the mitigation-related obligations is provided in [Table 2](#). The ETF includes a common biennial reporting requirement followed by a two-stage review process.

In the following, we examine the text of the ETF in more detail. We study provisions relating to both reporting and to the two-stage review process with a view to unpacking the compromises they reflect, including changes in requirements for developed versus developing countries as compared with earlier transparency arrangements.

In doing so, we draw on earlier work by Mayer, which presents a comprehensive legal account of specific instances of progression and regression for developed countries under the ETF.⁶¹ We add to this by showing not only what these instances of regression

⁶⁰ It should be noted, in terms of negotiating positions, that for as long as differentiation relating to transparency remained on the table, there was substantial unity in the negotiation positions of developing countries. However, once it became clear that there was to be a common transparency framework applicable to all (with exemptions for SIDS and LDCs), divergences in views across groups of developing countries started to become more evident. SIDS, e.g., became proponents of stringent transparency rules (once it became clear that these would not be mandatory for them) even as the Like-Minded Developing Countries continued to strongly oppose these.

⁶¹ Mayer, n. 27 above.

Table 2. The Enhanced Transparency Framework: Key (Mitigation-Related) Provisions

<p>Reporting:</p> <p>Biennial transparency report</p>	<p>Submission of a biennial transparency report, including information on:</p> <ul style="list-style-type: none"> • Inventory of GHG emissions and removals; • Progress made in implementing and achieving the nationally determined contribution (NDC).^a <p>Mandatory for all, except for SIDS and LDCs,^b with some additional flexibilities for developing countries.</p>
<p>Two-stage review:</p> <p>Technical expert review</p>	<p>The report undergoes a process of technical expert review, which includes:</p> <ul style="list-style-type: none"> • Review of consistency of submitted information with reporting requirements; • Consideration of the implementation and achievement of the NDC.^c <p>The technical expert review culminates in a technical expert review report.</p>
<p>Facilitative, multilateral consideration of progress</p>	<p>A question-and-answer session, where the country under review presents its report and answers questions from other countries. This stage consists of a written question-and-answer phase and a face-to-face meeting during UNFCCC sessions.</p> <p>The session is to include:</p> <ul style="list-style-type: none"> • Consideration of progress with respect to implementation and achievement of the NDC.^d <p>The UNFCCC Secretariat publishes a record of the facilitative, multilateral consideration of progress, including a procedural summary.^e</p>

Notes

^a Decision 18/CMA.1, n. 5 above, Annex, para. 10.

^b *Ibid.*, para. 4.

^c *Ibid.*, Annex, para. 146.

^d *Ibid.*, para. 189.

^e *Ibid.*, para. 199.

or progression are, but also how they are linked to the political contestations over the role of transparency explored in the preceding section.

Our aim is not to be exhaustive, but to illustrate and contrast the level of enhancement of transparency provisions for developing and developed countries, respectively, against the backdrop of developed countries already being subject to more stringent reporting and review rules under pre-Paris arrangements.

3.1. Reporting

First and foremost, the ETF requires all countries (with the exception of LDCs and SIDS)⁶² to submit a biennial transparency report.⁶³ Under the pre-Paris Cancun Agreements’ transparency arrangements, reporting information to track mitigation

⁶² Decision 18/CMA.1, n. 5 above, para. 4.

⁶³ *Ibid.*, para. 3.

action was voluntary (*should*) for developing countries.⁶⁴ The ETF introduces a strong *shall* requirement to report a GHG inventory in line with multilaterally agreed methodologies,⁶⁵ and information to track progress in implementing and achieving its nationally determined contribution (NDC).⁶⁶ Importantly, a new development here is that all countries need to use a common tabular format for reporting emissions and removals.⁶⁷

These provisions represent a substantial enhancement in reporting for developing countries compared with the transparency arrangements of the Cancun Agreements, even when they have some flexibility to report less detailed information in specific instances, such as reporting on three instead of seven GHGs.⁶⁸

For developed countries, which were already subject to stringent reporting rules, there are few changes relating to reporting on mitigation. As shown by Mayer, biennial transparency reports go beyond reporting rules under the Convention in asking developed countries to explain discontinuation of mitigation actions.⁶⁹ However, the ETF is a regression in that it degrades the reporting on long-term trends in GHG emissions reduction from a mandatory (under the Convention) to a voluntary requirement.⁷⁰ Some of these specific changes notwithstanding, for developed countries reporting under the ETF is by and large a continuation of the status quo.⁷¹

3.2. Technical Review

As the second stage of the transparency arrangements, the biennial transparency reports are then subject to a technical expert review carried out by UNFCCC-appointed technical experts. Crucial aspects here relate to the format of the review and to its scope and mandate, all of which were subject to intense negotiations in the lead-up to the Paris Agreement.

