



Report on the technical expert review of the first biennial transparency report of Mauritius*

Summary

This report presents the results of the technical expert review of the first biennial transparency report of Mauritius, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement. The review took place from 19 to 23 May 2025 in Port Louis.

* In the symbol for this document, 2024 refers to the year in which the original biennial transparency report was submitted, not to the year of publication.



Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
A6.4ER	emission reduction under Article 6, paragraph 4, of the Paris Agreement
AD	activity data
AR	Assessment Report of the Intergovernmental Panel on Climate Change
BTR	biennial transparency report
CER	certified emission reduction
CH ₄	methane
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
EF	emission factor
ETF	enhanced transparency framework under the Paris Agreement
GHG	greenhouse gas
GWP	global warming potential
HFC	hydrofluorocarbon
IE	included elsewhere
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
ITMO	internationally transferred mitigation outcome
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
N ₂ O	nitrous oxide
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
NID	national inventory document
NIR	national inventory report
ODS	ozone-depleting substance(s)
PaMs	policies and measures
QA/QC	quality assurance/quality control
SWDS	solid waste disposal site(s)
TERT	technical expert review team
WM	'with measures'
WOM	'without measures'

I. Introduction and summary

A. Introduction

1. This report covers the technical expert review of the BTR1 of Mauritius. The review was organized by the secretariat and conducted by the TERT in accordance with the MPGs,¹ particularly chapter VII thereof.
2. A draft version of this report was transmitted to the Government of Mauritius, which provided comments that were taken into account, as appropriate, in this final version of the report.²
3. The review was conducted as an in-country review from 19 to 23 May 2025 in Port Louis by the following team of nominated experts from the UNFCCC roster of experts: Reza Fallah (Islamic Republic of Iran), Benoit Mayer (France), Anderson Muchawona (Zimbabwe), Atsushi Sato (Japan), Liz Silva (Philippines) and Sirinthornthep Towprayoon (Thailand). Atsushi Sato and Sirinthornthep Towprayoon were the lead reviewers. The review was coordinated by Jeeyoon Jung (secretariat).

B. Scope

4. The TERT conducted a technical expert review of the information reported in the BTR1 of Mauritius as per the scope of the review defined in paragraph 146 of the MPGs, consisting of:
 - (a) Review of the consistency of the information submitted by the Party under Article 13, paragraph 7, of the Paris Agreement with the MPGs taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (see chap. II.A below);
 - (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (see chap. II.B below);
 - (c) Identification of areas of improvement³ for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below);
 - (d) Assistance in identifying capacity-building needs (see chap. II.E below).

C. Summary

5. Mauritius submitted its BTR1 on 24 December 2024, before the deadline of 31 December 2024 mandated in decision 18/CMA.1. Mauritius submitted its NID as a stand-alone document on 24 December 2024, before the deadline of 31 December 2024. Mauritius also submitted its CRTs on 24 December 2024, before the deadline of 31 December 2024, and CTF tables on 24 December 2024, before the deadline of 31 December 2024.⁴
6. A list of the areas of improvement identified on the basis of the review of the consistency of the reported information with the MPGs can be found in the assessment tables.⁵
7. The Party applied flexibility as provided for those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, of the Paris Agreement in relation to the NIR of anthropogenic GHG emissions by sources and removals

¹ Decision 18/CMA.1, annex.

² As per para. 162(e) of the MPGs.

³ As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

⁴ The technical expert review was conducted on the basis of the version of the BTR submitted on 26 December 2024.

⁵ Contained in document FCCC/ETF/TERR.1/2024/MUS/Add.1, available at <https://unfccc.int/first-biennial-transparency-reports>.

by sinks⁶ and the information necessary to track progress in implementing and achieving its NDC.⁷ Information on where the flexibility was applied is included in chapters II.A.1–II.A.2 below.

D. Information provided by the Party pursuant to paragraphs 143–145 of the modalities, procedures and guidelines

8. Mauritius reported information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building. The Party reported on support needed and received for preparing reports pursuant to Article 13 of the Paris Agreement. Support is needed primarily for tracking progress towards achieving its NDC. Table 1 summarizes the information that Mauritius reported in CTF tables III.12–III.13 on support needed and received. The TERT noted that the above-mentioned information reported by the Party is not subject to review as per the scope of the review defined in paragraph 146 of the MPGs.

