Call for public input – Template for input	A6.4-SB009-A01 (methodologies) or A6.4-SB009-A02 (removals)

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Legend for Columns

0 = A6.4-SB009-A01 (methodologies) or A6.4-SB009-A02 (removals)
1 = Section Number in the document
2= Paragraph number
3 = Comment – the actual feedback or observation, including justification for what needs changing

The United Kingdom of Great Britain and Northern Ireland's submission to the Article 6.4 Supervisory Body on requirements for methodologies and activities involving removals, related to the mechanism established by Article 6, paragraph 4, of the Paris Agreement

As invited to in paragraph 33(a) of Meeting report: Tenth meeting of the Article 6.4 mechanism Supervisory Body[1]

UK Government

[1] A6.4-SB010 SB 010 meeting report

1. Introduction

The United Kingdom of Great Britain and Northern Ireland (UK) is pleased to submit its views on the following documents, '**Requirements for the development and assessment of Article 6.4 mechanism methodologies'** and **'Activities involving removals under the Article 6.4 mechanism'**, as invited to in paragraph 33(a) of Meeting report: Tenth meeting of the Article 6.4 mechanism Supervisory Body[2]. The UK welcomes this call for input which enables further engagement from Parties and external stakeholders, which can help the 6.4 Supervisory Body (6.4 SB) iterate and strengthen these documents ahead of consideration by Parties at COP29, especially in light of the outcome at COP28. The UK recalls its submissions to the UNFCCC on activities involving removals (May 2023)[3] and matters related to the 6.4 mechanism (March 2023)[4], and thanks the 6.4 SB and the UNFCCC Secretariat for their continued efforts in the development of these documents.

The climate crisis remains one of the most urgent and cross-cutting global challenges that countries need to collectively overcome. Limiting global warming to 1.5 °C with no or limited overshoot requires global greenhouse gas emissions to peak by 2025 at the latest alongside deep, rapid and sustained reductions in global greenhouse gas emissions of 43% by 2030 and 60% by 2035 relative to the 2019 level and reaching net zero carbon dioxide emissions by 2050. Within this broader context, the UK recognises Article 6, including the Article 6.4 mechanism, as an important element of the Paris Agreement, given its potential to enable co-operative efforts in the fight against climate change, to promote sustainable development, and influence and strengthen standards in other carbon markets.

Ultimately, to enable the mechanism to deliver on its overarching objective of increasing mitigation ambition, **the methodologies and removals guidance must be fit-for purpose: ensuring Article 6, paragraph 4, emission reductions issued under the mechanism (A6.4ERs) are high-quality, environmentally and socially robust, and contribute to the Paris Agreement's aim to limit global warming to 1.5°C.** This is also critical to provide the market with confidence in the underlying quality of Article 6.4ERs, particularly amidst existing concerns with environmental and social integrity challenges and potential 'greenwashing'. Whilst some emissions reductions and/or removals activities may not be adequately robust for inclusion under Article 6.4, this does not necessarily mean they cannot play a helpful role in climate mitigation and adaptation. However, given the potential implications on national GHG inventories and on tracking progress towards Nationally Determined Contributions (NDCs) that are central to the Paris Agreement, certain activities, such as those with a very high likelihood of reversal, may be better deployed and incentivised through results-based finance and/or other approaches. This is because Article 6.4 activities must be underpinned by robust monitoring, reporting and verification standards, and ensure additionality and permanence, and their governance and market transactions should be transparently reported.

2. Cross-cutting comments on the methodologies and removals guidance

In addition to specific drafting comments and proposed changes included in the table in Section 3, the UK would like to provide views on the 6.4 SB's overall approach and various cross-cutting comments.