With regard to format, four possibilities are recognized in the ETF provisions: (i) in-country review, (ii) centralized review, (iii) desk review, and (iv) a simplified review.⁷² In-country reviews are the most stringent, followed by centralized and desk reviews, with the simplified review being the least comprehensive. Developing countries can choose to undergo a centralized review instead of an in-country review.⁷³ There are also rules to limit the use of (less stringent) desk reviews.⁷⁴

⁶⁴ Decision 1/CP.16, n. 51 above, para. 60(c).

⁶⁵ Decision 18/CMA.1, n. 5 above, Annex, para. 10(a).

⁶⁶ *Ibid.*, para. 10(b).

⁶⁷ *Ibid.*, paras 38 and 47.

⁶⁸ *Ibid.*, para. 48.

⁶⁹ Mayer, n. 27 above, pp. 59–60.

⁷⁰ *Ibid.*, p. 57; UNFCCC, 'Guidelines for the Preparation of National Communications by Parties Included in Annex I to the Convention, Part II: UNFCCC Reporting Guidelines on National Communications', 16 Feb. 2000, UN Doc. FCCC/CP/1999/7, para. 25, available at: <https://unfccc.int/documents/2159>.

⁷¹ It must be noted, however, that reporting rules for developed countries on climate finance are enhanced under the Paris Agreement, albeit with important caveats in the details. For an assessment of climate finance reporting rules under the Paris Agreement see Van Deursen & Gupta, n. 28 above.

⁷² Decision 18/CMA.1, n. 5 above, Annex, paras 151–5.

⁷³ *Ibid.*, para. 159.

⁷⁴ *Ibid.*, para. 160.

Regarding scope and mandate, for developing countries, review of submitted information around mitigation has become more stringent under the Paris Agreement. Under the previous Cancun Agreements' provisions, reports submitted by developing countries were subject to technical analysis, the mandate of which did not allow consideration of achievement of targets; the aim instead was merely 'to increase the transparency of mitigation actions and their effects'.⁷⁵ Under the Paris Agreement's ETF the review aims to check whether a country has reported all information according to the reporting rules.⁷⁶ Yet, it also has a mandate to consider implementation and achievement of the NDC of the country under review, an enhancement for this group of countries.⁷⁷

For developed countries, however, the mandate to consider achievement of the NDC is not much of an enhancement. Under the Convention, reports submitted by developed countries already had to undergo an 'in-depth' review that was to provide a 'thorough and comprehensive technical assessment of the implementation of the Convention commitments by individual Annex I parties'.⁷⁸ Under the Kyoto Protocol, expert review teams were mandated to assess the 'implementation of the commitments' of countries⁷⁹ and could bring questions about implementation to the compliance committee.⁸⁰ Also, the technical review of the 'true-up reports' included an assessment by reviewers about compliance with country commitments under the Kyoto Protocol.⁸¹

Furthermore, it is yet unclear what the mandate of the technical expert review under the ETF to consider the achievement of NDCs will entail in practice, particularly as the technical expert review is explicitly mandated not to make political judgements and not to review the adequacy of NDCs and domestic action.⁸² Moreover, the review is to be implemented in a 'non-intrusive, non-punitive manner, respectful of national sovereignty',⁸³ a continuation of the status quo for developing countries under the Cancun Agreements,⁸⁴ but a regression for developed countries to which such a qualifier did not apply under the Cancun Agreements.

In sum, the extent to which the technical review can make a judgement on substantive performance, already very minimal in the Cancun Agreements' review processes,⁸⁵ has receded rather than being enhanced for developed countries under the ETF.⁸⁶

⁷⁵ Decision 2/CP.17, n. 49 above, Annex IV, Section II.

⁷⁶ Decision 18/CMA.1, n. 5 above, Annex, para. 146(a).

⁷⁷ *Ibid.*, para. 146(b).

⁷⁸ Decision 2/CP.1, 'Review of First Communications from the Parties Included in Annex I to the Convention', 6 June 1995, UN Doc. FCCC/CP/1995/7/Add.1, Annex I.

⁷⁹ N. 30 above, Art. 8(3).

⁸⁰ Decision 22/CMP.1, 'Guidelines for Review under Article 8 of the Kyoto Protocol', paras 7–8, and Decision 27/CMP.1, 'Procedures and Mechanisms relating to Compliance under the Kyoto Protocol', both 30 Mar. 2006, UN Doc. FCCC/KP/CMP/2005/8/Add.3.

⁸¹ It should be noted, however, that the US never ratified the Kyoto Protocol.

⁸² Decision 18/CMA.1, n. 5 above, Annex, para. 149(a)–(c).

⁸³ *Ibid.*, para. 148.

⁸⁴ Decision 1/CP.16, n. 51 above, para. 63.

⁸⁵ Gupta & Van Asselt, n. 7 above.