Table 1

Summary of support needed and received by Mauritius for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building

(USD million)

<i>Status of support</i>	<i>Amount</i>
Support needed	Not reported
Support received and expected from 2023 to 2025	1.27

Sources: Mauritius's BTR1 and CTF tables III.12–III.13.

II. Technical expert review⁸

A. Review of the consistency of the submitted information with the modalities, procedures and guidelines⁹

1. National inventory report¹⁰

9. The TERT assessed the information reported in the BTR1 of Mauritius and identified areas of improvement relating to consistency with the MPGs, which are described in tables 1–7 of the assessment tables referred to in paragraph 6 above and summarized in table 2.

⁶ The developing country Party applied flexibility in the light of its capacities with respect to the provision in para. 57 of the MPGs.

⁷ The developing country Party applied flexibility in the light of its capacities with respect to the provisions in paras. 85, 95 and 102 of the MPGs.

⁸ As per para. 187 of the MPGs.

⁹ As per para. 146(a) of the MPGs.

¹⁰ As per para. 150(a) of the MPGs.

Table 2

Information reported in Mauritius's national inventory report and review of consistency with the modalities, procedures and guidelines

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Submission type (para. 12 of the MPGs)	Has the NIR been submitted as a stand-alone document?	Yes	No areas of improvement were identified
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs? ^b	2000–2022, in accordance with the MPGs	No areas of improvement were identified
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year GWP values from the AR5?	Yes	No areas of improvement were identified
	Has the Party used other metrics?	No	No areas of improvement were identified
Gases (paras. 47–49 and 51 of the MPGs)	Which gases have been reported?	CO ₂ , CH ₄ , N ₂ O, HFCs	4.I.1, 4.I.2
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO ₂ emissions and national totals with and without indirect CO ₂ ?	No	No areas of improvement were identified
	Has the Party reported indirect N ₂ O emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	No areas of improvement were identified
National circumstances and institutional arrangements (paras. 18–19 of the MPGs)	Has the Party reported information on the functions related to inventory planning, preparation and management?	Partly	2.G.1
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the 2006 IPCC Guidelines?	Yes	3.E.2, 6.L.1, 7.W.5
	Has the Party used other IPCC methodological guidance?	No	No areas of improvement were identified
Key category analysis (paras. 25 and 41–42 of the MPGs)	Has the Party reported a key category analysis?	Partly, a key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend assessment for the starting year (2000) and the latest reporting year (2022) with LULUCF	2.G.2
Time-series consistency and recalculations (paras. 26–28 and 43 of the MPGs)	Has the Party reported a consistent time series?	Partly	5.A.1

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
	Has the Party provided justification and explanatory information for recalculations?	NA	NA
Uncertainty assessment (paras. 29 and 44 of the MPGs)	Has the Party reported the results of the uncertainty analysis and the methods used, underlying assumptions and trends?	Partly, including level and trend uncertainty, reported using approach 1 for the starting year (2000) and the latest reporting year (2022)	2.G.3
QA/QC plan and procedures (paras. 34–36 and 46 of the MPGs)	Has the Party elaborated information on an inventory QA/QC plan, including information on the inventory agency responsible for implementing QA/QC, and current and future QA/QC procedures?	Partly, including information on the inventory agency responsible for implementing QA/QC, an inventory QA/QC plan and category-specific QC for some sectors	2.G.6, 6.L.2
Assessment of completeness (paras. 30–33, 45, 47 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?	Yes	2.G.7, 2.G.8
	Energy	No	No areas of improvement were identified
	IPPU	No	No areas of improvement were identified
	Agriculture	Yes	5.A.2
	LULUCF	No	No areas of improvement were identified
	Waste	Yes	7.W.4
Threshold for reporting significant categories (para. 32 of the MPGs)	For categories reported as “NE” owing to insignificance, has information been reported showing that the likely level of emissions is below the threshold of significance?	No	2.G.5
Methodologies, EFs, parameters and AD (paras. 39–40 and 53–56 of the MPGs)	Has information been reported on categories, gases, methodologies (including the rationale for selecting them), EFs and AD at a disaggregated level for the following sectors?		
	Energy	Partly	3.E.1
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and	No	No areas of improvement were identified

<i>Element</i>	<i>Elements of information to be reported</i>	<i>Response and its summary, as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
	such emissions distinctly reported from national totals?		
	Has information been reported indicating how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or IPPU sector?	No	No areas of improvement were identified
	IPPU	Yes	No areas of improvement were identified
	Agriculture	Partly	5.A.3
	LULUCF	Partly	6.L.3, 6.L.4
	Waste	Partly	7.W.1, 7.W.2, 7.W.3

^a See document FCCC/ETF/TERR.1/2024/MUS/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

^b The developing country Party applied flexibility in the light of its capacities with respect to this provision.