Development of further guidance, tools and processes and continuous improvement

The 6.4 SB has proposed a significant amount of further work necessary to build on and operationalise both draft methodologies and removals guidance (e.g. on baseline setting, additionality demonstration, leakage,

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[2] A6.4-SB010 SB 010 meeting report
[3] UK submission to the UNFCCC on activities involving removals (May 2023)
[4] UK submission to the UNFCCC on matters related to the 6.4 mechanism (March 2023)

post-crediting monitoring, reporting and remediation of reversals, reversal risk assessment, and addressing reversal risk and reversals, through buffer pool governance and cancellation of other A6.4ERs) and other relevant 6.4 documentation (e.g. Sustainable Development tool). The proposed further guidance, tools and processes will ultimately play a critical role for activities that participate in the mechanism and should help actively enhance the scaling of emission reductions and removal activities with positive environmental, social, and economic co-benefits. **The development of the guidance, tools and processes must be underpinned by robust environmental and social principles, and the 6.4 SB should openly consult with relevant scientific and technical experts, Parties and other stakeholders, and leverage their expertise and the best available science and evidence to achieve this.**

The UK would also like to highlight the importance of the principle of continuous improvement for 6.4 guidance, tools and processes. This would be aligned with the UK's approach and principles to developing a monitoring, reporting and verification (MRV) framework for Greenhouse Gas Removals (GGRs), as set out in the UK Government Response to the GGR Business Model Consultation[5]. The 6.4 SB should ensure there are routes available for projects and activity participants to adopt methodological improvements at regular intervals during their operation, and this should be encouraged to bolster their environmental integrity.

Technology-agnostic approach to removals guidance

Whilst there have been calls for distinct guidance for different removals technologies, **the UK continues to believe the 6.4 SB's current approach to establish overarching removals guidance in a technology-agnostic way is appropriate** (i.e. capturing the two broad categories of removals, engineered greenhouse gas removals and nature-based solutions); this is applicable to all relevant Article 6.4 activities.

The UK also recognises that, to supplement the overarching guidance, further technical guidance relevant and applicable to specific technologies will also be necessary in due course. For example, this may be important in cases whereby carbon storage is dispersed and carbon may be transported outside of national boundaries (e.g. ocean/marine carbon removals), so activity/technology-specific monitoring, reporting and verification protocols may be needed in such cases. We also welcome that further work will be undertaken by the 6.4 SB to assess the implications of activities implemented outside national borders and transboundary activities.

Definitions: negligible risk and avoidable/unavoidable reversals

It is prudent for the 6.4 SB to undertake work to clarify and fully define what constitutes "negligible" risk[6] and "avoidable/unavoidable reversals"[7] in relation to the removals guidance to ensure these terms are clear and correctly interpreted. This is because (i) if activities are deemed to have "negligible risk" of reversal, this may allow for scenarios such as the conclusion of post-crediting monitoring and/or forgoing contribution to or use of the buffer pool and (ii) whether activities are avoidable or unavoidable determines the remediation processes required to compensate for those reversals, such as not allowing buffer A6.4ERs to be cancelled if the reversal was avoidable. If these terms are not clearly defined, this could risk creating perverse incentives for activity participants which would undermine the functioning of the 6.4 mechanism. In the event of avoidable and unavoidable reversals, the liabilities incurred by activity participants which are to be remediated must also be clear. Finally, **it is critical that "negligible" is tightly defined and "avoidable/unavoidable" are defined in such a way which incentivises permanent and durable removals by activity participants.**

[5] Engineered Greenhouse Gas Removals: government response to the consultation on a GGR Business Model
[6] Removals guidance, section 3.6.3, paragraph 51(c)
[7] Removals guidance, section 3.6.3.3, paragraph 60

Illustrative case studies for removals accounting calculations

It would be valuable for the 6.4 SB to **further delineate emissions in scope of the accounting calculation for removals eligible for crediting[8]. Illustrative case studies to support stakeholders in understanding how this paragraph should be applied in practice would be helpful,** either within the guidance or as an annex. This will be particularly helpful given this proposed approach is different to the approach for accounting removals and reversals in other carbon crediting programmes.

Consequences of late, incomplete, or missing monitoring reports

It is important the 6.4 SB provides detail on its commitment[9] to clarify the consequences of late, incomplete or missing monitoring reports, which is required to give certainty to potential activity participants. **The 6.4 SB should employ an appropriately risk averse process to the treatment of such affected 6.4ERs, because failure to monitor and/or submit a monitoring report, could lead to potentially undetected reversals.** Consequences could include temporarily labelling the units with a "monitoring report outstanding" tag to convey the situation and/or the default assumption being that a reversal has occurred, if persistent non-compliance with monitoring reports occurs.