⁸⁶ For a detailed analysis see Mayer, n. 27 above, pp. 60–2.

3.3. *Multilateral Consideration*

Following the technical expert review of the submitted biennial transparency report, all parties 'shall' undergo a second stage of international peer-to-peer review, referred to as the 'facilitative, multilateral consideration of progress'.⁸⁷ This is a process whereby any country can ask the country undergoing the review questions about the mandatory components of its transparency report, firstly by submitting these in writing and then in a face-to-face session during UNFCCC meetings.⁸⁸

This multilateral consideration process is again enhanced for developing countries. Under the earlier Cancun Agreements, submitting biennial update reports itself was voluntary ('should') and the participation in the peer-to-peer review process was not adopted as a 'shall' requirement.⁸⁹ Moreover, the mandate for the Cancun Agreement's peer-to-peer review arrangements for developing countries, referred to as a 'facilitative sharing of views', was simply 'to increase transparency of mitigation actions and their effects'.⁹⁰ In the ETF of the Paris Agreement, the mandate for the facilitative, multilateral consideration of progress is somewhat more stringent, and includes the consideration of progress with respect to a country's implementation and achievement of its NDC.⁹¹

Another example is that under the facilitative sharing of views, countries could submit written questions to the country under review, but a written response was not required.⁹² Under the facilitative, multilateral consideration of progress in the ETF, both written questions and answers are part of the process.⁹³

While these provisions constitute enhanced requirements for developing countries, this is less so for developed countries. Under the Cancun Agreement's transparency arrangements, developed countries were already subject to a peer-to-peer process known as a 'multilateral assessment', the mandate of which was to assess 'progress towards the achievement of its quantified economy-wide emission reduction target'⁹⁴ and were already expected to provide written responses to written questions.⁹⁵

Finally, it is telling that in the move from the multilateral assessment (in the Cancun Agreements' transparency arrangements) to the facilitative, multilateral consideration of progress under the Paris Agreement's ETF, this process is also now caveated by the statement that its implementation is to be in a 'facilitative, non-intrusive, non-punitive manner, respectful of national sovereignty, and avoid placing undue burden on Parties' (as is the technical expert review).⁹⁶ This is a continuation for developing countries, but a step back in stringency for developed countries for which earlier

⁸⁷ Paris Agreement, n. 1 above, Art. 13(11).

⁸⁸ Decision 18/CMA.1, n. 5 above, Annex, paras 191–6.

⁸⁹ Decision 1/CP.16, n. 51 above, paras 63–4.

⁹⁰ *Ibid.*, para. 63.

⁹¹ Decision 18/CMA.1, n. 5 above, Annex, para. 189.

⁹² Decision 2/CP.17, n. 49 above, Annex IV, para. 6.

⁹³ Decision 18/CMA.1, n. 5 above, Annex, para. 191.

⁹⁴ Decision 2/CP.17, n. 49 above, Annex II, para. 5(c).

⁹⁵ *Ibid.*, Annex II, para. 10(b) ('should endeavour to respond to those [written] questions').

⁹⁶ Paris Agreement, n. 1 above, Art. 13(3).

principles of ‘facilitative, non-confrontational’ but also ‘thorough and comprehensive’⁹⁷ and ‘rigorous, robust and transparent’⁹⁸ set the tone for the Cancun Agreements’ review process.⁹⁹

Table 3 summarizes these instances of enhancement and regression across the ETF’s reporting and two-stage review process for both developed and developing countries.

This section has problematized one key element of the dominant claim that ‘enhanced’ transparency is particularly important in the context of the Paris Agreement’s voluntary, nationally determined targets: it has shown that transparency is not, in fact, enhanced for all countries.¹⁰⁰ It is strongly enhanced for developing countries. For developed countries, however, the enhancement is far less extensive (as is to be expected given their longer history of reporting and review), with some notable instances of regression. This reality conflicts with widespread claims about mandatory enhanced transparency applicable to all parties ‘compensating’ for voluntary, nationally determined targets.

The ETF essentially stipulates that developing countries need to ‘catch up’ to the mitigation-related transparency rules applicable earlier to developed countries. This raises several questions. Firstly, what are the implications of the potentially burdensome nature of such enhanced reporting for developing countries, especially considering the diversity of capacities, responsibilities, and climate action priorities among this heterogeneous group of countries? Secondly, how might such enhanced transparency relate to raising ambition (of all countries) under the Paris Agreement, if at all? Finally, do the enhancements in transparency generate the much-desired comparability of efforts often portrayed as a core goal of enhanced reporting and review, particularly considering the need for, and long-standing contestations over, fair burden sharing in global climate politics?