2. Information necessary to track progress in implementing and achieving the nationally determined contribution¹¹

10. The TERT assessed the information reported in the BTR1 of Mauritius and identified areas of improvement relating to consistency with the MPGs, which are described in tables 8–11 and 13 of the assessment tables referred to in paragraph 6 above and summarized in table 3.

Table 3

Information reported in Mauritius's submission

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
National circumstances and institutional arrangements (paras. 59–63 of the MPGs)	8.1
Description of the NDC under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)	9.1
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)	10.1, 10.2, 10.3, 10.4, 10.5, 10.6, 10.7
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement ^b (paras. 80–90 of the MPGs)	11.1, 11.4
Summary of GHG emissions and removals (para. 91 of the MPGs)	No areas of improvement were identified
Projections of GHG emissions and removals ^b (paras. 92–102 of the MPGs)	13.1, 13.5, 13.6, 13.7

^a See document FCCC/ETF/TERR.1/2024/MUS/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

^b The developing country Party applied flexibility in the light of its capacities with respect to this provision.

3. Financial, technology development and transfer, and capacity-building support provided¹²

11. According to paragraph 118 of the MPGs, developed country Parties shall provide information pursuant to Article 13, paragraph 9, of the Paris Agreement in accordance with the MPGs contained in chapter V of the annex to decision 18/CMA.1. Other Parties that provide support should also provide such information and, in doing so, are encouraged to use the same MPGs contained in that chapter.

12. Pursuant to Article 13, paragraph 9, of the Paris Agreement, developed country Parties shall and other Parties that provide support should provide information on financial, technology development and transfer, and capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement.

13. Mauritius did not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement. Accordingly, the Party did not provide information on financial, technology development and transfer, or capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement in its BTR1.

¹¹ As per para. 150(b) of the MPGs.

¹² As per para. 150(c) of the MPGs.

B. Consideration of the Party's implementation and achievement of its nationally determined contribution¹³

14. In considering Mauritius's progress in implementing and achieving its NDC, the TERT noted that the NDC¹⁴ is a commitment to achieving a 40 per cent reduction in economy-wide net GHG emissions and removals, including LULUCF, by 2030 compared with a 'business as usual' scenario, conditional on receiving financial support. The target applies to CO₂, CH₄, N₂O and HFC emissions. Mauritius's NDC targets for climate change mitigation and adaptation are conditional on receiving USD 4.2 billion in financial support.

15. The indicator that Mauritius selected to track progress in implementing and achieving its NDC is described in table 4.

Table 4

Description of the indicator(s) selected by Mauritius to track progress in implementing and achieving its nationally determined contribution

<i>NDC target</i>	<i>Indicator</i>	<i>Description</i>
40 per cent reduction by 2030 in economy-wide net GHG emissions and removals compared with the 'business as usual' scenario projections	Annual net GHG emissions	Economy-wide net GHG emissions and removals, including LULUCF, expressed in CO ₂ eq using GWP values from the AR5

Sources: Mauritius's BTR1 and CTF tables 1–3, and information provided by the Party during the review.

16. The TERT noted that the contribution of LULUCF to achieving the NDC is included in the Party's baseline scenario and that Mauritius did not use ITMOs towards the achievement of its NDC.

17. Table 5 summarizes information on progress in implementing the NDC based on the indicator annual net GHG emissions,¹⁵ including LULUCF, taking into account the type of Mauritius's NDC target, including quantitative values for the 'business as usual' scenario, implementation period, including the most recent year available, and target year, including information on the contribution of LULUCF.