Post-crediting monitoring periods

The UK welcomes the 6.4 SB undertaking further work on the "timeframe for post-crediting monitoring, including factors that inform duration and phasing"[10] and recognises that the development and use of the reversal risk assessment tool will also impact monitoring requirements. It is critical when undertaking this work, that the 6.4 SB places the necessary emphasis on the permanence and durability of removals that need to be delivered. **The 6.4 SB should at the very minimum consider climate relevant timeframes and build on the best available science, other relevant evidence, market standards and relevant guidance, such as the Integrity Council for the Voluntary Carbon Market's Assessment Framework Criteria** (e.g. "Permanent. Projects must compensate for any reversals that happen within 40 years"). **This is necessary to ensure removals are appropriately and proportionately monitored and compensated for in the event of reversals.**

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[8] Removals guidance, section 3.4, paragraph 27
[9] Removals guidance, section 3.3, paragraph 26
[10] Removals guidance, section 3.1, paragraph 20

3. Specific comments and proposed amendments to the requirements for methodologies and activities involving removals

Comments and proposed changes to the current drafts of both methodologies and removals guidance texts are included in the table below, which broadly seek to either: (i) strengthen the guidance with respect to environmental and social integrity and/or (ii) improve drafting for clarity and consistency.

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Meths or Removals	**Section no.**	**Para. no.**	**Comment**	**Proposed change** (Include proposed text) **NB: Bold text = insertions. Strikethrough = deletion. Italics = comment.**
Methodologies	3	8	It is appropriate that IPCC publications shall be required to be used when applicable. IPCC reports represent the best available science and undergo a rigorous and transparent international preparation and review process that is unparalleled in the world.	Where scientific information is relied upon for methodologies, IPCC publications **shall** ~~should~~ be used, when applicable.
Methodologies	4	9	It is not clear why 'additionality requirements' are specifically drawn out in this paragraph and not other relevant Rules, Modalities and Procedures (RMPs). We are not prescriptive in how this should be drafted, but it would be helpful to generalise the statement to reference all relevant RMPs and any future guidance from the 6.4 SB.	Mechanism methodologies are intended to provide the basis for assessment of creditable emission reductions or removals, and whether activities satisfy additionality requirements.
Methodologies	4	16	The scope of the 6.4 SB's future work should include consideration of the potential of policy, jurisdictional, and/or sectoral-level principles, building on work such as the World Bank's Transformative Carbon Asset Facility (TCAF), which may be relevant to incorporate within the 6.4 methodologies guidance at a later point.	The Supervisory Body **will** ~~may~~ at a future point in time undertake consideration of eligibility of other types of activities such as policy, jurisdictional or sectoral programme to incentivize increased ambition and mitigation at a large scale, and improve understanding of policy, jurisdictional or sectoral programme crediting approaches, acknowledging that these approaches are inherently different.
Methodologies	4.2	22	It is appropriate that estimation is required to be based on 'up-to-date scientific information and reliable data' and it is unclear in which scenarios where this would not be the case (i.e. why less up-to-date / unreliable data would be used, if updated / more reliable sources are available).	Mechanism methodologies shall contain credible methods for estimating emission reductions or removals to ensure that the results of Article 6.4 activities represent actual tonnes of GHG emissions reduced or removed. Such estimation **shall** ~~should~~ be based on up-to-date scientific information and reliable data, excluding extraneous cofactors affecting emission reductions or removals.
Methodologies	4.2	26(a)	This, and other such references to verification across both methodologies and removals guidance, should refer to "independent third-party" verification. Independent verification, undertaken by a competent third-party individual and/or entity can help ensure data accuracy and provide assurance over the robustness of the monitoring and reporting process.	Mechanism methodologies shall contain provisions to ensure that emission reductions or removals are real, transparent, conservative and credible by: (a) Including robust, transparent and user-friendly measurement, reporting and **independent third-party** verification systems;