In the next section we briefly explore some of these questions in the light of our preceding analysis. We do so by examining the operationalization of the mitigation-related components of the ETF since the conclusion of the Paris Agreement. Specifically, we consider how the growing specificity around transparency provisions intersects with and potentially circumscribes the nationally determined nature of targets and target setting for different groups of countries, and if it promotes comparability of efforts and ambition.

4. Enhanced Transparency For All: What Link to Nationally Determined Target Setting and Comparability of Targets?

This section analyzes the increasingly specific and detailed operationalization of the mitigation-focused transparency obligations under the Paris Agreement’s ETF since 2015, relating specifically to mandatory reporting by all on NDCs.

⁹⁷ Decision 2/CP.1, n. 78 above, Annex.

⁹⁸ Decision 1/CP.16, n. 51 above, para. 44.

⁹⁹ It is important to note, however, that the Cancun Agreements’ reporting and review rules were adopted as a COP decision, and thus are inherently of weaker legal status than the later Paris Agreement, although still an obligation with which countries (should) comply.

¹⁰⁰ For a detailed analysis see Mayer, n. 27 above, pp. 58–63, on whose work we draw in this section.

Table 3. Enhancement and Regression in Mitigation-Related Transparency Provisions Pre- and Post-Paris

		Mitigation-Related Transparency about Targets		
		Developed Countries	Developing Countries	
Reporting		<i>Regression</i>	<i>Enhancement</i>	
	Kyoto Protocol	Information on compliance with legally binding targets	No obligations	↓
	Cancun Agreements	Information on the achievement of voluntary targets	Information on the progress of implementation of the nationally appropriate mitigation actions	
Paris Agreement	Information to track progress made in implementing and achievement of voluntary targets	Information to track progress made in implementing and achievement of voluntary targets		
Technical review		<i>Regression</i>	<i>Enhancement</i>	
	Kyoto Protocol	Assessment of implementation of legally binding targets with the option to raise 'questions of implementation'	No obligations	↓
	Cancun Agreements	Examination of achievement of voluntary targets	Consideration of information relating to progress made in implementing nationally appropriate mitigation actions	
Paris Agreement	Consideration of achievement of NDCs	Consideration of achievement of NDCs		
Political peer review (from Cancun onwards)		<i>Regression</i>	<i>Enhancement</i>	
	Cancun Agreements	Assessment of achievement of voluntary targets	Exchange of views	↓
Paris Agreement	Consideration of progress of NDCs	Consideration of progress of NDCs		

It is crucial to note that the Paris Agreement leaves key parameters underpinning a headline target up to national determination. Under the Kyoto Protocol, developed countries were subject to targets that were stipulated in the agreement and almost fully standardized in terms of parameters, such as sectors and gases covered, and, of equal importance, base years against which emissions reductions were to be pursued. Such standardization is vastly diminished under the Paris Agreement. Given the nationally determined nature of targets under the Paris Agreement, countries did not multilaterally agree on crucial parameters of targets, such as common base years, time frames (i.e., end years), and scope (i.e., sectors and gases covered).

As such, the Paris Agreement's targets are also a major regression for developed countries not only in terms of their legally binding nature but also in their prescriptiveness, compared with those to which developed countries were subject under the Kyoto Protocol, as documented in [Table 4](#).

The trend with transparency provisions, however, is different. Here, provisions calling for reporting on NDCs have, over time, become ever more detailed. So, even as crucial parameters of targets – such as common base years, time frames, scope (sectors and gases), as well as standards for fairness and ambition – remain nationally determined, countries are called upon to be ever more transparent about (that is, report on) their choices regarding key parameters of these nationally determined targets.

Since the conclusion of the Paris Agreement in 2015, more detailed guidelines have thus been developed to ensure that countries report on these nationally determined choices.¹⁰¹ The Paris Agreement in its Article 4.8, for example, states that ‘all Parties shall provide the information necessary for clarity, transparency and understanding’ of NDCs.¹⁰² An accompanying decision of the Paris Agreement specifies that this information:

may include, as appropriate, inter alia, quantifiable information on the reference point (including, as appropriate, a base year), time frames and/or periods for implementation, scope and coverage, ... , and how the Party considers that its nationally determined contribution is fair and ambitious.¹⁰³

Importantly, this information is now to be integrated into the key output of the ETF, the biennial transparency reports, under the section ‘Information necessary to track progress made in implementing and achieving nationally determined contributions under Article 4 of the Paris Agreement’. An accompanying COP decision further stipulates, in seven pages of detailed provisions, precisely how countries are to report on this, which has since been scoped in even further detail in 15 pages of elaborate reporting tables.¹⁰⁴

¹⁰¹ Decision 4/CMA.1, ‘Further Guidance in relation to the Mitigation Section of Decision 1/CP.21’, 19 Mar. 2019, UN Doc. FCCC/PA/CMA/2018/3/Add.1, Annex I.

¹⁰² Paris Agreement, n. 1 above, Art. 4(8).

