

A6.4-SBM013-AA-A11

Information note

Options to revise the recommendation on the requirements for Article 6.4 methodologies, taking into account stakeholder inputs

Version 02.0



United Nations
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Climate Change

COVER NOTE

1. Procedural background

1. The Supervisory Body of the Article 6.4 mechanism (SBM), at its 10th meeting (SBM 10), provided guidance for further work on the methodological products for the Article 6.4 mechanism. Guidance relating to two documents developed by the SBM at its 9th meeting (A6.4-SB009-A01: Requirements for the development and assessment of Article 6.4 mechanism methodologies and A6.4-SB009-A02: Activities involving removals under the Article 6.4 mechanism) included work to improve the understanding of concerns raised by Parties at the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA 5) through a call for inputs, to be open for a period of six weeks beginning on 4 March 2024.¹ The SBM requested the secretariat to provide a compilation of the inputs received, including a high-level analysis for consideration by the SBM prior to its 12th meeting.
2. The SBM, at its 10th meeting, also requested the secretariat to organize an event to engage with Parties and stakeholders during the sixtieth sessions of the Subsidiary Bodies (SB 60), with a view to facilitating its work on methodological requirements and guidance on activities involving removals.
3. The SBM, at its 12th meeting, considered the information notes “Compilation and summary of stakeholder inputs on activities involving removals under Article 6.4 mechanism” and “Compilation and analysis of stakeholder inputs on the requirements for Article 6.4 methodologies”, as contained in annex 1 and annex 2 to the annotated agenda of SBM 12², respectively, and requested:
 - (a) The secretariat to update these information notes based on any inputs received at the Supervisory Body’s engagement event, held in Bonn on 3 June 2024 at SB 60, and guidance provided by the SBM at its 12th meeting, for consideration by the SBM at its 13th meeting, compiling the inputs according to existing categories and including additional sections to cover all inputs made;
 - (b) The secretariat to include in the updated information notes options to revise the documents developed by the Supervisory Body at its ninth meeting (i.e. A6.4-SB009-A01 and A6.4-SB009-A02).
 - (c) The Methodological Expert Panel (MEP) to take into the inputs referred above under its work programme mandated by the Supervisory Body.

¹ The call was open from 4 March to 15 April 2024 and 36 submissions were received. See Stakeholder interactions: Further input on requirements for methodologies and activities involving removals, available at: <https://unfccc.int/process-and-meetings/the-paris-agreement/paris-agreement-crediting-mechanism/calls-for-input/call-for-input-2024-stakeholder-interactions-further-input-requirements-for-methodologies-and>.

² <https://unfccc.int/event/Supervisory-Body-12>

4. The SBM engagement event at SB 60 was moderated by the Chair and Vice-Chair of the SBM.³ It was well attended, and seven Parties or group of Parties and 10 non-Party stakeholders made oral interventions in response to questions posed by the SBM during the event.⁴ The interveners are listed in Appendix 3 References.

2. Purpose

5. This document provides:
- (a) An updated information note (according to paragraph 3 above; inputs not fitting in existing categories were included in section “other inputs”);
 - (b) Summary and detailed inputs from Parties and non-Party stakeholders at the SBM engagement event at SB 60 (see appendix 1);
 - (c) Options to revise the document developed by the SBM at its ninth meeting (i.e. A6.4-SB009-A01) (see appendix 2).

3. Key issues and proposed solutions

6. The secretariat paraphrased and grouped the information in the submissions and oral interventions to create a synthesis for easy readability and flow of information. In this process, despite the best efforts, some relevant information may have been unintentionally omitted or not correctly represented. Readers are encouraged to consult the original submissions and oral interventions (see footnotes 1 and 2) to understand fully the background and context in which proposals are made in the submissions and interventions.
7. In-text citations in this document use acronyms and reference numbers for the written submissions (e.g. [GMT, 390] to denote Global Mangrove Trust Limited, together with its reference number 390) to facilitate easy access to the original submissions. Inputs from the engagement event include only acronyms. References to submissions from Parties are in bold font. See Appendix 3 for a list of all submissions and interventions and reference notations.
8. About options to revise the documents developed by the SBM at its ninth meeting:
- (a) Only paragraphs where changes are proposed are reproduced;
 - (b) The numbering of options does not represent a hierarchy (e.g., option 1 is not necessarily preferred over option 2). Square brackets are used to indicate sub options. Curly brackets are used to include explanatory text;
 - (c) Textual changes proposed that are highlighted are based on written inputs received in response to the call for inputs;
 - (d) Not all inputs received have been reflected, pending further guidance from the SBM (e.g. whether the tonne-year accounting/crediting method currently excluded is to

³ [Article 6.4 Supervisory Body: Engagement with Parties and stakeholders on methodologies and removals guidance | UNFCCC](#).

⁴ A6.4-SBM012-A01: Information note: Guiding questions for the SBM engagement event at the sixtieth session of the Subsidiary Body (SB 60).

be further assessed). Detailed technical inputs (e.g. quantitative methods for uncertainty assessment) are also being considered by the MEP in accordance with paragraph 3 (a).