Table 5

Summary of information on Mauritius's progress in implementing and achieving its nationally determined contribution

(kt CO₂ eq)

	<i>Annual net GHG emissions, including LULUCF</i>	<i>Contribution of LULUCF, as applicable</i>	<i>ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable</i>	<i>Indicator adjusted for contribution of LULUCF and ITMOs, A6.4ERs and/or CERs used towards NDC, as applicable</i>
Baseline (2030)	6 970.61			
Baseline (2022) ^b	5 942.85			
2022	5 471.33	IE ^a	NA	5 471.33
Target level (2030) ^c				4 182.37

Sources: Mauritius's BTR1 and CTF table 4, and information provided by the Party during the review.

^a The contribution of LULUCF is included in the Party's annual net GHG emissions.

^b Emission level corresponding to the baseline scenario in 2022 is based on the GHG projections under the WOM scenario.

^c Target level corresponds to a conditional NDC target.

18. According to the most recent information on annual net GHG emissions provided by the Party during the review, in 2022 Mauritius's annual net GHG emissions were 5,471.33 kt CO₂ eq. The TERT noted that the contribution of LULUCF is included in the GHG

¹³ As per para. 146(b) of the MPGs.

¹⁴ The consideration of the Party's implementation and achievement of its NDC is in the context of the NDC submitted by Mauritius on 1 October 2021.

¹⁵ Mauritius's original 'business as usual' scenario was calculated on the basis of GWP values from the AR2, while the GHG emission estimates included in the 2022 NIR were calculated on the basis of GWP values from the AR5.

emissions and removals. The indicator is 7.9 per cent below the emission level corresponding to the ‘business as usual’ baseline scenario for 2022 and 30.8 per cent above the emission level corresponding to the target level in 2030.

19. Mauritius reported information on the actions and PaMs that support the implementation and achievement of its NDC. Table 6 provides a summary of the reported information on the key PaMs of Mauritius.

Table 6

Summary of information on key policies and measures reported by Mauritius

<i>Sector</i>	<i>Key PaMs^a</i>
Policy framework and cross-sectoral measures	Mauritius National Climate Change Mitigation Strategy and Action Plan 2022–2030 Sustainable Island Mauritius project
Energy	Accelerating the transition to a Net-Zero Nature-Positive Economy in Mauritius project
Energy efficiency	Mandatory energy labelling and minimum energy performance standards ^a Energy Efficiency Audit Scheme for the Manufacturing Sector ^a
Energy supply and renewables	Accelerating the transformational shift to a low-carbon economy in Mauritius ^a
Transport	Modal shift to a mass transport system (light rail) ^a Strategies and projects for air transport to combat climate change Strategies and projects for shipping to combat climate change
IPPU	Development of Kigali Implementation Plan for Mauritius
Agriculture	Standards for treated manure from animal waste Promotion of small livestock projects at backyard level Bioconversion of organic waste into biogas at the small and medium scale ^a Promoting the climate-smart agriculture approach to farmers
LULUCF	Tree planting and creation and maintenance of mini forests, urban forests, parks and gardens, among others Forest restoration in nature reserves, mountains, river reserves and forest plantations
Waste	Waste Management and Resource Recovery Act 2023 ^a
Other	Integration of climate change in higher education curricula

Sources: Mauritius’s BTR1 and CTF table 5, and information provided by the Party during the review.

^a Included in the WM scenario projections.

20. The TERT noted that PaMs, actions and plans, in particular a reduction in coal combustion in energy industries, have started to have an impact on GHG emission limitations in the energy sector. However, GHG emissions in the energy sector (excluding transportation) stabilized in 2016–2022, which indicates that a reduction in energy generation from bagasse has counteracted the effects of investment in other sources of renewable energy. In the transport sector, GHG emissions significantly increased in 2016–2022, which indicates that economic drivers such as the steady increase in the fleet of road vehicles have offset the effects of mitigation PaMs, including an intended modal shift to a mass transport system, in this period. In the waste sector, GHG emissions slightly increased in 2016–2022, which indicates that the increase in the rate of landfilling has cancelled out the effects of mitigation PaMs in this period. The TERT also notes that there are not yet enough data to sufficiently

assess the Party's progress in implementing the NDC, as it is early in the implementation period (2021–2022).