¹⁰³ Decision 1/CP.21, ‘Adoption of the Paris Agreement’, 29 Jan. 2016, UN Doc. FCCC/CP/2015/10/Add.1, para. 27.

¹⁰⁴ Decision 5/CMA.3, ‘Guidance for Operationalizing the Modalities, Procedures and Guidelines for the Enhanced Transparency Framework referred to in Article 13 of the Paris Agreement’, 8 Mar. 2022, UN Doc. FCCC/PA/CMA/2021/10/Add.2, Annex 2.

Table 4. Unpacking National Determination: Regression in the Prescriptiveness of Targets for Developed Countries

	Kyoto Protocol (1997)	Copenhagen Accord (2009)/ Cancun Agreements (2010)	Paris Agreement (2015)
Common base year?	Yes	No	No
Common end year? (time frame)	Yes	Yes	Encouraged ^a
Common gases?	Yes	No	No
Common sectors?	Yes	No	No
Absolute, emissions reduction targets?	Yes	Yes	Encouraged ^b

Notes

^a Decision 6/CMA.3, ‘Common Time Frames for Nationally Determined Contributions referred to in Article 4, Paragraph 10, of the Paris Agreement’, 8 Mar. 2022, UN Doc. FCCC/PA/CMA/2021/10/Add.3.

^b Paris Agreement, n. 1 above, Art. 4(4).

Yet, what are the implications of this push to report with ever greater specificity about nationally determined choices regarding key parameters of targets? How might these implications vary across developed and developing countries?

One key implication that we posit here is that these increasingly detailed reporting requirements may de facto privilege or normalize the choice of certain types of (quantified) target for all countries.

This effect can materialize in multiple ways. Countries may formulate, and have in practice formulated different kinds of mitigation target in their NDCs. For example, developed countries have adopted quantified, economy-wide absolute emissions reduction targets against a historic base year, in line with a ‘should’ requirement in the Paris Agreement to do so.¹⁰⁵ Targets of this type generally cast developed countries in a more favourable light than developing countries. This is because, for many developing countries, taking emissions in a historic base year as a reference point would give a very low bar from which to start reducing, with the situation being the opposite for many developed countries. Not surprisingly, many developing countries have opted to include different types of target in their NDCs, such as targets to reduce GHG intensity per unit of gross domestic product (GDP), or to reduce against a business-as-usual scenario, or to set non-GHG targets related to renewable energy deployment, or a set of non-quantified mitigation policies or actions to be undertaken in the future.

In this context, although there is no mandatory (‘shall’) requirement to submit quantified NDCs under the Paris Agreement, the ever more detailed reporting provisions require (‘shall’) countries to report on ‘reference point(s), level(s), baseline(s), base year(s) or starting point(s)’ of NDC progress indicators.¹⁰⁶ This might privilege the specification of targets that are quantifiable in the first instance, and also privilege a

¹⁰⁵ Paris Agreement, n. 1 above, Art. 4(4).

¹⁰⁶ Decision 18/CMA.1, n. 5 above, Annex, paras 65–7.

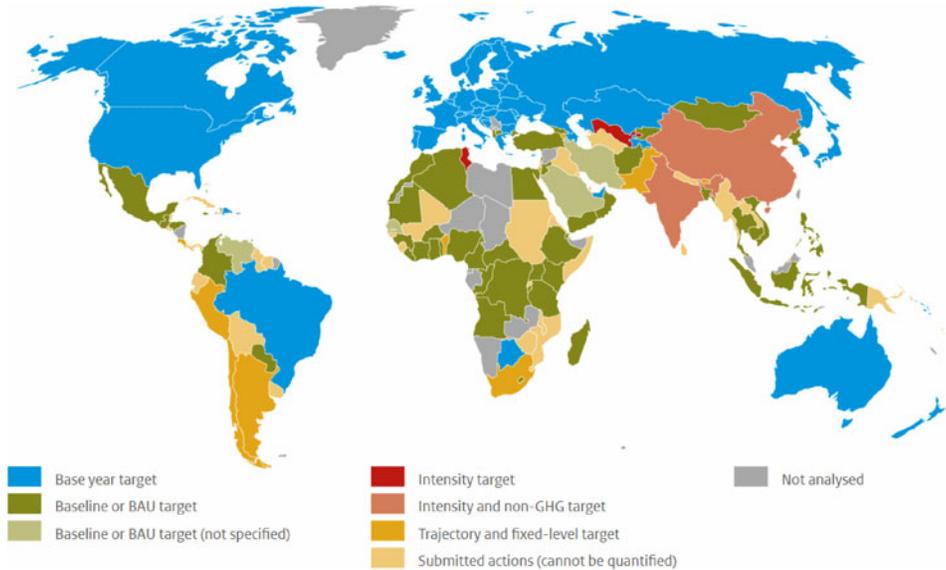


Figure 3. Map of Countries by the Type of Target in their Nationally Determined Contribution