- (e) Written inputs made relating to new categories (i.e. included under the section “other inputs”) and inputs received during SB 60 have not been reflected in the options to revise pending further discussion and guidance by the SBM;
- (f) Some sentences or phrases are square bracketed but with no alternative text proposed, the alternative in that case is “no text” on the issue.

3.1. High-level summary of call for inputs

9. A total of 187 comments were received on document A6.4-SB009-A01 (methodologies).
10. Section 3 (Normative reference) received four comments related to inclusion of additional definitions and clarification of the definition of emission reductions.
11. Section 4 (Methodology principles) received 145 comments. Six general comments focused on permanence criteria, jurisdictional approaches, and interpretation of the rules, modalities and procedures for the Article 6.4 mechanism (RMP) requirements.
12. Section 4.1 (Encouraging ambition over time) received 13 comments, emphasizing that the requirements should not be ambiguous and implications at the activity level should be considered. Applicability to removal activities should be clarified. Concerns were raised regarding paragraph 19 of the document, particularly its practicability and the potential threat to Indigenous Peoples.
13. Section 4.2 (Being real, transparent, conservative, credible) received 41 comments. Submissions recommended that terms such as “credible”, “reliable,” and “extraneous,” be avoided and quantitative requirements be provided, for example, for “conservativeness.” Additional recommendations on the quantification of emission reductions included stricter data requirements, information disclosure, accuracy requirements, and the use of innovative tools. Other suggestions included introducing “permanent net atmospheric effect” criteria, limiting private sector purchases of offsets, and excluding certain activities. Comments were received both in support of and against the tonne-year accounting to address permanence.
14. Section 4.3 (Establishing that the selected baseline is below business-as-usual) received 10 comments. Concerns were expressed over the requirement to set baselines below business as usual (BAU), citing especially a lack of clarity of the definition of BAU, its potentially prohibitive effects on projects, contradictions with suppressed demand, and how use of below BAU baselines might disadvantage policy level “early-movers”.
15. Section 4.4 (Contributing to the equitable sharing of mitigation benefits between participating Parties) received 19 comments. The main recommendations were for improving clarity of key terms, for example, “equitable sharing” and “mitigation benefit”, and their quantification aspects. Other recommendations included recognizing the Indigenous People’s rights, avoiding language that precludes certain activities, and establishing a linkage to the advancement of sustainable development. It was also pointed out that while involvement of the designated national authority (DNA) is important, the SBM needs to set a framework within which the DNA can define its terms. Question was

- also raised whether it is the SBM's role to make recommendation to the host Party on this matter. One suggestion was received to assess at the project level or through standardised baselines.
16. Section 4.5 (Aligning with the NDC of each participating Party, if applicable, its LT-LEDs, if it has submitted one, the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement) received four comments, two of which discussed how it can be implemented.
 17. Section 4.6 (Approaches to set the baseline) received 12 comments, including some seeking clarification on the term "downward", suggestions to quantify "conservativeness," and the applicability of the requirements to afforestation/reforestation (A/R) activities, among others.
 18. Section 4.7 (Addressing elements of paragraph 33 and paragraph 36 of the RMP) received 17 comments, mostly expressing concerns over the term "downward," its definition, quantification, and how it can be interpreted in combination with the "economic viability of crucial mitigation activities."
 19. Section 4.8 (Encouraging broad participation) received nine comments. Two were in reference to "avoiding complexity" in paragraph 54 of the document, one of which pointed out that the requirements in paragraph 54 will not necessarily increase broad participation, and the other which suggested the requirements might run counter to taking into account the local context. Two comments were received on the involvement of Indigenous Peoples.
 20. Section 4.9 (Including data sources, accounting for uncertainty and monitoring requirements) received six comments, including a recommendation to explicitly require consistency with the Intergovernmental Panel on Climate Change (IPCC). The need for additional guidelines was expressed, including on the publication and use of open data, and on "expert judgement". A recommendation was made to require full and effective implementation of Free, Prior and Informed Consent (FPIC) when project activities are within and adjacent to Indigenous Peoples' territories, and to recognize Traditional Indigenous Knowledge (TIK) as scientific data.
 21. Section 4.10 (Recognizing suppressed demand) received two comments, one suggesting a case-by-case approach to assess suppressed demand.
 22. Section 4.11 (Talking into account policies and measures and relevant circumstances) received one comment.
 23. Section 4.12 (Standardized baselines) received four comments; one said the requirements in paragraph 73 of the document are over-specified, and another stated the requirements might surpass the authority of the SBM.
 24. Section 5 (Additionality demonstration) received 20 comments, 15 of which were on paragraph 80 of the document. Multiple questions and recommendations were received relating to clarity of paragraph 80, specifically, whether all subitems are mandatory, and if so, consistency with item in paragraph 80 (b) which suggests that barrier analysis may be optional and/or may replace investment analysis. One suggested that all items be maintained as mandatory, while another argued that the project proponent should be allowed to choose freely between the investment analysis and barrier analysis without justification. Three comments were received on item in paragraph 80 (c), including those

seeking further clarity on whether the host Party's Nationally Determined Contribution (NDC) was included and cases where laws are not fully enforced. A suggestion was made to include the performance-based approach mentioned in paragraph 83 of the document. Additional requirements were suggested, including on prior consideration. One recommendation was received to require Indigenous Peoples' inputs to be considered in the additionality demonstration.