21. The TERT noted that Mauritius's population has decreased slightly in recent years, but that the number of households is increasing owing to changes in family structure. Increased floor area in residential and commercial buildings causes an increase in electricity consumption. As part of a national strategy of economic diversification, overall sugar production has reduced since 2014, which limits the availability of bagasse and challenges national efforts to increase reliance on renewable energy. A large stock of primary and secondary forests ensures a steady removal by sinks in the LULUCF sector. Mauritius's insularity and its distance from other countries and trading partners implies high reliance on international civil aviation and waterborne navigation for trade.

22. The TERT noted that government structure, population profile and economic activities are among the national circumstances particularly relevant to the NDC of Mauritius. The fact that an increasing proportion of Mauritius's population lives in rural areas (there was a 4 percentage point increase between 1990 and 2023) creates new challenges for emissions from buildings and transportation. Mauritius's hot and humid climate, in a context of steady economic growth, leads to increasing demand for refrigeration and air conditioning, leading to more ODS and substitute emissions in the IPPU sector, as well as higher electricity consumption. The national strategy of economic diversification has multiple effects on sectoral emissions, for instance the reduction in timber production decreases wood removal in the LULUCF sector.

23. Mauritius reported projections for 2022–2030 under the WM scenario.¹⁶ The WM scenario reported by the Party includes PaMs implemented and adopted until 2016. In addition to the WM scenario, Mauritius reported the WOM scenario. The projected emission levels are presented in table 7.

Table 7

Summary of greenhouse gas emission projections for Mauritius

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2020 level (%)</i>	<i>Change in relation to 2022 level (%)</i>
Inventory data 2020	5 149.64	NA	–5.9
Inventory data 2022	5 471.33	6.3	NA
WOM projections for 2030 ^a	6 970.61	35.4	27.4
WM projections for 2030	4 293.00	–16.6	–21.5

Sources: Mauritius's BTR1 and CTF table 7. Mauritius provided updated inventory data for the NDC and projections during the review.

Note: The projections are for GHG emissions with LULUCF and excluding indirect CO₂ emissions.

^a National total with LULUCF for WOM projections was based on table 28 in Mauritius's BTR1.

24. The TERT noted that, in the WOM scenario that corresponds to the baseline scenario, GHG emissions are expected to increase by 27.4 per cent in 2022–2030.

25. The TERT notes that 1,288.96 kt CO₂ eq need to be reduced to reach the target level in 2030 compared with the level in the most recent reported year (2022). The TERT considers that Mauritius did not make the expected progress in 2021–2022 and may face challenges keeping on track to achieving its NDC target. The TERT notes that regular monitoring of annual net GHG emissions and the results of mitigation actions allows adjustments to be made as needed towards achieving the reduction of 1,288.96 kt CO₂ eq.

¹⁶ Note that, as per para. 93 of the MPGs, projections shall not be used to assess progress towards the implementation and achievement of an NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline.

C. Consideration of the Party's support provided¹⁷

26. Mauritius did not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and did not report information in its BTR1 on support provided (see para. 13 above).

D. Identification of areas of improvement¹⁸

27. During the technical expert review, the TERT identified areas of improvement in relation to Mauritius's implementation of Article 13 of the Paris Agreement, which are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

E. Assistance in identifying capacity-building needs¹⁹

28. The TERT, in consultation with Mauritius, identified the following prioritized needs for capacity-building to facilitate the Party's reporting in its BTR relating to the flexibilities applied by it as per the MPGs:²⁰

- (a) Estimating and reporting expected and achieved GHG emission reductions for each mitigation action, including methodologies and assumptions applied;
- (b) Extending projections beyond 2030;
- (c) Enhancing understanding of the reporting requirements for projections, allowing the use of less detailed methodology and coverage in the context of flexibility by:
 - (i) Defining projections as WM, 'with additional measures' and WOM, including the year of the starting points for the projections, the coverage of each scenario and the assumptions and methodologies used, and constructing projections under those scenarios;
 - (ii) Developing methodologies of projections which can reflect emission reductions by sector and by gas through progress of mitigation measures starting from the most recent GHG inventory year.

