

A6.4-INFO-MISC-011

Information note

Summary of the comments received from stakeholders on the draft mechanism methodology “N₂O abatement from nitric acid production” from the call for public inputs to annex 5 of the MEP 012

Version 01.0



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1. Introduction

1. This note provides a summary of the views submitted by stakeholders in response to the call for public inputs to the draft version of the mechanism methodology: “N₂O abatement from nitric acid production” prepared by the Methodological Expert Panel (MEP) at its twelfth meeting.
2. The call for public inputs was open between 17 March and 7 April 2026, and a total of seven submissions were received. The full list of submissions can be found in the appendix to this note.

2. Summary of views to the draft methodology mechanism “N₂O abatement from nitric acid production”

3. The following sections summarize the views expressed in the submissions.

2.1. Cover note

4. This methodology should not exclude new build plants since facilities are currently being built without control technology due to a lack of incentives in key growth markets. While technology options are emerging, there are currently no incentives for including those emerging N₂O abatement technologies in the construction of new nitric acid facilities. The paragraph above confirms that there is a lack of incentives for N₂O abatement globally, which has caused plants to discontinue active N₂O abatement, further highlighting the need to include new build plants under this mechanism methodology. Excluding new build plants could result in perverse incentives that cause greenfield facilities to only install abatement after they have been operating unabated for a significant period of time. This mechanism methodology is applicable to new nitric acid production lines. Consultations conducted with industry experts indicated that while there are emerging technological options to produce nitric acid that would nearly fully eliminate N₂O emissions, there are no current incentives to install this technology. [7]
5. The wording “*influence N₂O emission levels in the baseline*” introduces ambiguity and is undefined. Various regulatory measures (e.g., general environmental regulations or standards targeting pollutants other than N₂O) could indirectly affect operational conditions without explicitly requiring N₂O abatement. Such indirect or insignificant effects should not invalidate the baseline assumption that no legal requirement mandates N₂O abatement at nitric acid plants. Therefore, the term “*influence*” should be rephrased. When implementing new legal regulations, there are usually transition periods defined and common practice. Since the implementation of an Article 6.4 project takes long, such a transition period or grace periods should also be granted to Art 6.4 project activities. In addition, it shall be noted that the implementation of secondary or tertiary N₂O abatement systems requires substantial capital expenditures, and the decision to finally invest in the Article 6.4 project is only taken in case of a positive additionality check, which is done during the project registration stage. The proposed change is “*To ensure the continued adequacy of the methodological approach for baseline setting (i.e., the assumption that no legal requirement exists that sets a limit equal or below the N₂O baseline emission factor), the regulatory analysis shall be conducted at the renewal of each crediting period*”. [2]

6. Comments to paragraph 14:
 - (a) It should be noted that a nitric acid plant is part of a complex chemical compound that is restrained by several parameters related to the operation, logistics and market demand of the final products. As nitric acid is only an intermediate product, its production volume is inherently limited by market dynamics of the final products. Furthermore, nitric acid plants are designed to regularly operate beyond the nameplate capacity (>100%). Therefore, to avoid any increase in the nitric acid production as a result of the implementation of the Article 6.4 activity, the quantity of nitric acid production used for calculating baseline emissions should be conservatively capped at the nameplate capacity of the plant, which is simple, transparent and conservative. Proposed change: “... the methodology caps the quantity of nitric acid production used for calculating baseline emissions at the nameplate capacity of the nitric acid plant..”. [2]
 - (b) To incentivize continued high levels of abatement in the event of production increases, a facility should have the option to adjust its historical average nitric acid production baseline by providing auditable reasoning and evidence demonstrating that its production has increased significantly. This could be in the case of significant debottlenecking and/or increased demand, for which project design documentation and/or sales documentation would be provided. The following additional language is proposed: *"In the case of significant changes to the production volumes of nitric acid at a facility, an adjustment to the production cap used for baselining purposes can be made, provided sufficient documentation for the cause of the increase is provided"*. [7]
7. There is a wide range of default emission factors for nitric acid facilities. It is recommended that actual plant data be used in lieu of general emission factors for baseline calculations. Allowing project-based monitoring to set a baseline based on real operations is more accurate and removes the undue complexity and burden of defining BAT for each project. The technology exists today to enable precise measurements to be collected for a specific project, and precise measurements are key to project integrity. Please review the U.S. Nitric Acid Production Protocol from the Climate Action Reserve as an example of how this is currently being applied in practice. In the case of secondary catalyst projects, the baseline should be determined through an actual measurement campaign conducted at the specific plant before the abatement catalyst is installed. [7]
8. Without replacing market incentives with other regulatory mandates, a downward adjustment factor risks reducing the voluntary incentive to abate N₂O emissions to a negligible value over time. This factor should be removed from the baseline emissions section to ensure market incentives continue to exist if regulatory requirements are significantly delayed. It is recommended to remove “(c) *An annual downward adjustment factor*” and all related text throughout or remove section 3.6. [2, 7]
9. If the baseline is determined through a baseline sampling period (secondary) or via continuous monitoring of N₂O concentration levels (tertiary), or some combination of both (combined abatement), then there is no need for a quantified business as usual (BAU) number. It is recommended to remove section 3.7. [7]
10. Comments to paragraph 20:

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- (a) Downtime is often the result of required maintenance or the expected rate of equipment failure. Punishing facilities for this could have adverse effects by incentivizing bad behaviour such as delaying or rushing system/equipment maintenance which could have operational or safety implications. Emissions during down-time of the N₂O abatement equipment should be excluded. Project emissions include any remaining N₂O emissions and emissions from the operation of tertiary N₂O abatement, including electricity consumption, fossil fuel consumption, steam consumption and use of other inputs, such as urea or ammonia. The emissions from tertiary N₂O abatement are small compared to the remaining N₂O emissions. Therefore, simplified default emission factors are used to determine these emissions. The MEP is still in the process of reviewing information on these factors. Accordingly, emissions during the downtime of N₂O abatement equipment shall be excluded. [7]
- (b) Alternatively, to maintain simplicity and consistency with established practice (e.g., ACM0019), it is recommended to refer to existing A6.4/CDM methodological tools for the calculation of emissions from electricity, fuel, and steam consumption, rather than introducing new methodological procedures. It is recommended to draw on relevant methodological tools. [2]
11. Even if not differentiating between existing and greenfield plants, plant age and efficiency can drastically affect the EF. This is noted in IPCC and should be incorporated into this methodology. In addition, greenfield plants should be included in this mechanism methodology due to the lack of current incentives for N₂O abatement globally. One comment recommended that the mechanism methodology differentiate baseline emission factors between existing and greenfield plants. The MEP noted the comment; and is revising the baseline emissions section to reflect the differences in plants which will include greenfield facilities. [7]
12. Editorial corrections may be needed in the cover note. “*Typo: ‘of of’. Further, the numbering is not consecutive from section 3.2 onwards (section 3.1 ends with 10, section 3.2 starts with 1)*”. [2]

2.2. Introductions

13. The introduction should be aligned with the latest approved form and should reflect recent technological developments more explicitly. “*The latest form: A6.4-FORM-METH-002 has not been used*”. [3]

2.3. Definitions

14. The definitions section should clarify the treatment of greenfield plants, as some submissions consider that new facilities should remain eligible under the methodology. “*New greenfield plants should be eligible due to the lack of incentives in many of the growth markets globally for nitric acid*”. [7]
15. Additional definitions may be required to improve implementation certainty, including definitions of the project start date and ramp-up. “*A Project Start Date definition is missing,*” and the methodology should include “*a start-up period to allow for project ramp-up*”. [7]