25. Section 6 (Leakage) received 13 comments, including on the need to consider market leakage and cross-border leakage. Clarification was sought on paragraph 88 of the document. A suggestion was received to make "nesting" mandatory and to align it with other mechanisms such as the European Union Emissions Trading System (EU-ETS).
26. Section 7 (Non-permanence and reversals) received five comments, four of which were on paragraph 93 of the document, including two comments on permanence requirements.

4. Subsequent work and timelines

27. The secretariat will carry out further work following any guidance received from the SBM at its 13th meeting.

5. Recommendations to the Supervisory Body

28. The SBM may wish to consider the information note together with the submissions under the call for inputs section of the mechanism website in their entirety and the inputs received at SB 60 in their entirety (see footnote 1 and 2) and options to revise SB 009 documents under Appendix 2. The SBM may wish provide guidance to the secretariat for further work on the requirements on methodologies and removals.

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1. Introduction

1. The Supervisory Body of the Article 6.4 mechanism (SBM), at its tenth meeting, provided guidance for further work on the methodological products for the Article 6.4 mechanism. Guidance relating to two documents developed by the SBM at its 9th meeting (A6.4-SB009-A01: Requirements for the development and assessment of the Article 6.4 mechanism) included work to improve the understanding of concerns raised by Parties at the fifth session of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA.5) through a call for inputs, to be open for a period of six weeks beginning on 4 March 2024.⁵
2. The SBM requested the secretariat to provide a compilation of the inputs received, including a high-level analysis for consideration by the SBM prior to its 12th meeting.
3. This information note contains a summary and compilation of comments received on the document A6.4-SB009-A01 “Requirements for the development and assessment of Article 6.4 mechanism methodologies.”

2. Inputs received on specific sections/ subsections/ paragraphs of A6.4-SB009-A01

3. Normative references

4. Section 3 (Normative reference) received five comments related to inclusion of additional definitions and clarification of the definition of emission reductions.
5. [GMT, 390] suggests including definitions for the following terms:
 - (a) **Remote sensing** refers to the use of technologies that detect and monitor the physical characteristics of an area by measuring its reflected and emitted radiation at a distance.
 - (b) **Computer vision technology** refers to a field of computer science and a related set of processes that enable computers to identify and understand objects (such as buildings and trees) within images and videos.
 - (c) **Open data** is digital data that is made available with the technical and legal characteristics necessary for it to be freely used, reused, and redistributed by anyone, anytime, anywhere.
6. **Paragraph 4.** The “shall” requirements in this document are those that the user of this document (i.e. activity participants, host Parties, stakeholders, or the Supervisory Body) is obliged to meet in order to claim conformance to this document. Other types of provisions in this document include recommendations (“should”), permissions (“may”), possibilities and capabilities (“can”) and items for inclusion in the work plan of the

⁵ Call for input 2024. Stakeholder interactions: Further input on requirements for methodologies and activities involving removals, available at: <https://unfccc.int/process-and-meetings/the-paris-agreement/paris-agreement-crediting-mechanism/calls-for-input/call-for-input-2024-stakeholder-interactions-further-input-requirements-for-methodologies-and->

Supervisory Body (“will”). Besides prescriptive recommendations, explanatory information is also included in this document (e.g. summarizing the basis for or reasoning behind a requirement).

7. No comment was received on this paragraph.
8. **Paragraph 5.** *Reductions in emissions, increases in removals, as well as mitigation co-benefits of adaptation actions and/or economic diversification plans, are each and collectively referred to as ‘emission reductions or removals’ (6.4 ERs) in this document.*
9. There should be a clearer differentiation between emissions reductions and removals within the overall structure of Article 6.4’s regulatory framework into Net Removals (A6.4NR?) and Emission Reductions (ER). This distinction guarantees transparency and modularity in the mechanism. Modularity ensures that the vastly different needs of activities, proponents, and stakeholders are met, while transparency allows modules to learn from one another. [44M, 383]
10. Additional justification should be provided of expanding the definition of “emission reductions and removals” by including “mitigation co-benefits of adaptation actions and/or economic diversification plans” to avoid ambiguity. [ICLRC, 400]
11. **Paragraph 6.** *Mechanism projects, programmes of activities and component projects are collectively referred to as “activity” or “activities” in this document.*
12. [ICLRC, 400] recommends the following alternative text: “The terms “activity” or “activities” in this document shall be used in the meaning set forth in the RMP. Specifically, we recommend that the definition of “activity” follows the guidelines outlined in paragraphs 1(a) and 31(b) of the RMP.
13. **Paragraph 7.** *The terms “technologies”, “measures” and “practices” are interchangeably used in this document and refer to technologies, measures, and practices across all sectors.*
14. No comment was received on this paragraph.
15. **Paragraph 8.** *Where scientific information is relied upon for methodologies, IPCC publications should be used, when applicable.*
16. [UK, 410] proposes the following change (underlined): “Where scientific information is relied upon for methodologies, IPCC publications shall ~~should~~ be used, when applicable.”.