29. Furthermore, in order to facilitate continuous improvement in reporting, the following additional capacity-building needs were identified during the review:

- (a) Enhancing institutional arrangements to ensure sustainability and continuous improvement of reporting under the ETF, reducing reliance on external consultants and fostering national ownership of the reporting process and improving coordination among ministries and technical working groups to streamline data flow and avoid fragmented or ad hoc arrangements;
- (b) Developing robust systems for data collection, storage and management to support transparent and reliable reporting across all GHG inventory sectors;
- (c) Enhancing the documentation system outlined in the QA/QC implementation plan, including well-structured QA/QC procedure development in every sector and general process in accordance with the 2006 IPCC Guidelines;
- (d) Enhancing technical know-how to understand the estimation of the uncertainty assessment at the sectoral level, in particular for the LULUCF, energy, IPPU and waste sectors, and at the national total level, and strengthening quality of data collection to ensure the uncertainty estimation can be achieved and ensure the uncertainty assessment of the selected EF used;

¹⁷ As per para. 146(c) of the MPGs.

¹⁸ As per para. 146(d) of the MPGs.

¹⁹ As per para. 146(e) of the MPGs.

²⁰ For a complete list of the capacity-building needs identified by the TERT in consultation with the Party, see table 15 in document FCCC/ETF/TERR.1/2024/MUS/Add.1.

(e) Classifying SWDS, including collecting data, and documenting and reporting the information on the SWDS and the AD and EFs used and the underlying assumptions leading to the estimation of emissions;

(f) Developing the capacity for conducting waste characterization on a regular basis, including exploring the presence of all waste categories, and providing and reporting information on recovery and flaring as it relates to the energy sector;

(g) Understanding the provisions of the MPGs, especially those related to tracking progress towards the NDC, and training national experts on effective use of the ETF reporting tools.

30. Mauritius also identified the capacity-building support needs in its BTR1 (table 37).

III. Conclusions and recommendations

31. The TERT conducted a technical expert review of the information reported in the BTR1, NID, CRTs and CTF tables of Mauritius in accordance with the MPGs.

32. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by Mauritius with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

33. The TERT considers that, on the basis of a comparison of information on annual net GHG emissions for the most recent reported year (i.e. 2022) with the ‘business as usual’ baseline scenario for 2022 and target level for 2030, and taking into account information on mitigation actions, national circumstances and relevant underlying drivers, Mauritius is making progress towards its NDC target by implementing mitigation actions. The TERT notes that there are not yet enough data to sufficiently assess the Party’s progress in implementing the NDC, as it is early in the implementation period (2021–2022).

34. The TERT also notes that PaMs, actions and plans have started to have an impact on GHG emission reductions in the energy sector (excluding transport). However, in the transport, IPPU and waste sectors, GHG emissions have significantly increased, which indicates that the steady increase in the fleet of road vehicles, use of substitutes for ODS and an increasing rate of landfilling have outpaced the implementation of mitigation PaMs in the short term. The TERT further notes that the Party might consider strengthening the implementation of existing PaMs and planning for additional PaMs to address these trends.

35. Mauritius did not consider itself subject to reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and, in accordance with the MPGs, did not report information on financial, technology development and transfer, or capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1.²¹

36. Regarding the implementation of Article 13 of the Paris Agreement and transparency-related activities, Mauritius required support for preparing the GHG inventory and tracking progress towards achieving the NDC. The amount of support needed was not reported, whereas support received and to be received in 2023–2025 through various channels totalled USD 1.27 million.

37. In consultation with Mauritius, the TERT identified reporting-related needs for capacity-building support relating to the flexibilities applied by the Party as per the MPGs that could facilitate the Party’s preparation of subsequent BTRs. For Mauritius, the main reporting-related needs for capacity-building support are enhancing institutional arrangements to ensure sustainability and continuous improvement of reporting under the ETF, developing robust systems for data collection, storage and management for the GHG inventory, estimating expected and achieved GHG emission reductions for each mitigation action, and constructing projections under the WM scenario.

²¹ As per para. 118 of the MPGs.

Annex

Documents and information used during the review

A. Reference documents

2024 NID of Mauritius. Available at <https://unfccc.int/first-biennial-transparency-reports>.

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

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

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B. Additional information provided by the Party

Responses to questions during the review were received from Vimla Kanhye (Ministry of Environment, Solid Waste Management and Climate Change of Mauritius), including additional material. The following reference was provided by Mauritius and may not conform to UNFCCC editorial style as it may have been reproduced as received:

Ministry of Environment, Solid Waste Management and Climate Change (Mauritius). 2023. *National Climate Change Mitigation Strategy & Action Plan. Mauritius 2022-2030*. Port Louis: Government of Mauritius.