2.4. Applicability

16. The methodology notes emerging low-N₂O production technologies but gives no examples. The Stamicarbon Total Recycle Concept (TRC) is an example, it incorporates full recycle of gas within the plant. These advanced designs demonstrate substantially reduced intrinsic N₂O emissions compared to conventional nitric acid processes. Given their capability to achieve very low baseline N₂O emission levels, nitric acid production lines employing such technologies would require a separate methodological consideration for determining a plausible baseline scenario. [3]
17. This mechanism methodology should apply to new nitric acid greenfield sites as well in the absence of regulatory incentives. This mechanism methodology is applicable to Article 6.4 activities that involve the introduction, restart, or enhancement of secondary and/or tertiary abatement of N₂O at a new or existing nitric acid production line. [7]
18. Comments to paragraph 12(b):
 - (a) For Type 2 projects, the project scenario does not clarify whether the discontinued abatement equipment/system may be restarted (e.g., by installing new catalyst) or whether the discontinued equipment (e.g., a tertiary abatement system) must be removed and replaced with a new abatement equipment. It is recommended to clarify the specific project scenario conditions for Type 2 project by revising the sentence "*The Article 6.4 activity restarts secondary N₂O abatement and/or any type of tertiary N₂O abatement.*" to "*The Article 6.4 activity restarts secondary N₂O abatement and/or any type of tertiary N₂O abatement by replacing the discontinued abatement with new secondary and/or any type of tertiary N₂O abatement*". [1]
 - (b) The paragraph 12(b)(i) determines that the secondary or tertiary abatement at the nitric acid production line should have stopped its operation before January 1, 2021. The stakeholder has knowledge of nitric acid plants which have installed a secondary catalyst in 2020 and that it reduced the N₂O emissions during its lifetime until 2023. The average lifetime of a secondary catalyst is 3 years. Once the secondary catalyst has been installed there's no reason to remove it, since its operation does not imply an extra cost, on the contrary it results in work to remove it. Based on the abovementioned, it suggests replacing the paragraph with the following documented evidence that the secondary catalyst has not been replaced after the due date of its lifetime; and that the due date was prior the approval of this methodology. [4]
 - (c) The paragraph 12(b)(ii) determines that the secondary or tertiary abatement at the nitric acid production line should have stopped its operation before January 1, 2021. The discontinuation of the project may start after Jan 1, 2021, but prior to the approval of this methodology. It is proposed to replace the paragraph by the following: "*Automatically generated plant recordings are available that demonstrate that a tertiary N₂O abatement system has been bypassed continuously prior to the approval of this methodology*". [4]
 - (d) Restart of N₂O abatement requires documented evidence that the secondary or tertiary catalyst has been removed or that the tertiary system has been bypassed. However, neither of these scenarios is likely. What is likely to happen is that the catalyst will be left in place, and the system will continue to operate as normal, with the catalyst degrading over time until it has minimal remaining abatement impact. The stakeholder suggests adding (iii) to this section:

Documented evidence that the secondary or tertiary catalyst, if left in the nitric acid plant to degrade, has not been generating environmental attributes of any kind and has been naturally degrading without any catalyst top-ups, replacements, or maintenance. Historical data reflecting actual N₂O abatement levels are then to be used to determine the project baseline. [7]

19. Comments to paragraph 12(c):

- (a) The phrase “*lower N₂O emissions than the one used in the historical situation’ should be defined*”. [2]
- (b) The current applicability definition limits enhancement activities to specific technology transitions (e.g., secondary to tertiary systems). However, this approach is overly restrictive and does not fully reflect practical implementation scenarios in nitric acid plants. In practice, the performance of N₂O abatement systems varies significantly depending on technology design, catalyst condition, operational parameters, and plant-specific constraints. Therefore, emission reductions are driven by actual performance improvement, rather than by the specific technology type alone. As such, restricting applicability to predefined technology substitutions (e.g., secondary to tertiary) may exclude valid project activities where significant emission reductions are achieved through upgrading or optimizing existing systems, even within the same technology category. Accordingly, the applicability should be based on the principle of transition from lower-performing to higher-performing N₂O abatement systems, rather than being limited to specific technology configurations. Proposed change: “(c) *Type 3: Enhancement of N₂O abatement..... This may, for example, include: (i) Introduction of an additional N₂O abatement system to complement an existing abatement configuration; (ii) Replacement or upgrade of an existing N₂O abatement system with a higher-performing system resulting in a demonstrable reduction in the monitored N₂O emission factor (kg N₂O / t HNO₃)*”. [2]
- (c) Nitric acid plants have installed a secondary catalyst in 2020 and reduced the N₂O emissions during its lifetime until 2023. The average lifetime of a secondary catalyst is 3 years. Once the secondary catalyst has been installed there’s no reason to remove it, since its operation does not imply an extra cost, on the contrary it results in work to remove it. Based on the abovementioned we suggest eliminating the restriction of after 1 January 2021, since there could be project activities which have implemented secondary or tertiary abatement before January 2021. [4]
- (d) It is recommended to include the addition of a tertiary N₂O abatement system to an existing secondary N₂O abatement system without requiring the removal of the secondary N₂O abatement system. Smaller tertiary N₂O abatement systems can be added downstream to increase the abatement efficiencies in existing lines. Proposed change: 12. (c) (iii) Introduction of a tertiary N₂O abatement system to a nitric acid line with an existing secondary N₂O abatement system. Table 1 should be updated accordingly. [7]
- (e) The footnote 11 states that the replacement of an existing N₂O abatement system by a new N₂O abatement system of the same form but with a higher performance is not eligible under this mechanism methodology. However, if the original abatement technology fails to achieve the intended levels and needs to be replaced, this should be allowed. This footnote generally disincentivizes