Source PBL Netherlands Environmental Assessment Agency, 'PBL Climate Pledge NDC Tool', 2024, accessed 17 July 2024, available at: <https://themasites.pbl.nl/o/climate-ndc-policies-tool/#ndc>. Figure under CC-BY 3.0 licence. The figure is based on an analysis of NDCs in M.G.J. den Elzen et al., 'Updated Nationally Determined Contributions Collectively Raise Ambition Levels but Need Strengthening Further to Keep Paris Goals Within Reach (2022) 27(6) *Mitigation and Adaptation Strategies for Global Change*, article 33.

particular type of quantified target – one that relies on historic base year as the 'gold standard' in stringent target setting.

That this kind of quantified target is often presented as the one to which all should aspire can be seen, for example, from various NDC tools and dashboards. The Climate Pledge NDC Tool of the Environmental Assessment Agency (PBL) of the Netherlands, for example, classifies countries based on the type of target (see Figure 3). This diagram reveals not only the diversity of targets but also a clear developed–developing divide in the kinds of target being adopted by countries.

The prominent NDC Partnership established under the UNFCCC is now advising countries to include such quantified base year targets in the third round of NDCs, for the benefit of collective climate action and 'to help with aggregation of targets and overall transparency'.¹⁰⁷

This privileging of a certain kind of quantified target, including requiring detailed reporting on quantified parameters, is of concern to many developing countries. As India noted, in a submission to the transparency negotiations:

The transparency framework must recognize and reflect the nationally determined nature of NDCs, such as the transparency framework should not result in the creation of a top-down regime for the establishment of subsequent NDCs or of creating de facto limitations on the

¹⁰⁷ NDC 3.0 Navigator, 'Setting Targets, Including Economy-Wide NDC Targets', available at: <https://ndcnavigator.org/routes/temperature-goal/setting-targets>.

extent to which Parties, particularly developing countries, may exercise national determination in shaping and communicating their NDCs.¹⁰⁸

To date, very few developing countries have adopted quantified emissions reduction targets against a historic base year. Beyond developed countries, it is SIDS and eastern and central European states that have led the trend towards setting base year targets.

Our argument here is not that the Paris Agreement's reporting rules are single-handedly responsible for pushing developing countries to formulate certain types of target. It is rather to note that the increasingly detailed reporting provisions on NDCs can push towards a *de facto* normalization of a certain type of quantified emissions reduction target – those with a historic base year – as the gold standard. Developing countries can certainly also resist such pressures, through the transparency arrangements or otherwise, to set certain types of target. However, doing so comes at a cost. For example, some developing countries have set targets that communicate emissions reductions compared with a business-as-usual baseline scenario. In order to 'track progress' towards meeting this target, as required by the transparency provisions, one may need to report on projected emissions in the baseline year, even when mandatory reporting on projections is actually one of the flexibilities (to include or not, in the light of their capacities) that developing countries negotiated for themselves under the Paris Agreement's ETF.¹⁰⁹

A potential counter-argument might be that if (large) developing countries are nudged by the Paris Agreement reporting rules to take on quantitative targets, or even base year targets, this would strengthen collective climate ambition. Yet, these putative benefits are questionable. Firstly, developing countries adopting targets of the same format as developed countries will do little to clarify collective alignment with the Paris Agreement's overall temperature goal. Furthermore, assessing alignment of individual targets with Paris Agreement goals requires multilateral agreement over burden sharing, which is currently lacking. In the absence of such multilateral agreement, promoting homogeneous targets could shift the burden of mitigation to developing countries, which would need to reduce emissions from a lower starting reference point. This could be seen as especially unfair in a global climate policy context where international climate finance, part of the Paris deal, has failed to sufficiently scale up. Secondly, even if all countries adopted base year targets, comparability would remain elusive in the absence of multilaterally agreed rules on the parameters of the targets. With all countries, including developed countries, adopting different base years, sectoral and gas coverage, as well as different end years, it becomes hard to compare efforts, even if all these parameters were to be fully disclosed.

¹⁰⁸ 'India's Submission on APA Agenda Item 5: Modalities, Procedures and Guidelines for the Transparency Framework for Action and Support referred to in Article 13 of the Paris Agreement', submitted 30 Sept. 2016, p. 3, available at: https://www.unfccc.int/sites/SubmissionsStaging/Documents/176_281_131197144601542950-India%20-%20Transparency%20of%20action%20and%20Support.docx.

¹⁰⁹ H. Winkler, A. Marquard & S. Motshwanedi, 'Tracking Progress: Policy Brief', Energy Research Centre, University of Cape Town (South Africa), Apr. 2019, p. 6, available at: https://www.researchgate.net/publication/336769493_Tracking_progress_Policy_brief.