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Meths or Removals	**Section no.**	**Para. no.**	**Comment**	**Proposed change** (Include proposed text) **NB: Bold text = insertions. Strikethrough = deletion. Italics = comment.**
Methodologies	4.4	31	Equitable sharing of mitigation benefits between participating Parties is important. Given the potential approach in 31(a) and wide scope of 31(b), we consider the guidance recommends one or both of those provisions is applied, hence the 'should' amendment.	Mechanism methodologies shall contain provisions for contributing to the equitable sharing of mitigation benefits between participating Parties. These ~~may~~ **should** include one or more of the provisions below: a. Conditions to ensure that the total length of the crediting period(s) of activities is shorter than the lifetime of the technology implemented where there is very high confidence that emission reductions from the technology continue to be achieved beyond the end of crediting period(s); b. The application of conditions specified by the designated national authorities (DNAs) that ensure host Party benefits are retained.
Methodologies	4.4	33	It would be valuable to ensure this work is part of the 6.4 SB's work program, as appropriate capacity building and potentially the development of standardised approaches will very likely be required to enable the operationalisation of paragraph 31(b).	The Supervisory Body **will** ~~may~~ prepare recommendations for host Parties, to assist them in the consideration of equitable sharing of mitigation benefits between participating Parties including co-benefits in mechanism methodologies.
Methodologies	4.6	44	Mechanism methodologies should at least recommend the use of baseline tool(s) where appropriate to do so, whilst also not constraining Parties to determine a more ambitious baseline per paragraph 43.	The Supervisory Body will develop tool(s) for baseline setting (baseline tools). Mechanism methodologies **should** ~~may~~ contain provisions that require the application of the baseline tool(s) **where appropriate**.
Methodologies	5	80	The proposed textual change seeks to make clearer that all elements [80(a), (c), (d)], except for (b) which is optional supplementary analysis to support investment analysis in (a), are required to be undertaken to demonstrate additionality.	Mechanism methodologies shall contain provisions to require demonstration of additionality through the following elements **in subparagraphs (a), (c) and (d); and the element in subparagraph (b) may be used to supplement (a)**: (a) Demonstration that the proposed activity would not have occurred in the absence of the incentives from the mechanism through an investment analysis (~~default approach)~~; (b) An assessment of barriers to the implementation of the activity, such as the financial, technological, institutional barriers, taking into account all relevant national policies, including legislation and current practices within the activity sector and geographic area of the host Party, may be undertaken to complement the investment analysis referred above. If activity participants want to use barriers to demonstrate additionality for their activity, they shall: (i) Describe the barriers, including the reasons why investment analysis is not suitable; (ii) Provide evidence of the barriers and how the mechanism will help overcome the barriers; (iii) Include parameters in the monitoring plan to demonstrate how the barriers are overcome. (c) The proposed activity represents mitigation that exceeds any mitigation that is required by law or regulation, through a regulatory analysis conducted to assess whether the activity is mandated or triggered by applicable law or regulation. For this purpose, law or regulation applicable to the proposed activity that may require a certain technological, performance or management action shall be considered; (d) The proposed activity takes a conservative approach that avoids locking in levels of emissions, technologies or carbon-intensive practices incompatible with paragraph 33 of the RMP, including through an assessment of the scale, lifetime, and emissions intensity of the activity.