plant improvements. For baselining purposes, the historical average abatement would be used. It is proposed to replace footnote 11 with the following: "*The replacement of an existing N₂O abatement system by a new N₂O abatement system of the same form but with a higher performance is eligible.*" [7]

20. Comments to Table 1:

- (a) Proposed change: "*Type 3: Enhancement of N₂O abatement One of the following three forms of N₂O abatement (but not a combination thereof) has been in operation at any point in time since 1 January 2021: secondary N₂O abatement, tertiary N₂O abatement or NSCR abatement.*" [2]
- (b) The table states that for restarted projects, the nitric acid plant line must not have been in operation since 1 January 2021. Instead of this precise date, it is suggested to a rolling date such as "*within the last 5 years*" as *this methodology likely won't be updated each year with a new date. Instead of this precise date, indicate "must not have been in operation..within the last 5 years before project restart."* This is mentioned throughout the methodology and will have to be updated throughout. [7]

21. The methodology seeks public input on whether or not putting more than one production line in a PDD / monitoring report should be permissible. The stakeholder believes that one nitric acid plant per PDD is aligned with current best practices and will ensure clarity and data accuracy for the project.

22. The restriction to a single nitric acid production line per project activity is not considered necessary. Previous CDM experience (e.g., -ref.nr. 0765, 1369, 1481, etc.) demonstrates that projects covering multiple production lines were successfully validated and verified without any technical or procedural complications. Therefore, inclusion of multiple lines within one project activity remains manageable, transparent, and consistent with MRV requirements, and such a restriction may unnecessarily limit project scalability. The sentence or requirement shall be deleted. [2]

23. Comments to paragraph 18:

- (a) Paragraph 18(a) stipulates that the N₂O abatement equipment installed has previously not been used in any other plant. However, there is an active resale market for N₂O abatement equipment and measurement equipment. There are no issues with this, provided monitoring equipment is re-certified and re-calibrated and abatement equipment has been re-evaluated by plant engineering teams to ensure operability and safety standards are met. The proposed change is: N₂O abatement equipment and monitoring equipment that have been previously installed at another facility are eligible provided they meet all of the requirements as stipulated in this methodology. [7]
- (b) Proposed change to paragraph 18(b): "*No policies that set a limit equal or below the N₂O baseline emission factor from nitric acid production are active or scheduled to take effect within the crediting period, unless they refer to or formally integrate the mechanism as an instrument for implementation,*". [2]
- (c) Secondary and tertiary N₂O abatement technologies are designed to selectively decompose N₂O without increasing the NO_x emissions or affecting the core nitric acid production process. In practice, such systems would not be implemented, if they impact NO_x levels negatively at the AOR or absorber, as this would reduce plant efficiency. It should also be noted that the availability of

consistent, high-quality data for direct comparison with historical operating conditions may be limited. Furthermore, a precondition for implementing an Article 6.4 project at a nitric acid plant, is that the plant and the project comply with all legal requirements. So, compliance is ensured through proven technology design, operational monitoring, and adherence to applicable environmental regulations. Proposed change: *"To ensure that the technology installed under the Article 6.4 activity is environmentally sound, the Article 6.4 activity shall have been designed in a manner that ensures that implementation of the Article 6.4 activity is designed to contain emissions of NO_x, ammonia, carbon monoxide and hydrocarbons in accordance with any legal requirements."* [2]

