

The 2006 Guidelines for National Greenhouse Gas Inventories and their 2019 refinements by the Intergovernmental Panel on Climate Change (IPCC) provide methodological guidance for compiling greenhouse gas emissions inventories at different levels of sophistication (IPCC, 2006, 2019). The levels of methodological complexity for estimating greenhouse gas emissions and removals are organized according to different *tiers*. *Tier 1* is the most basic method. It applies a simple default methodology as well as default emission factors and other parameters defined in the IPCC Guidelines. *Tier 2* methods replace those default values by country-specific data and can use more detailed calculations and activity data. *Tier 3* refers to methods that may apply country-specific equations for calculating emissions along with more details regarding activity data, technologies and practices, providing the most granular approach to estimation. *Tier 2* and *Tier 3* are also referred to as *higher tier methods* and are generally considered to be more accurate than a *Tier 1* method, especially when it comes to reporting changes in emissions over time (IPCC, 2006).