4. Methodology Principles

17. Section 4 (Methodology principles) received 144 comments. Three general comments focused on permanence criteria, jurisdictional approaches, and interpretation of the rules, modalities and procedures for the Article 6.4 mechanism (RMP) requirements.
18. [QB, 387] proposes adding a new paragraph: “Activities participants shall demonstrate the permanence of removals and explain how they comply with the permanence criteria.” It is imperative, that the concept of permanence be at the heart of the methodology principles.
19. Collectively, these principles are useful, yet insufficient to deliver on the Paris Agreement’s goals with sufficient speed and scale. The primary purpose of Article 6.4 is to meet each country’s NDCs, with each Article 6.4 ER having the same quality and standard of

- robustness by considering national emissions and removals for the relevant sector(s) as the basis for the accounting. This also helps establish consistency and comparability during the BTR technical expert review process [CfRN, 413]
20. **Paragraph 9.** *Mechanism methodologies are intended to provide the basis for assessment of creditable emission reductions or removals, and whether activities satisfy additionality requirements.*
 21. It is not clear why 'additionality requirements' are specifically drawn out in this paragraph and no other relevant RMPs. It would be helpful to generalise the statement to reference all relevant RMPs and any future guidance from the 6.4 SB. [UK, 410]
 22. **Paragraph 10.** *Paragraph 33 of the RMP applies to methodologies, and it is relevant to baseline-setting, the avoidance of leakage, and the demonstration of additionality of activities.*
 23. [ICLRC, 400] recommends the following alternative text: "Paragraph 33 of the RMP applies to methodologies, and it is relevant to, among other things, baseline-setting, the avoidance of leakage, and the demonstration of additionality of activities."
 24. **Paragraph 11.** *Paragraph 34 of the RMP sets out additional requirements, including with respect to policies, national circumstances and reversals.*
 25. No comment was received on this paragraph.
 26. **Paragraph 12.** *Paragraph 35 of the RMP frames the basic procedures for the development of methodologies by host Parties, the Supervisory Body and activity participants.*
 27. No comment was received on this paragraph.
 28. **Paragraph 13.** *Paragraph 36 of the RMP provides a choice of approaches for the baseline-setting and requires the justification of the choice(s) made, including demonstration of consistency with paragraph 33 of the RMP.*
 29. No comment was received on this paragraph.
 30. **Paragraph 14.** *Paragraph 37 provides for host Parties and the Supervisory Body to develop standardized baselines consistent with paragraph 33 of the RMP.*
 31. No comment was received on this paragraph.
 32. **Paragraph 15.** *Paragraph 38 of the RMP applies to the demonstration of additionality of activities and identifies specific tests.*
 33. To achieve action at scale, jurisdictional scale approaches should be included early in the process. Additionally, policy and SFM⁶ also need to be considered with immediacy as the impact of the last few high forest cover low deforestation jurisdictions may soon also lose this status with no incentive or coverage by Article 6.4. [GY, 407]
 34. **Paragraph 16.** *The Supervisory Body may at a future point in time undertake consideration of eligibility of other types of activities such as policy, jurisdictional or*

⁶ It is assumed that reference is to sustainable forest management

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.

35. [UK, 410] proposes following change (underlined), as 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): "*The Supervisory Body will ~~may~~...*".

4.1. Encouraging ambition over time

36. Section 4.1 (Encouraging ambition over time) received 13 comments, emphasizing that the requirements should not be ambiguous and implications at the activity level should be considered. Applicability to removal activities should be clarified. Concerns were raised regarding paragraph 19, particularly its practicability and the potential threat to Indigenous Peoples.
37. Paragraphs 18 and 19 should be further clarified. It is unclear if it relates with the baseline updating practices foreseen in existing methodologies or a new approach proposed by the SBM. [CI, 386]
38. **Paragraph 17.** *Paragraph 33 of the RMP states that "Mechanism methodologies shall encourage ambition over time (...)"*.
39. No comment was received on this paragraph.
40. **Paragraph 18.** *Mechanism methodologies shall contain provisions to ensure that total creditable amount of emission reductions are progressively reduced to encourage ambition of activities over time, while taking into account host Party circumstances and creditable amount of emission reductions required to remove barriers to the deployment of technologies as described in paragraph 19 below.*
41. [VD, 381] proposes either dropping this provision or requiring the host country to consider and approve the manner of progressive reduction in emission reductions from project activities registered under each approved methodology under the Article 6.4 Mechanism. "It is not appropriate to consider that encouraging ambition is to be done at the "project activity level. It is an activity to be conducted at the policy/regulatory level by the host country". The progressive reduction during or at the renewal of crediting period as proposed is likely to be subjective and beyond the control of activity proponents. It may discourage project proponents from undertaking emission reduction activities.
42. It is assumed that this paragraph is meant for emissions reductions and carbon removals based on the 2021 Glasgow Agreement but the wording lacks clarity, especially regarding how it can be applied to carbon removals. There appears to be a disconnect on how baselines under removal activities could be dealt with. This should be further addressed by the A6.4SB. [NEP, 384]
43. The term "ensure" should be replaced with the term with "encourage". [CI, 386]
44. [CS, 395] proposes the following changes to the text (underlined): "*Mechanism methodologies shall contain provisions to ensure that specific total creditable amount of emission reduction remains constant or is ~~are~~ progressively reduced to encourage ambition of activities over time...*". The total creditable amount of emission reductions may