2.5. Demonstration of additionality

24. Nitric acid plants need to comply with existing NO_x requirements and regulations prior to and after the start of an Article 6.4 activity. Therefore, there is no need to add this requirement specifically, and this requirement/bullet point could be deleted. [2]
25. Reassessment of relevant regulatory or additionality-related conditions may be more appropriate at crediting period renewal than at each monitoring period. The proposed change is as follows: *"Activity participants shall assess the requirements of paragraphs 29 and 30 for each renewal of each crediting period"*. [2]
26. The four-test conjunctive additionality structure is operationally incoherent in its current form because the lock-in analysis presents four mutually exclusive unresolved options, meaning a project cannot determine its additionality standard at registration. Paragraph 26(b)(iii) disqualifies activities participating in competitive bidding processes, which in SIDS contexts are the primary planning mechanism for all renewable investment, this is not evidence of non-additionality but of functioning procurement governance. A SIDS government with a transparent tender framework is penalised while one with ad hoc bilateral arrangements is not, inverting the intended incentive. Paragraph 28's automatic crediting cessation upon new legal requirements creates an uninsurable investment risk that will deter long-term capital commitment in exactly the markets where financing is scarcest. The common practice thresholds in paragraph 33(f) remain entirely unspecified at [x]%, making the methodology operationally unapplicable in its current form, and the geographical pooling of all LDCs and SIDS under paragraph 33(d)(i) systematically penalises early movers by raising their comparative renewable share against the pooled reference area. It is recommended to resolve all four additionality tests to operational completeness before adoption. Insert a SIDS/LDC carve-out in paragraph 26(b)(iii) where investment analysis demonstrates financial non-viability without carbon finance notwithstanding procurement method. Replace automatic cessation in paragraph 28 with a triggered 12-month reassessment before crediting terminates. Specify paragraph 33(f) thresholds at a minimum of 30% for non-LDC/SIDS and 50% for LDC/SIDS, with an explicit safe harbour for first-of-kind technologies in SIDS regardless of pooled threshold. Adopt Option 1 for lock-in analysis for all technologies, satisfying geothermal lock-in through the existing section 8.3 project emissions calculation. [6]
27. It is assumed that this section is saying that if abatement occurs in less than 16% of production capacity, then it's not common practice. Therefore, common practice is 16% or more. However, this phrasing should be defined more clearly. Also, common practice should exclude any voluntary market-driven N₂O abatement regardless of the methodology or mechanism. Only abatement technologies installed for regulatory or

company-elected purposes are to be included in the calculation for common practice. Proposed change: *"The common practice factor thresholds to be applied under this mechanism methodology shall be as stated below. Anything above these thresholds stated below (e.g., >16%) is considered common practice. Any sites that have N₂O abatement technology installed as a result of a voluntary carbon market incentive shall be excluded from this threshold value calculation."* The common practice factor thresholds to be applied under this mechanism methodology shall be as stated below. Anything above these thresholds stated below (e.g., >16%) is considered common practice. Any sites that have N₂O abatement technology installed as a result of a voluntary carbon market incentive shall be excluded from this threshold value calculation. [7]

2.6. Baseline emissions

28. In the example calculation, a downward adjustment of 1.26 tCO₂e is applied in 2026, and starting in 2027, the annual downward adjustment is increased by 5 tCO₂e on 1 January of each year, resulting in a value of 5.26 tCO₂e for 2027, 10.26 tCO₂e for 2028. Figures are incorrectly calculated; the correct values should be 6.26 tCO₂e for 2027 and 11.26 tCO₂e for 2028. It is recommended to revise 5.26 and 10.26 to 6.26 and 11.26, respectively. [1]
29. For paragraph 39, the MEP approach for setting the downwards adjustment is supported, whereas the INDA shall be set at a more reasonable level. *"..., the parameter INDA shall be determined as follows: (a) ..., then INDA = 0.01 shall apply; (b) ..., then INDA = 0.03 shall apply; and (c) Otherwise, INDA = 0.02 shall apply."* [2]
30. Comments to paragraph 40:
- (a) The submission proposes to insert: Total Recycle Concept (TRC) can be presented as a potential best available technology (BAT) candidate because it reduces N₂O emissions (secondary abatement is foreseen at this stage), no tertiary abatement is required. A very small flow of tail gas sent to the atmosphere. Stakeholders may also consider recent advances in nitric acid process design such as the Stamicarbon TRC, which integrates nitric acid production in a loop, resulting in significantly reduced N₂O emissions to the atmosphere. Preliminary data indicates that these process configurations may achieve emission levels materially lower than the indicative BAT ranges (<4 grams N₂O/ton HNO₃ (100%)). [4]
 - (b) For existing secondary abatement, it is believed that 90% AE on a secondary system is too high based on historical operational averages. Actual operational data should be used to determine baselines for project emissions data. [7]
31. Comments to Table 3:
- (a) An analysis among existing nitric acid plants has been prepared to determine the most accurate baseline N₂O emission factors (per plant pressure type) applicable for Type 1 and 2 of the draft methodology (introduction or restart of N₂O abatement). [2]
 - (b) The submission proposes to split the column for Type 1 and 2 into two separates with different values for Type 1 and Type 2; since it should not be the same reference for projects that have never applied an abatement system

