	CALL FOR INPUT
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Affiliated organization of submitter (if any)	IBÁ – Brazilian Tree Industry (reforestation and restoration).
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Date of submission	August 4, 2025

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Document reference number and title: A6.4-MEP007-A04. Draft Standard: Addressing non-permanence/reversals (version 01.0)

Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)
1	Cover note, 3. Key issues and proposed solutions, 3.1. Document architecture	§12 and §13	Even though Appendixes 1 and 2 have the merit of trying to separate general methodological standards from project specific standards, most of its substantive provisions are unrealistic and unfeasible for land-based removals. It conveys the impression that it was designed with a focus on technological removals. Amongst other issues, the following topics are not adequately addressed in the context of nature-based removals: indefinite monitoring periods, accounting parameters that do not build upon traditional LULUCF IPCC basic standards and formulae, project suspension measures with no materiality parameters, lack of parameters to determine negligible reversal risks, inter alia. As for Appendix 3, a number of issues still require improvements, but it is more appropriate in substantive terms, also providing a more adequate balance between land-based and other types of removals.	a) We do not support Appendixes 1 and 2 and we do support Appendix 3 as the general way forward, assuming there is still room for improving some of its substantive matters, as per the comments and suggestions provided below. b) Develop separate standards for the two broad removals categories, i.e. technological removals and land-based removals. c) The time provided to send inputs for this and other standards under Article 6.4 has been too short in comparison with the complexity of the matters. While there has been a substantive delay in A6.4 regulations since the Paris Agreement, we believe that the discussion of such complex matters at the technical level now should not be undermined by excessively short timelines.

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			Moreover, given the substantive technical and economic differences between technological removals and nature-based removals, we suggest to have separate standards for the two broad removals categories, i.e. technological removals and land-based removals.	
2	Cover note, 1. Procedural background	§1 to §9	Differently from the Clean Development Mechanism, which only allowed removals through afforestation/reforestation (A/R) activities, A6.4 removals cover a much broader set of activities. Even with a more restricted scope, the CDM Executive Board has successfully relied on a specific group of experts, the CDM A/R Working Group, to manage issues related with removals. In the A6.4 context, we believe there is a higher need for support.	To create a Removals Working Group under the SB, based on a balanced range of nature-based experts and technological removals experts, in order to strengthen A6.4 regulatory capabilities.
3	Appendix 1, 2. Definitions, (g) Negligible risk of reversal Appendix 1, 7. Identification and quantification of reversals, 7.4. Post-crediting period monitoring and reporting	§3 (g) §47	It is unrealistic to assume that nature-based projects will be feasible if they need to carry an "eternal" monitoring/reversal liability while most, if not all, revenues are limited to the initial years. We understand that the key point is the adoption of science-based non-permanence criteria, considering the temperature impact over time even if at partial levels. "*About half of a CO_2 pulse to the atmosphere is removed over a time scale of 30 years; a further 30% is removed within a few centuries; and the remaining 20% will typically stay in the atmosphere for many thousands of years.*" Such an approach could be adopted on a hybrid basis, i.e. combined with alternatives for the portion of CO2 that does not decay in the short	**To incorporate additional temperature-based permanence criteria, where the impact of removals and reversals are properly addressed, building upon the IPCC**. As per the IPCC Working Group 1 report to the Fourth Assessment Report (2007), *about half of a CO_2 pulse to the atmosphere is removed over a time scale of 30 years; a further 30% is removed within a few centuries; and the remaining 20% will typically stay in the atmosphere for many thousands of years.* Based on this concept we suggest the following hybrid approach to be further elaborated by the MEP/SB: i) If additional carbon stocks under an A6.4 activity (removals) are maintained for 30 years, about half of its climate benefit could be considered as permanent, since throughout this time, an equivalent amount of CO_2 will