- progressively increase despite a reduction in the project's emission reduction intensity over time, in case of projects including phased implementation / progressive installations (cookstoves).
45. The use of the term "*emission reductions*" (rather than "*emission reductions or removals*" as defined in Section 3) should be double-checked and justified. Otherwise, the terms that are already (including the term "*emission reductions or removals*") should be used to ensure consistency throughout the document and to avoid ambiguity. [ICLRC, 400]
 46. The ICVCM Assessment Framework (AF) requires the aggregate length of crediting periods to be short enough to ensure progression over time. In addition, Criterion 10.3 and program-level requirements provide for reassessment of the baseline scenario at every renewal of the crediting period and encourage taking into consideration any material changes that could affect robust quantification and conservativeness. For the next iteration of the AF, the ICVCM will consider whether to require quantification methodologies to ensure that the approach to updating and reviewing the baseline increases the ambition of the baseline over time. (Refer to ICVCM AF Criterion 10.7) [ICVCM, 401]
 47. **[UKR, 414]** proposes to either delete the paragraph or rephrase it as follows (underlined): "Mechanism methodologies shall, to the extent possible, apply dynamic baselines that reflect the changing nature of the host countries' economies in low-carbon transition, encouraging investment in ambitious activities that will maintain their relevance and comparative emission reduction levels ~~contain provisions to ensure that total creditable amount of emission reductions are progressively reduced to encourage ambition of activities over time, while taking into account host Party circumstances and the need creditable amount of emission reductions required to encourage remove barriers to the deployment of technologies~~ low-carbon solutions as described in paragraph 19 below."
 48. **Paragraph 19.** *Mechanism methodologies shall contain provisions encouraging the deployment of technologies or measures that are not widely used or available in specific locations, to facilitate knowledge transfers and to encourage deployment of technologies or measures that reduce the cost of decarbonization and unlock investment in low-carbon solutions.*
 49. [IEN, 395] proposes deleting paragraph 19. The language advocating for the deployment of technologies or measures that are not "*widely used*" or "*available in specific locations*" within mechanism methodologies is deeply troubling and poses significant risks to the rights of Indigenous Peoples, Indigenous sovereignty, and Indigenous health. This provision could result in the imposition of external measures that are destructive and violate Indigenous cultures, territories, and livelihoods. It also raises concerns about the potential introduction of dangerous, unproven technologies such as geoengineering (which often targets Indigenous territories) or culturally inappropriate infrastructures like Carbon Capture and Storage (CCS) and hydrogen hubs on Indigenous lands and territories.
 50. It is unclear how this requirement can be implemented in an inclusive way and encourage broad participation. Under the ICVCM AF, encouragement of deployment of technologies and knowledge transfer is operationalized through the additionality test, where market penetration is a necessary element thereof in conjunction with either investment or barrier analysis. (See also their comment to paragraph 80.) [ICVCM, 401]

51. It is unclear how this will be implemented in practice. We support increasing ambition over time however this should be addressed at the time of project crediting period renewal. It will be challenging to have the method of calculating ERs change within a crediting period, e.g. getting progressively more conservative each year. Methodologies should instead be set up from the outset to ensure net mitigation e.g. by taking conservative approaches and applying conservative assumptions. [API, 405]
52. **[UKR, 414]** proposes the following changes (underlined): “*Mechanism methodologies shall contain provisions encouraging the deployment of emission reduction technologies or measures that are not widely used or available in specific locations, to facilitate knowledge transfers, remove barriers to increasing ambition of NDCs and ~~to encourage deployment of technologies or measures that~~ reduce the cost of decarbonization by and unlocking investment in low-carbon solutions.*”.
53. **Paragraph 20.** *Mechanism methodologies may contain provisions to enable the inclusion of progressively more efficient and less greenhouse gas (GHG)-intensive technologies, replicable and scalable mitigation activities, an expanded user base, broader geographic coverage, and greater penetration of low-carbon solutions after initial deployment.*
54. Paragraph 20 is vague and would require further clarity, therefore we also suggest deleting it. [CI, 386]
55. **[UKR, 414]** proposes the following changes (underlined): “*Mechanism methodologies ~~may~~ shall contain provisions ~~to enable the~~ encouraging inclusion of progressively more efficient and less greenhouse gas (GHG)-intensive technologies, replicable and scalable mitigation activities, ~~an~~ expanding user base, ~~broader~~ geographic coverage, and ~~greater~~ penetration of low-carbon solutions after initial deployment.*”.