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Methodologies	5	83	Mechanism methodologies shall recommend the use of additionality procedures and approaches where appropriate to do so, as the use of standardised procedures and approaches is important for consistency.	The Supervisory Body will develop further guidance and tools for the demonstration of additionality, including through a stepwise procedure to address the elements in paragraph 80 above; potential standardized performance-based approaches for determining additionality for application in methodologies that take into account best available technologies or an ambitious benchmark approach. Mechanism methodologies **shall** ~~may~~ contain provisions that require the application of these procedures and approaches **where appropriate**.
Methodologies	6	87 (b)	The 6.4 RMP are clear that Article 6.4 activities shall *"Minimize the risk of leakage and adjust for any remaining leakage in the calculation of emission reductions or removals"* as set out in paragraph 31(d)(iii) (Annex V, 2/CMA.3). The avoidance and minimisation of leakage is to be implemented in practice through activities addressing leakage as described in paragraphs 89. Deleting 'as far as possible' is important for the avoidance of doubt that all activities must have measures to avoid and minimise leakage, and any remaining leakage is to be adjusted.	Require activities to avoid or minimize all sources of leakage ~~as far as possible~~ by applying the appropriate approach(es) referred to in paragraph 89 below, including to address remaining leakage where necessary by discounting credited volumes as described in paragraph 89(a) below;
Methodologies	6	87(d)	The rationale for the "independent third-party" addition is the same as explained for the comment on section 4.2, paragraph 26(a), of the methodologies guidance above.	Include, where necessary, provisions for robust monitoring, reporting and **independent third-party** verification systems that encompass specific sources of potential leakage identified;
Methodologies	6	89	Paragraph 87(b) says "*Mechanism methodologies shall contain provisions to: Require activities to avoid or minimize all sources of leakage as far as possible by applying the appropriate approach(es) referred to in paragraph 89 below including to address remaining leakage where necessary by discounting credited volumes as described in paragraph 89(a) below*;". Given this (and our comments on this paragraph above) and the '*inter alia*' reference in paragraph 89 (which means the list of how leakage is avoided, minimised or addressed is non-exhaustive), for internal consistency and coherence within the guidance, "shall" language is appropriate for paragraph 89.	Leakage **shall** ~~may~~ be avoided, minimized, or addressed by, inter alia:
Methodologies	6	91	After the SB undertakes an assessment of implications of activities implemented outside of national borders and transboundary activities, dependent on the outcomes of this assessment, the SB must ensure guidance is developed if deemed necessary, to ensure leakage risks are avoided, eliminated or mitigated.	For some types of activities, monitoring at jurisdictional level and use of a standardized baseline (or equivalent) is necessary to quantify and account for leakage. In addition, further work will be undertaken by the Supervisory Body to assess the implications of activities implemented outside national borders and transboundary activities**, and produce guidance as required which ensures these activities avoid, eliminate or mitigate any identified leakage risk**.

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Removals	2.2	6	Proposed amendment to ensure that any activities prohibited by other international agreements shall not be eligible to qualify as Article 6.4 removal activities to protect the integrity of the mechanism. For example, ocean fertilisation is not being considered for inclusion in a UK Greenhouse Gas Removals business model as such activities are banned under the London Convention and Protocol on environmental grounds.	6. For the purposes of this guidance, (a) Removals are the outcomes of processes, **consistent with national and international law,** to remove greenhouse gases from the atmosphere through anthropogenic activities and destroy[3] or durably store them. (b) Activities involving removals meet the requirements referred to in Paragraph 7. Any examples in this guidance referring to specific activity types or categories are purely illustrative and do not give effect to decisions by the Supervisory Body regarding their use under the Article 6.4 mechanism unless explicitly indicated as such.
Removals	3.1	10	Deletion proposed as the uncertainty of estimated removals should be within the specified limits of the methodologies in all scenarios.	Methodologies shall contain provisions that require the calculation of removals and associated uncertainties. The methodologies shall specify the limits for the uncertainties for the calculation of removals. The methodologies shall require the activity participants to demonstrate that the calculated removals are within the limits specified in the methodologies applied. ~~If the uncertainty of estimated removals exceeds the specified limits, owing to factors that are not under the control of the activity participants, mechanisms methodologies may specify methods for adjusting the calculated values in a conservative manner.~~
Removals	3.1	13	The 'shall' addition is needed to make clear it is a requirement for methodologies to contain provisions to have quality assurance/control measures in place.	Methodologies **shall** contain provisions that require appropriate quality assurance and quality control measures, such as cross-checking the monitoring results with other sources of data and published literature, or calibration of measuring equipment at regular intervals.
Removals	3.1	15(a)	The rationale for the "independent third-party" addition is the same as explained for the comment on section 4.2, paragraph 26(a), of the methodologies guidance above.	Methodologies shall contain provisions that require activity participants to submit a monitoring plan at the registration of the activity. Monitoring plan shall be reviewed and updated at the start of each crediting period, as well as in any of the following circumstances: (a) When **independent third-party** verification reveals a need for a revision of the monitoring plan;
Removals	3.2	17	The rationale for the "independent third-party" addition is the same as explained for the comment on section 4.2, paragraph 26(a), of the methodologies guidance above.	During the post-crediting monitoring period, activity participants shall undertake monitoring, reporting, **independent third-party** verification, and remediation measures to confirm the continued existence of removals and to address any reversals of removals for which 6.4 ERs were issued during the activity's active crediting period(s). No ERs will be issued for removals generated after the last active crediting period, including during the post-crediting monitoring period.
Removals	3.2	18	If the outcome of the reversal risk assessment changes over time from negligible to non-negligible (for instance, as the activity's underlying risk profile may evolve over time), and post-crediting monitoring has concluded on the basis that the reversal risk is negligible, then the post-crediting monitoring must be restarted to account for the up-to-date reversal risk level of the removals. The reversal risk assessment tool must enable activity participants to have a dynamic understanding of the overall reversal risk level, as for instance the underlying risk factors may change over time which impacts the outcome of the risk assessment.	Activity participants may submit requests to conclude post-crediting monitoring, by demonstrating for the consideration and approval of the Supervisory Body, evidence that the removals will be stored with negligible risk of reversal and/or that potential future reversals of removals for which 6.4ERs have been issued have been remediated as though a reversal has occurred as per section 3.6.3 Addressing reversal risk and reversals of this guidance, taking into account the residual reversal risk of the activity based on its current reversal risk assessment. **If post-crediting monitoring has concluded based on an assessment that the removals are stored with negligible risk, and that assessment of negligible risk later becomes non-negligible, then the post-crediting monitoring responsibilities shall be restarted (per [*refer to relevant sections/subsections*]).**