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	Appendix 2, 3. Post-crediting period monitoring and reporting, 3.1. General obligations and duration of post-crediting period monitoring Appendix 3, 5.2. Reversal monitoring duration	§36 §17	term, enhancing accuracy, integrity and cost effectiveness. While the suggested approach in this submission builds upon the **"tonne-year" concept** previously debated under the SB, it differs in ways that would allow for its reconsideration and adoption for the specific purposes of the current call for inputs, i.e. initially it would: (i) only be applicable after a minimum duration of the project carbon stocks is successfully accomplished and verified, e.g. 30 years (equivalent to the 50% decay), (ii) there would be no annual issuance and (iii) there would be no application of an economic (opportunity cost) discount rate, i.e. it would be only based on the decay function. As the proposal is adopted and applied over time, it could be further elaborated and strengthened considering accuracy as the cornerstone for integrity. The proposed hybrid approach would substantially minimize long-term monitoring costs and strengthen integrity, since it would be factored into the risk assessment provisions to determine the contributions to the buffer pool over time, ensuring a much more accurate determination of the project's impact to the concentration of GHG in the atmosphere. Relevant Sources and References: "Contribution of Working Group I to the Fourth Assessment Report of the Intergovernmental Panel on Climate Change, 2007", file *Technical Summary*, available at https://www.ipcc.ch/site/assets/uploads/2018/02/ar4-wg1-ts-1.pdf Source: https://archive.ipcc.ch/publications_and_data/ar4/wg1/en/tssts-2-1-1.html	have lost half of its warming potential (IPCC, 2007). If necessary, a workstream could be established under the MEP to determine the minimum amount of stock time, to enable the use of such an approach, in accordance with the CO_2 decay dynamics, e.g. 30 years. ii) The remaining proportion (circa 50%) and any carbon stocks eventually reversed before the minimum period, e.g. 30 years, would remain subject to other non-permanence risk management provisions. Such provisions would include the buffer reserve and the use of other approaches, as a set of options or on a combined manner depending on the cost-benefit of each project/national contexts, e.g.: a. The incorporation of permanent (non-removal) A6.4 units in the buffer reserve from multiple sources, e.g. other A6.4 activities (portfolio approach). b. Sovereign guarantees - as a voluntary option for each host country or for a pool of donor countries for the case of LDCs and SIDS - based on the cost-benefit of national priorities, as determined by national governments. c. Use of part of OMGE units from permanent A6.4 units as dynamic back-up reserve, based on the overall risk of the aggregate buffer reserve. d. Use of insurance as an option for project developers (if it proves to be feasible). e. Other options. We suggest this concept be further elaborated by the MEP and presented to the SB, followed by a new round of calls for inputs. Given its structural and cross cutting-nature, it would affect the following

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			Murray et al, 2012 https://nicholasinstitute.duke.edu/sites/default/files/publications/alternative-approaches-to-addressing-the-risk-of-non-permanence-paper.pdf A6.4-MEP007-A04 Draft Standard: Addressing non-permanence / reversal https://unfccc.int/sites/default/files/resource/a64-sb005-aa-a09.pdf	topics: monitoring within the crediting period (CP), post CP monitoring, buffer risk assessment, intentional/unintentional reversals, *inter alia*.
4	Appendix 1, 2. Definitions, (g) Negligible risk of reversal Appendix 2, 3. Post-crediting period monitoring and reporting, 3.2. Termination of post-crediting period monitoring and reporting, 3.2.2. Negligible risk of reversal Appendix 3, 5.2. Reversal monitoring duration	§3 (g) §42 to 44 §19	Every economic activity carries substantial amounts of risk. Considering all variables, confidence levels, etc., as mentioned in the appendixes, it is difficult to identify any economic activity with a level or risk below 5% or "negligible". Rather than determining nearly impossible levels of "negligible risks" as a threshold to enable waivers of indefinite or long-term post CP monitoring, the focus should be on the adoption of risk management measures applicable to the ubiquitous risks of anthropogenic activities.	To adopt the proposals presented in items #3 and #6 in this document, as the basis for a solution on the determination of risks and post CP monitoring.