4.2. Being real, transparent, conservative, credible

56. Section 4.2 (Being real, transparent, conservative, credible) received 41 comments. Submissions recommended that terms such as “credible”, “reliable,” and “extraneous,” be avoided and quantitative requirements be provided, for example, for “conservativeness.” Additional recommendations on the quantification of emission reductions included stricter data requirements, information disclosure, accuracy requirements, and the use of innovative tools. Other suggestions included introducing “permanent net atmospheric effect” criteria, limiting private sector purchases of offsets, and excluding certain activities. Comments were received both in support of and against the tonne-year accounting to address permanence.
57. [QB, 387] proposes adding a new paragraph: “Mechanism’s methodologies shall contain *provisions for generating 6.4ERs from permanent net atmospheric effects resulting from emissions reductions or removals.*”. Activity participants shall also demonstrate the net atmospheric effect of their removal activity.
58. The text does not reflect the RMPs directly, making it less comprehensible and deviating from the requirements of RMP. For example, it has requirements for methodologies to contain provisions for an outcome, not requirements for the outcome itself. See comments to paragraph 22 – 26 for the proposed changes to the text. [NEP, 384]
59. [YNG, 403] proposes adding a new paragraph after paragraph 26: “Private sector entities shall be limited to purchasing “mitigation contribution” A6.4 units representing cancellations within the host country. A6.4 credits shall not be used as offsets.”.

60. [YNG, 403] proposes adding a new paragraph after paragraph 26: "The use of tonne-year accounting shall not be permitted as it lacks environmental integrity. Carbon storage of different durations and locations shall not be considered functionally equivalent."
61. [YNG, 403] proposes adding a new paragraph after paragraph 26: "Corresponding adjustments shall be rigorously applied to any transferred mitigation outcomes, including removals integrated into products, to uphold environmental integrity."
62. [YNG, 403] proposes adding a new paragraph after paragraph 26: "Avoided emissions from reduced deforestation, conservation, or other avoidance activities including REDD+ shall be excluded from eligibility under Article 6.4, as these do not represent additional mitigation to offset emissions."
63. **Paragraph 21.** Paragraph 33 of the RMP states that "Mechanism methodologies shall (...) be real, transparent, conservative, credible (...)".
64. No comment was received on this paragraph.
65. **Paragraph 22.** 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 should be based on up-to-date scientific information and reliable data, excluding extraneous cofactors affecting emission reductions or removals.
66. The ex post tonne-year crediting method is being increasingly validated by scientific research and tends to be overlooked mainly because it generates fewer credits at the beginning of projects compared to use of the ex ante crediting method. It is proposed to replace the first sentence by the following: "Mechanism methodologies shall use the ex post tonne-year crediting method 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." [FA, 382]
67. [NEP, 384] proposes the following changes to the text (underlined): "Mechanism methodologies shall contain credible methods for ~~estimating~~ calculating 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 should be based on up-to-date scientific information and reliable data, excluding extraneous cofactors affecting emission reductions or removals.~~"
68. [CI, 386] suggests deleting the second sentence as language such as "up to date" and "reliable" and "extraneous" are subjective and the sentence is not implementable as written. [CI, 386]
69. [QB, 387] proposes the following change to the text (underlined): "Mechanism methodologies shall contain credible methods for estimating emission reductions or removals to ensure that the results of Article 6.4 activities represent a real net atmospheric effect equivalent to that obtained as a result of an emission reduction of one real ton of GHG...". (See their general comment on Section 4.2. for the rationale.) [QB, 387]
70. [CMW, 394] proposes the following change to the second sentence (underlined): "Such estimation ~~should~~ shall be based on up-to-date scientific information and reliable data, excluding extraneous cofactors affecting emission reductions or removals."

71. [ALCT, 399] proposes amend the text to include a clause on ex ante data as follows: "While mechanism methodologies must employ credible methods for estimating emission reductions or removals, they shall also permit the use of recognized ex ante data, such as IPCC default values, particularly when such data are consistently used in a country's GHG inventories. This use must be in compliance with the latest scientific findings and appropriately reflect the country's specific conditions to ensure the environmental integrity and comparability of the emission reductions or removals across different jurisdictions."
72. The proposed wording of paragraph 22 lacks clarity regarding the definition of "credible" when applied to methodologies. The term "credible methods" does not enhance clarity as it includes the term needing definition ("credible"). We recommend that the definitive features establishing methodologies (or methods) as "credible" be determined and outlined in the proposed document. [ICLRC, 400]
73. [UK, 410] proposes the following change to the second sentence (underlined): "Such estimation shall ~~should~~ be based on up-to-date scientific information and reliable data, excluding extraneous cofactors affecting emission reductions or removals."
74. Not only methodologies but also the guidance should be written in a language that is accessible to a broad range of stakeholders. [UKR, 414]
75. It is recommended to define "extraneous co-factors" in a transparent and understandable way or deleting the last sentence. [UKR, 414]
76. **Paragraph 23.** *Mechanism methodologies shall contain provisions to require transparent descriptions of the source of the data used, the assumptions made, the references used and the steps followed in the estimation of the results of Article 6.4 activities, including equations where necessary.*
77. [NEP, 384] proposes the following changes to the text of paragraph 23 (see their general comment to section 4.2 for the rationale: "Mechanism methodologies shall ~~contain provisions to require...~~". [NEP, 384]
78. [GMT, 390] proposes adding the following text to the end of the paragraph 23: "to enable the replicability of the results."
79. [CMW, 394] proposes adding the following sentence: "Mechanism methodologies shall also contain provisions to require transparent disclosure of the underlying data, assumptions made, and references used, in the publicly available project design document."
80. **Paragraph 24.** *Mechanism methodologies shall contain provisions aimed at the conservative estimation of emission reductions or removals from the measures applied, options chosen, or assumptions made, and shall not overestimate the emission reductions or removals from Article 6.4 activities*
81. [VD, 381] proposes the following change to the text (para 24): "Mechanism methodologies shall contain provisions aimed at the conservative estimation of emission reductions or removals from the measures applied, options chosen, or assumptions made without compromising accuracy, and shall not overestimate the emission reductions or removals from Article 6.4 activities."