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Removals	3.2	20(b)	Addition of relevant principle to contextualise why post-crediting monitoring is important.	(b) The timeframe for post-crediting monitoring, including factors that inform duration and phasing, **which provides assurance on the permanence of removals**;
Removals	3.3	22(d)	Addition of the word 'quantitative' for avoidance of doubt that the estimate of any reversals should be quantitative in nature, alongside any additional qualitative descriptor.	(d) **Quantitative** ~~E~~estimates of any reversals that occurred during each monitoring period, including descriptive information on how reversals occurred, whether they were avoidable or unavoidable, and remedial actions taken;
Removals	3.3	24	In the event of a reversal event, a monitoring report must consequently be required per the process in section 3.6.2.	Methodologies shall contain provisions to specify the minimum frequency of monitoring report submission, which shall be commensurate with the degree and nature of the risk of reversals determined through a risk assessment undertaken by the activity participants as per 3.6.1. Reversal risk assessment. Based on the results of the risk assessment referred to above, the frequency may range from one to five years from the submission date of the first monitoring report. Activity participants may choose a shorter period for monitoring than the specified minimum frequency. A reversal event **shall** ~~may~~ also trigger the preparation of a monitoring report as described in 3.6.2 Post reversal actions.
Removals	3.6.1	35	For clarity and avoidance of doubt, it would be valuable to explicitly state the sections and subsections of the guidance referred to in 'as described below'.	Activity participants shall also develop and describe plans to mitigate and monitor the risks and steps taken. Risks that cannot be eliminated shall be addressed as described below in this document, **per [*refer to relevant sections/subsections*].**
Removals	3.6.2.1	38(b)	The rationale for the "independent third-party" addition is the same as explained for the comment on section 4.2, paragraph 26(a), of the methodologies guidance above.	(b) Activity participants wishing to demonstrate that removals for which 6.4ERs have been issued were not disturbed by the observed event prior to submitting a full monitoring report shall submit a**n independently third-party** verified monitoring report of the information referred to in paragraphs 22 (a)-(c) above, which may be provided digitally;
Removals	3.6.2.1	38(d)	If the reversal event is still ongoing, and after the initial notification has been made the activity participant decides to ask to extend the deadline for when the full monitoring report is due, then an interim solution to update and enable transparency should be to provide an interim monitoring report by the deadline set out in 38(c), before submission of the full monitoring report at a later point.	(d) In case the reversal event is still ongoing such that a delayed submission of the full monitoring report would result in more complete and accurate information, the activity participant may submit a verified monitoring report referred to in paragraph 38(b) above to request the Supervisory Body to extend deadline for submission of the full monitoring report by 90-180 days from the original submission deadline. **If a request is made to delay submission of the full monitoring report and this is granted, an interim monitoring report shall be made by the deadline set out in 38(c) to provide an interim update.**
Removals	3.6.2.1	41	In principle, third parties should be allowed to make notifications to the 6.4 SB, but the 6.4 SB should consider and develop an appropriate process to facilitate this.	The Supervisory Body will develop further guidance in regard to the measures in this section, including the format and procedures for notifications and reports that may be submitted digitally and **to enable** ~~treatment of~~ notifications from third parties to the Supervisory Body of observed events that could potentially lead to reversals.
Removals	3.6.3.1	54	It would be optimal for reversals to be remediated with similar 6.4ERs; we agree this should be by vintage, but also other elements such as a similar type of activity where possible.	Following the Supervisory Body's review of a full monitoring report that reflects reversals, the Supervisory Body will notify the registry administrator of the results of its review, after which the registry administrator shall effect a cancellation of Buffer 6.4 ERs equal to the amount of unavoidable reversals requiring remediation. Where possible, reversals should be remediated with 6.4 ERs from the same vintages, **same type of 6.4ERs (e.g. mitigation contribution A6.4ERs or authorized A6.4ERs), and have been generated from equivalent or similar activities.**