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5	Appendix 1, 6.6. A6.4ER contributions to the Adaptation Fund and 6.7. A6.4ER contributions to overall mitigation in global emissions	§29 to §32	Buffer units are not tradable assets. In addition, there is already an excessive burden on removal based projects.	To adopt the lower discounts regarding the contribution to the Adaptation Fund and OMGE.
6	Appendix 2, 3. Post-crediting period monitoring and reporting, 3.1. General obligations and duration of post-crediting period monitoring Appendix 3, 5.2. Reversal monitoring duration	§36 §17	The CMA has empowered the SB to make the decision on post-crediting period monitoring, in a manner that does not exclude the adoption of limited time periods. "*The activity participants shall also monitor potential reversals over a period to be decided by the Supervisory Body (Decision 3/CMA3, annex, paragraph 50)*". So, we understand that the MEP/SB can work on the determination of a limited time, if necessary. Given the technical nature of the matter, which has not been addressed at the COP level, the MEP should always have the ability to suggest improvements to the SB and, in turn, the SB to the CMA as the case may be, as part of a Party driven process. It is not realistic to assume that projects will be monitored indefinitely and there are different risk management alternatives that could be adopted to properly manage reversal risks (see Item #3). Given the pace of technological evolution, the multilateral regime and climate change itself, any prescriptive measure to be adopted now is quite likely to be inapplicable or inappropriate at the end of the CP, e.g. 45 years from now.	To provide minimum levels of predictability at the present, we suggest to establish a fixed post CP monitoring period (30 years), on a provisional basis, subject to adjustments to be performed during a risk assessment at the end of the CP and conditioned to: (i) the performance of the project, (ii) the alternatives to mitigate risk available at the time and (iii) the adoption of the proposal presented above (see Item #3) which makes non-permanence risk management more accurate and will allow for a better assessment of the project risk at the end of the CP.

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7	Appendix 2, 1. Reversal-related notifications and reports, 1.1. Observed events that could lead to a reversal Appendix 3, 5.3. Reversal reporting; and 7.1. Post reversal actions	§4 §76	While it is essential to ensure that reversals be properly addressed, land-based projects are naturally subject to carbon stock variation over time, which, at low levels, do not represent a threat to integrity and are easily recoverable over time. In this context, if a project is fully suspended (issuance, transaction, cancellation, et al), it may lead to severe economic impacts that may actually lead to more reversals. Thus, we suggest the establishment of thresholds to determine the order of magnitude of the potential reversals. If the potential reversals have a low impact, e.g. less than 15% of carbon stocks, issuance may be suspended but the project would still be able to conduct other registry operations such as transferring and cancelation, up to half of its non-affected carbon stocks (i.e. substantially far from the threshold). As such, a minimum level of operations could be maintained without threatening the integrity of the potentially reversed units, while providing some time for the recovery of carbon stocks.	Establish impact thresholds that would trigger the project's immediate suspension, instead of suspending all project operations at once, before a proper assessment has been conducted by a DOE, e.g. if the reversal event is equivalent to: Option a: less than [15%] of the project's generated carbon removals Option b: less than [x] times the standard deviation of the project's expected average carbon stock ("long term average") Option c: less than 10% of the coefficient of variation (SD/Average) of the project's expected carbon stock ("long term average") …suspension should only affect issuance and 50% of the remaining (non-affected) units should still be subject to transferring, cancellation and retirement until the DOE/Secretariat reach a conclusion about the impacts and the remedies adopted.
8	Appendix 2, 4. Post-reversal actions, 4.1. Remediating unavoidable reversals	§51 (c) (i)	The requirement of vintage matching, i.e. that the credits used to offset losses be from the same year of issuance (or a more recent year) is not technically sustainable when applied to cancellations due to inevitable reversals and reflects market behavior. The purpose of canceling credits is to replace the amount of carbon lost, not to maintain temporal correspondence with the original credit. There is no additional environmental gain in requiring these credits to be of the same vintage—this requirement does not change the net impact of emissions on GHG concentration in the atmosphere.	To exclude the vintage criteria in the replacement of losses.

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9	Appendix 3, 7. Remediation of reversals, 7.1. Post reversal actions	§78 and §79	The text of Appendix 3 is unclear as to whether the use of the buffer account is permitted to remediate intentional reversal.	To include explicit wording on the possibility of using buffer account credits to remedy intentional reversals, similar to the text contained in paragraphs 51 and 52 of Appendix 2 on the cancellation of A6.4ERs from the buffer account in cases of avoidable/unavoidable reversals.

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