Table 5. Developed Countries' Changing Base Years

	Kyoto Protocol	Cancun pledges (2011) ^a	Cancun pledges (2014) ^b	Intended NDC	First NDC	Updated first NDC
Australia	1990	2000		2005		
Canada	1990	2005				
EU	1990					
Japan	1990		2005	2013		
Kazachstan	1990	1992	1990			
New Zealand	1990		2005			
United States	1990	2005				

Notes

^a UNFCCC Secretariat, 'Compilation of Economy-Wide Emission Reduction Targets to be Implemented by Parties Included in Annex I to the Convention', 7 June 2011, UN Doc. FCCC/SB/2011/INF.1/Rev.1.

^b UNFCCC Secretariat, 'Compilation of Economy-Wide Emission Reduction Targets to be Implemented by Parties Included in Annex I to the Convention', 9 May 2014, UN Doc. FCCC/SBSTA/2014/INF.6.

The final political implication we posit, then, is that despite expanding reporting obligations, comparability of effort through transparency remains elusive as long as countries can self-select key parameters – and as long as these can vary according to individual country circumstances. It is also worth noting that developed countries, in practice, have availed themselves of such leeway to self-select and change base years, with implications for the ambition level of the target, as documented in [Table 5](#).

It became clear well before the adoption of the Paris Agreement that such leeway in self-selecting base years had important implications not only for ambition but also for the comparability of targets. For example, a 2014 UNFCCC Secretariat technical paper concluded that developed countries adopting different base years has 'major implications for the consideration of comparability of mitigation efforts'.¹¹⁰ In this context, South Africa argued, pre-Paris, that the solution was that '1990 should remain the base year'.¹¹¹ Similarly, the Alliance of Small Island States (AOSIS) argued that 'it is essential that targets and commitments be understood using common base years, common methodologies and common accounting rules'.¹¹² Such proposals were not included in the Paris Agreement.

¹¹⁰ UNFCCC Secretariat, 'Quantified Economy-Wide Emission Reduction Targets by Developed Country Parties to the Convention: Assumptions, Conditions, Commonalities and Differences in Approaches and Comparison of the Level of Emission Reduction Efforts. Technical Paper', 18 Nov. 2014, UN Doc. FCCC/TP/2014/8, para. 141.

¹¹¹ UNFCCC Secretariat, 'Additional Information by Developed Country Parties for the Clarification of Their Targets and Associated Assumptions and Conditions as Outlined in Decision 2/CP.17, Paragraph 5, and Views by All Parties on the Work Programme referred to in Decision 1/CP.18, Paragraph 8, Submissions from Parties', 16 Apr. 2013, UN Doc. FCCC/SBSTA/2013/MISC.3, p. 16.

¹¹² UNFCCC Secretariat, 'Additional Information by Developed Country Parties for the Clarification of Their Targets and Associated Assumptions and Conditions as Outlined in Decision 2/CP.17, Paragraph 5, and Views by All Parties on the Work Programme referred to in Decision 1/CP.18, Paragraph 8, Submissions from Parties. Addendum', 27 May 2013, UN Doc. FCCC/SBSTA/2013/MISC.3/Add.1, p. 8.

The discussion above suggests that the open-ended nature of the content of nationally determined targets under the Paris Agreement, in combination with precise rules for how countries are to report on their nationally determined choices, might de facto circumscribe the nationally determined nature of target setting for some countries, even as it is unlikely to generate comparability of effort, a core expectation voiced in relation to the role of transparency as the backbone of the Paris Agreement.

5. Conclusion

This article has scrutinized the widely asserted claim that enhanced transparency is the backbone of the Paris Agreement, in the sense that transparency can fill the gaps in ambition and accountability left by voluntary, nationally determined targets. We did so by unpacking the contestations and compromises around the co-evolving nature of targets and transparency arrangements relating to mitigation within the UNFCCC, as applicable to different groups of countries over time.

In the negotiations leading up to Paris, developing countries wanted legally binding, multilaterally agreed targets for developed countries and voluntary, self-determined targets for themselves. Developed countries pushed for voluntary, self-determined targets for all in combination with a common transparency framework that would require most developing countries also to report at a similar level of stringency to that of developed countries. Many developing countries pushed back on this call for common enhanced transparency and argued that such lack of differentiation would interfere with the principles of equity and self-determination of targets and associated transparency. In the end, the narrative of a ‘hybrid’ approach emerged, according to which enhanced, mandatory transparency should gradually raise the ambition of voluntary, self-determined targets.

However, to what extent is this a ‘hybrid’ approach and how is it institutionalized in the Paris Agreement? For developing countries, transparency rules are substantially enhanced under the Paris Agreement, even as targets have become more prescriptive, compared with earlier arrangements. Meanwhile, for developed countries, prescriptiveness of targets has declined, while the status quo prevails largely on transparency, with even some instances of regression. The new transparency requirements for developing countries essentially mean catching up with existing ones already in place for developed countries.

