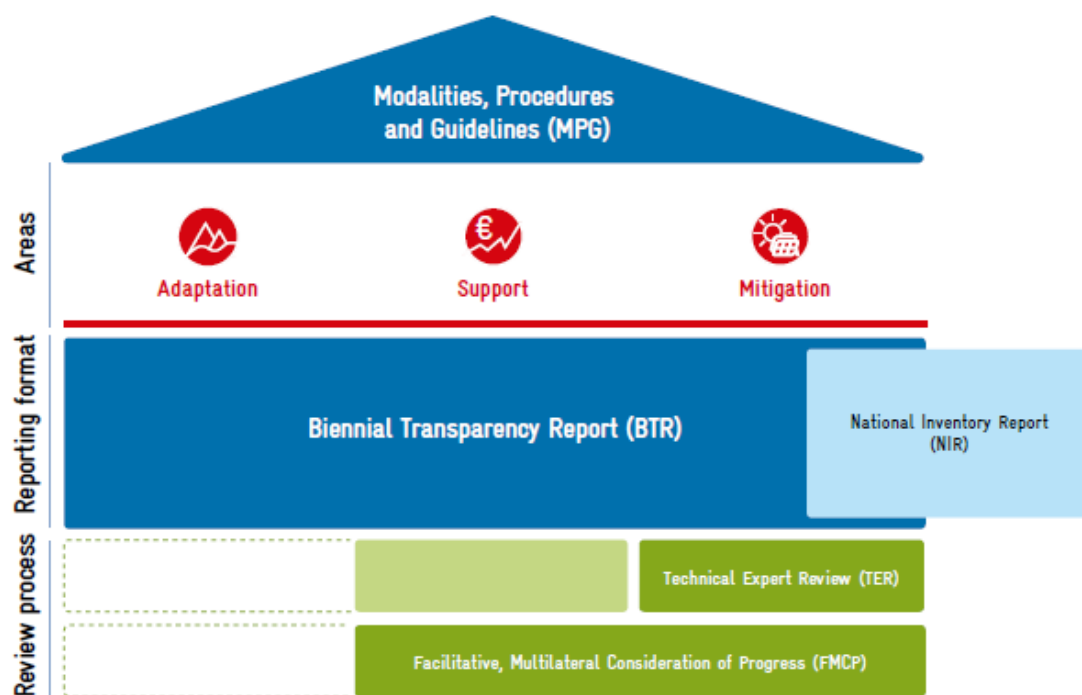


The **Enhanced Transparency Framework (ETF)**, which is laid down in Article 13 of the Paris Agreement, will supersede the existing measuring, reporting and verification (MRV) framework under the United Nations Framework Convention on Climate Change (UNFCCC). It aims to promote mutual trust by providing a clear understanding of climate change action taken by countries. The information reported under the ETF will also provide valuable input to the global stocktake, helping to increase long-term ambition, including for future updates of nationally determined contributions (NDCs). For the first time, the ETF provides a common framework for reporting and review for both developed and developing countries. The modalities, procedures and guidelines (MPGs) provide detailed rules to operationalise the ETF, i.e. how biennial transparency reports (BTRs) will have to be submitted biannually and reviewed under a two-step process (see step 5 for more information) to ensure transparency, accuracy, completeness, consistency and comparability of the reports submitted by all countries. The ETF builds on the existing MRV framework and enhances it. Any institutional arrangements, processes and capacities – e.g. as part of a national MRV system – built in developing countries with regards to the existing MRV framework can thus serve as a basis for establishing a transparency system for the implementation of the MPGs requirements at national level.

Visit the UNFCCC webpage on [Moving Towards the Enhanced Transparency Framework](#).

A visual overview of the ETF is provided in the figure below.



Source: GIZ/Ricardo E&E (2019)