82. [NEP, 384] proposes the following changes: (underlined; see their general comment to section 4.2 for the rationale): “*Mechanism methodologies shall ~~contain provisions aimed at~~ ensure the conservative estimation...*”. [NEP, 384]
83. [CI, 386] recommends the following change to text: “*Mechanism methodologies shall contain provisions aimed at the conservative estimation of emission reductions or removals from the measures applied, options chosen, or assumptions made, and ~~shall not overestimate~~ should result in conservative estimates of the emission reductions or removals from Article 6.4 activities.*”.
84. [QB, 387] proposes the following change (underlined): “*Mechanism methodologies shall contain provisions aimed at the conservative estimation of emission reductions or removals and their net atmospheric effect as well as from the measures applied, options chosen, or assumptions made, and shall not overestimate the emission reductions or removals and their net atmospheric effect.*” (See their general comment on Section 4.2.) [QB, 387]
85. [ALCT, 399] proposes adding the following text: “*Mechanism methodologies shall quantify conservatism in terms of a percentage reduction from baseline estimates of emission reductions or removals. This quantification should be based on historical data variability, projected future changes, and the precautionary principle to avoid overestimation of benefits.*”.
86. [KOKO, 406] proposes adding “*In case of uncertainty in measurement or estimation*” at the beginning of the paragraph. The provision for conservativeness shall be applied only in case of uncertainty in measurement or estimation. [KOKO, 406]
87. **Paragraph 25.** *Mechanism methodologies shall contain provisions to require Article 6.4 activities to have a robust monitoring and data capture system as well as a reporting system. Where secondary data is used, the mechanism methodologies shall contain provisions to require activity participants to provide justification that it is an appropriate and conservative source of data.*
88. [NEP, 384] proposes the following changes to the text (underlined; see their general comment to section 4.2 for the rationale): “*Mechanism methodologies shall ~~contain provisions to require~~ ensure credibility by requiring Article 6.4 activities to have a robust monitoring and data capture system as well as a reporting system...*”. [NEP, 384]
89. [GMT, 390] proposes adding the following sentence: “*Mechanism methodologies shall contain provisions to require that the data used and generated for the estimation of results of Article 6.4 activities, is made publicly available, to the highest degree possible, in accordance with open data principles, as defined in the Open Data Charter. The supervisory board will develop further guidance on the application of open data principles in the creation, publication, use and storage of data by mechanism activities.*”.
90. When secondary data is utilized, it might be worth requiring proof of data continuation to ensure consistency in activity monitoring. [SYL, 393]
91. **Paragraph 26.** *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 verification systems;*

- (b) *Requiring the use of technical performance standards that are data driven;*
 - (c) *Including requirements to demonstrate changes in GHG emissions that transparently shows each step in the calculations and the results, and ensure that the calculated emissions reductions or removals are uniquely achieved by and attributable to the activity;*
 - (d) *Adopting life cycle approaches and considering embodied emissions of materials and products, where relevant;*
 - (e) *Choosing the most conservative emissions baseline when multiple sources of data and parameters are available to set the baseline*
92. [FA, 382] proposes adding an additional item: *(f) Forcing the application of an ex post tonne-year crediting method, including robust, transparent and user-friendly measurement, reporting and verification systems.* [FA, 382]
 93. [NEP, 384] proposes to remove this paragraph by moving item (a) – (d) to paragraph 22 and deleting item (e).
 94. [CI, 386] proposes the following change to item (e): “*Choosing ~~the most~~ a conservative ...*”
 95. [QB, 387] proposes the following change to item (c) (underlined): “*(c) Including requirements to demonstrate changes in GHG emissions and their net atmospheric effect that transparently shows each step in the calculations and the results*”. (See also their general comment on Section 4.2.) [QB, 387]
 96. [GMT, 390] proposes the addition of the following item: “*(f) including, where appropriate, the use of remote sensing and computer vision technologies to enable transparent, accurate and credible calculation and estimation of emission reductions.*”
 97. Further clarification should be made on item 26 (d) concerning life cycle approaches and how to be operationalized, including consideration of inclusion in possible guidance or tools, such as baseline or methodological tools addressing leakage. [JP, 391]
 98. [IEN, 395] proposes the following change to the text (underlined): “*Mechanism methodologies shall contain provisions to ensure that all information on emission reductions or removals, including but not limited to data, data sources, calculations, buyers, sellers, and carbon brokers, are real, transparent, conservative, accessible, and credible by:*”.
 99. We encourage that the methodologies requirements consider the specificities of the nature-based solutions in regard to the demonstration of the calculated emissions reductions or removals to be “uniquely achieved by and attributable to the activity”. [ORM, 398]
 100. [ICLRC, 400] proposes replacing “*emission reductions or removals*” with “*they*” as paragraph 33 of the RMP does not impose any requirements regarding emission reductions or removals. Instead, it pertains solely to methodologies. Therefore, we recommend that the proposed document align with the RMP and refrain from establishing any ambiguous requirements for emission reductions or removals, but rather concentrate on methodologies. [ICLRC, 400]