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Removals	3.6.3.1	56	Additional 'reasonable worst case scenarios' text refers to the most challenging and high impact scenarios which are plausible - these types of scenarios must be considered by the 6.4 SB to robustly stress-test the adequacy of the buffer pool. As part of this stress testing, the SB should be mindful of the activity and geographic diversity of the buffer, which will influence how the risk of reversals is spread and how effectively potential reversal impacts can be remediated by buffer pool. Additional text is also proposed to ensure the 6.4 SB considers and undertakes remedial measures required to manage any identified risks to the buffer pool's operation. This consideration could include changing the buffer pool governance and/or operations – through to considering the use of supplementary remedial measures which address reversal risk. The 'should' to 'shall' change is required to ensure there is transparency around the contents of the buffer pool, which would allow for external scrutiny and challenge of its robustness. We would like to see the buffer clearly distinguishing mitigation contribution A6.4ERs from authorized A6.4ERs and also providing appropriate summaries and grouping by reversal risk assessment outcome (e.g. X% of buffer pool units are subject to high reversal risk, etc.).	The Supervisory Body shall oversee a periodic stress-test of the Reversal Risk Buffer pool at least every three years to assess, inter alia, the pool's resilience for a range of plausible reversal risk scenarios, **including reasonable worst case scenarios,** affecting the activities linked to the buffer pool**, and consider and implement any potential remedial measures required to manage risks to the robustness of the pool**. In addition to regular stress-testing, the composition of the buffer pool, including the share of 6.4 ERs by vintage, region and country, activity type, **authorisation type, assessment of reversal risk**, and methodology, **shall** ~~should~~ be published annually.
Removals	3.8	62	It is vital that robust social and environmental safeguards are in place to optimally avoid, and where not possible minimise, any negative impacts from the activity; such identified negative impacts should be made publicly available. Building on this, it would be helpful if the activity also explicitly promoted positive environmental and social impacts that can result from the activity too. We recall our UK submission to the UNFCCC on activities involving removals (May 2023) which sets out our views on environmental and social safeguards.	62. Activity participants shall apply robust social and environmental safeguards to minimize and, where possible, avoid negative environmental and social impacts of the activity, **and promote positive environmental and social impacts where possible**: (a) In accordance with requirements contained in Article 6.4 mechanism activity standard, including the application of the Article 6.4 mechanism sustainable development tool, guidance on local and global stakeholder consultation and where applicable, the Appeals and Grievance Procedure; and (b) Any other applicable provisions developed by the Supervisory Body to avoid negative environmental and social impacts of an activity involving removals.