for those that have. For Type 1, it suggests using the values indicated in the IPCC2019 Refinement. [4]

2.7. Project emissions

32. The requirement to apply the maximum historical hourly value and to suspend crediting after 10 days of missing data may not be practical under real operational conditions. Situations such as force majeure events (e.g., COVID-19 pandemic, travel restrictions, delayed spare parts, or limited access to technical experts) can prevent timely restoration of monitoring systems. In such cases, applying a full suspension of emission reductions is overly restrictive and doesn't reflect established practice. Instead, conservative data substitution and recalculation approaches, as given by CDM methodologies or the CDM validation & verification standard, provide a transparent, conservative, and verifiable alternative to address temporary data gaps without compromising environmental integrity. Therefore, it is recommended to allow the use of conservative fallback procedures during limited data gaps, rather than fully suspending crediting, provided that proper justification and documentation are ensured. Proposed change: 44(e): “...*the maximum hourly value of the N₂O concentration and/or volume or mass flow of the tail gas observed during the monitoring period. If data for neither the N₂O concentration nor the volume or mass flow of the tail gas are available for more than 1/3 of any hour while the plant was in operation, the maximum value of mass flow of N₂O calculated during the monitoring period shall be applied to any such hour.*”. 44(f) shall be deleted entirely. [2]
33. Another submission proposes to replace the data of N₂O or mass flow by the maximum monitored values in case data of N₂O or mass flow are not available, independently of whether the time span was less or more than ten days. It is a conservative approach and ACM0019 has this approach. Once the secondary catalyst is installed the reactor is not open until the end of the gauze lifetime. The secondary catalyst is not removed if the AMS is not working; and therefore, N₂O emissions are still reducing besides the AMS is not working for a period of time regardless the span of that period. [4]

2.8. Leakage

34. The leakage approach may require further justification, including clarification of the emission source and the basis of the factor used. “*Which is the emission source in this equation?*” and “*This leakage emission factor is not based on actual operational data or research and should not be used*”. Section 9 is suggested to be removed. [4, 7]

2.9. Demonstration of alignment with the policies

35. Paragraph 75 reduces the entire NDC/LT-LEDS alignment requirement to a single procedural gate — a DNA confirmation letter; with no minimum content standard, no analytical framework, and no re-assessment requirement across the crediting period. A one-line letter stating that the DNA has conducted an assessment satisfies paragraph 75 in full regardless of the quality or conclusions of that assessment. This is structurally indefensible for a mechanism whose Paris Agreement legitimacy depends on demonstrating that credited activities do not constrain host Party mitigation ambition. The asymmetry with section 6, which requires four detailed sequential analyses with financial indicators and sensitivity ranges, is particularly striking — the Paris alignment test receives less analytical rigour than the investment analysis. For SIDS, the LT-LEDS caveat of “*if it has submitted one*” means the long-term alignment test effectively does not exist for most host Parties, and there is no alternative analytical

pathway provided. The absence of any temporal dimension means a project validated as NDC-consistent at registration faces no re-assessment if the host Party submits a more ambitious NDC that materially affects the credited sector during the crediting period. Proposed change: Replace paragraph 75 with a two-tier requirement. At validation, activity participants must submit a substantive alignment analysis demonstrating that the activity does not constrain any quantitative NDC target and that claimed reductions will not be required to meet future nationally mandated obligations. The DNA confirmation must respond specifically to this analysis. At each verification, activity participants must confirm that no NDC revision, new mitigation policy, or LT-LEDS submission has been issued that affects the alignment determination, with a supplementary assessment triggered where such changes have occurred. For Parties without LT-LEDS, require reference to the implied mitigation trajectory from successive NDC targets with a conservative assumption of increasing ambition consistent with Article 4.3 of the Paris Agreement. [6]