We do not argue that enhancing transparency rules for developing countries is entirely, or uniformly, detrimental for developing countries or global climate policy. Implementing the enhanced transparency requirements will be more challenging for some developing countries than for others. There is international support available for developing countries to implement transparency arrangements, albeit with important caveats.¹¹³

Yet, if enhanced transparency under the Paris Agreement is understood to be a backbone ‘compensating’ for voluntary targets and pushing towards enhanced climate

¹¹³ Konrad, van Deursen & Gupta, n. 25 above.

action, then our analysis suggests that it may primarily have this effect on developing countries. This finding lies at odds with the mainstream narrative that transparency will enhance climate action for all.

Our argument is further supported by an analysis of the increasingly detailed operationalization of the mitigation-related transparency obligations of the Paris Agreement. We find that these measures risk pressuring developing countries to formulate their ostensibly nationally determined targets in line with those used by developed countries – with quantified, absolute emissions reductions against a historic base year – even though such targets may work to the disadvantage of developing countries. At the same time, we argue that transparency is unlikely to facilitate comparability of targets in a politically meaningful way as long as the parameters and accounting methods of targets and their progress indicators are self-selected by countries.

In conclusion, our findings suggest that the relevance of transparency in this contested global context is linked inextricably to the nature of targets, meaning that the targets are ultimately of primary importance. Rather than transparency filling gaps in ambition and accountability resulting from voluntary, nationally determined targets, our analysis points to the opposite conclusion: that transparency is likely to be most meaningful and transformative when the targets themselves are prescriptive and mandatory. More prescriptive targets could include aspects such as base years, sectors, and gases being multilaterally prescribed, particularly for developed countries in line with the principle of common but differentiated responsibilities. With such targets, transparency would have the potential to enhance accountability and comparability. Yet, such specificity was taken off the table under the Paris Agreement.

This conclusion also has bearing on one of our claims: that transparency obligations have largely been enhanced for developing countries. Critics might argue that for developed countries mitigation transparency could not have been further enhanced under the Paris Agreement beyond existing pre-Paris requirements, as these were already very stringent. However, enhancement could also be understood in wholly different ways. What if transparency were enhanced to strengthen reporting, for instance, on fossil fuel subsidies, production, and sales? These options currently fall outside the scope of the enhanced transparency arrangements and receive little attention in the Paris Agreement more generally. There is certainly room to raise the bar on more stringent reporting, also for developed countries, on these fronts. One might deem such options as politically impracticable, but this is precisely the point: if the international climate regime had a more central focus on fossil fuel subsidies and production in its targets, for example, then further enhancements in reporting and review on these aspects for developed countries could be envisioned as well.

As another illustration of this point, a key opportunity for transparency arrangements to truly make a difference hinged upon whether the two-stage review process under the Paris Agreement would include review of the adequacy (or even fairness) of nationally determined targets, particularly for developed countries. The political stakes were high, given that the Paris Agreement privileges self-determination in target setting and does not impose a strict obligation of result for individual countries. Countries, both developed and developing, feared that a rigorous international review

process under the Paris Agreement could compromise this. This is why the final design of the review process explicitly circumscribes political assessment and judgement of adequacy and fairness of mitigation targets for developing, but importantly, also for developed countries.

These illustrative examples reveal how transparency is constrained by the contested politics of responsibility and the taking of fair and ambitious actions in the era of voluntary NDCs under the Paris Agreement. Our analysis suggests that these broader contested politics of responsibility and burden sharing in global climate governance shape the scope and practices of transparency. In effect, transparency is a site of politics, rather than a neutral means by which to transcend political conflicts or facilitate more ambitious climate action across the board. Seen through this lens, our findings call into question the widely asserted claim that enhanced transparency is a generic backbone, which may fill the gaps in enhanced action left by voluntary targets, with benefit to all.

All of this raises a final issue. Why is there such pressure and importance ascribed to enhancing developing country transparency to ‘catch up’ with what developed countries were doing previously (especially since developing countries themselves were not in favour of this)? Have the pre-Paris transparency arrangements truly delivered transformative results for developed countries? Is it worth imposing potentially burdensome enhanced transparency obligations on developing countries, without clear empirical evidence of the global and domestic benefits of doing so? These questions require further analysis. We conclude by noting that agreed provisions around transparency can be, and are, continually contested, re-interpreted, and renegotiated, with the potential to enhance or restrict their political relevance. How countries engage with the Paris Agreement’s ETF, what burdens this might impose on them, as well as the benefits that such engagement might deliver globally and in diverse domestic contexts is an area of study ripe for further analysis.

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