2.10. Data and parameters monitored

36. The monitored parameters could include "*Length Operating Period as measured in hours*" as monitored data to improve the transparency and accuracy of activity data. The number of operating hours can serve as an important cross-check parameter. [5]

2.11. Data and parameters not monitored

37. The global warming potential value for N₂O should be updated in line with more recent scientific guidance. "*N₂O's GWP*" is "*273 in the Intergovernmental Panel on Climate Change Sixth Assessment Report (AR6)*," and "*the latest report and this value should be 273*". The use of this value is subject to any further decisions by the CMA or the Supervisory Body of the Article 6.4 mechanism. [5, 7]
38. The default capacity factor does not contribute to accurate data reporting, as the nameplate capacity is already considered for baselining purposes. A value of 80% is inaccurate and limiting for facilities that often produce at or near their nameplate capacity. If this is to be kept, the plant should have the option to provide actual capacity utilization data to define this value. It is recommended to remove Table 5 and all references to CF_{default}. [7]

2.12. Appendix to the methodology

39. For Table 4, the "*Dual low/medium pressure 6.30*" and "*Dual medium/high pressure 5.60*" values have been mixed up, which requires correction. [2]
40. There is no public evidence available that primary N₂O abatement is commonly used in nitric acid plants. From an operational and industrial perspective, modified primary catalyst systems may introduce technical and economic uncertainties or risks for plant operators. These constraints indicate that modified primary catalyst abatement cannot be considered as applicable and economically viable BAT option across nitric acid plants. Potential influences to be considered or discussed:
- (a) increased process sensitivity in the ammonia oxidation reactor;
 - (b) potential safety concerns (e.g., ammonia slip and ammonium nitrate formation); and

- (c) uncertainty in platinum loss behaviour, and impacts on plant performance such as increased pressure drop and potential de-bottlenecking requirements; and
 - (d) yield or catalyst lifetime reductions. [2]
41. The data on modified primary catalyst systems rely on very limited, scarce and non-representative data, and only limited data is available in the literature. Further, it is noted that primary catalyst systems are not widely implemented in the industry, and the only available data is largely vendor-specific or based on isolated cases with incomplete disclosure of key operating parameters (e.g., gas flow, plant configuration, and long-term performance). Officially verified data (based on the relevant ISO norms) are not available or published. Given the significant variability across plant designs, operating pressures, and scales, such very limited, unverified data shall not be considered sufficiently robust to define BAT-level performance. An analysis among existing nitric acid plants that have been registered as CDM projects applying methodologies AM0028 and AM0034, has been prepared to determine the most accurate baseline N₂O emission factors applicable for Type 1 and 2 of the draft methodology (introduction or restart of N₂O abatement). A detailed analysis has been sent via email. [2]
42. Some references and emission factor values in Appendix 1 may require correction. “*Reference/link is not functioning*” and certain values “*have been mixed up, please check*”. [2]
43. An insertion is proposed by the stakeholder. The appendix compares literature sources and industry data to define BAT. Here is the place to explicitly add TRC as a modern low-N₂O benchmark. In addition to the catalyst systems referenced above, process-integrated approaches such as the Stamicarbon Total Recycle Concept (TRC) provide further evidence that substantial reductions in N₂O emissions can be achieved through optimized nitric acid flowsheet design. TRC employs full recycle of tail gases to the burner, improved heat-integration schemes, and optimized oxidation conditions that collectively minimize emissions of N₂O. Initial technical reports indicate N₂O emission factors substantially below historical primary-abatement values. [4]
44. One submission recommends a change from “*commonly*” to “*may*” in paragraph 11(a) as there are many complex factors that influence the decision on catalyst composition, including NO_x emissions, production efficiency, operational profile and financial factors that may or may not create an incentive. [7]

Appendix. List of submissions

1. The following table contains the list of submissions used in this information note.

Table 1. List of submissions received

Submission #	Stakeholder	Submission date
1	LeonTest	19 March 2026
2	CCP	30 March 2026
3	Stamicarbon	02 April 2026
4	Karbon-x	06 April 2026
5	NACAG – Nitric Acid Climate Action Group	07 April 2026
6	UN Climate Technology Centre and Network (CTCN)	07 April 2026

Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
01.0	23 April 2026	Compilation of inputs from stakeholders by the secretariat.

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