101. Refer to ICVM AF Criterion 3.1 (1) for item (c), Criterion 10.3 (a) (1) for item (e). [ICVCM, 401]
102. **[UK, 410]** proposes the following change to item (a) (underlined): “*Including robust, transparent and user-friendly measurement, reporting and independent third-party verification systems;*”.
103. **[UKR, 414]** proposes the following change to item (d) (underlined): “*Adopting life cycle approaches and considering embodied emissions of materials and products, where relevant and practicable.*”.
104. **[UKR, 414]** proposes the following changes to item (e) (underlined): “*Choosing ~~the most~~ a conservative emissions baseline ...;*”.

4.3. Establishing that the selected baseline is below business-as-usual

105. Section 4.3 (Establishing that the selected baseline is below business-as-usual) received 10 comments. Concerns were expressed over the requirement to set baselines below business as usual (BAU), citing especially a lack of clarity of the definition of BAU, its potentially prohibitive effects on projects, contradictions with suppressed demand, and how use of below BAU baselines might disadvantage policy level “early-movers”.
106. This section concerns establishing the selected baseline below business-as-usual (BAU). The financial implication of such approach needs to be considered. Furthermore, it is unclear how these provisions would apply to removals. This section could include a hook that baselining includes an assessment of financial BAU spending for CDR and not only activity based. [NEP, 384]
107. It should be noted that Paragraph 36 of the RMP, when referring to the benchmark approach (e.g. Item (ii) of Paragraph 36), uses the term “emission level,” not “emissions.” The use of the term “emissions” in the specified paragraphs of the proposed document should be double-checked and justified to ensure consistency with the design of the RMP. (Applicable to paragraphs 28 and 29.) [ICLRC, 400]
108. **[UKR, 414]** proposes deleting the entire section 4.3.
109. **Paragraph 27.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) be below ‘business as usual’ (...).”*
110. [CI, 386] proposes deleting paragraph 27. Provisions to establish baselines and conservative approaches are defined elsewhere. This terminology is not previously defined; moreover, this paragraph is redundant with other provisions, potentially creating confusion. References to “business-as-usual” should be avoided
111. Business as usual also needs to consider absence of policies for protection of forests and sustainable forest management. Business as usual also needs to be relevant to what would have happened over the past 15-20 years, some Parties made deliberate policy decisions to be first-movers on ambitious actions, whereas others did not - demonstrating moral hazard where parties which choose a high emitting pathway benefit twice: once from the benefits of the high-emissions activity in the short term, and then once from establishing a high baseline to create incentives for reducing emissions. **[GY, 407]**
112. **Paragraph 28.** *Mechanism methodologies shall contain provisions to require that the baseline selected for an emission reduction activity in accordance with paragraph 36 of*

the RMP shall be demonstrated as being below 'business-as-usual' (BAU). BAU emissions are plausible reference benchmarks or scenarios for GHG emissions prior to or in the absence of the implementation of the activity. For that purpose, mechanism methodologies shall require the identification of the BAU scenario or reference benchmark emissions and provide an approach for their estimation

- 113. [CI, 386] proposes deleting this paragraph 28. Provisions to establish baselines and conservative approaches are defined elsewhere. This terminology is not previously defined; moreover, this paragraph is redundant with other provisions, potentially creating confusion. References to "business-as-usual" should be avoided. [CI, 386]
- 114. [QB, 387] proposes the following change to the last sentence (underlined): "*For that purpose, mechanism methodologies shall require the identification of the BAU scenario or reference benchmark emissions and their net atmospheric effect and provide an approach for their estimation.*" [QB, 387]
- 115. [CS, 397] suggests setting the baseline below the BAU be made optional. Paragraph 18 already requires mechanism methodologies to have progressively reducing emission reduction volumes. Setting up baseline below BAU levels in addition to the approach required by paragraph 18 could be prohibitive to projects.
- 116. **Paragraph 29.** *Mechanism methodologies shall contain provisions to require activity participants to calculate the difference between the baseline emissions estimated as per the requirements in section 4.6 below and BAU emissions estimated as per paragraph 28 above as a total amount with respect to the crediting period. This shall be demonstrated in the project design document and at each renewal of the crediting period.*
- 117. [CI, 386] proposes deleting this paragraph.
- 118. [QB, 387] proposes the following change to the text (underlined): "*Mechanism methodologies shall contain provisions to require activity participants to calculate the difference between the baseline emissions and their net atmospheric effect estimated*".

4.4. Contributing to the equitable sharing of mitigation benefits between participating Parties

- 119. Section 4.4 (Contributing to the equitable sharing of mitigation benefits between participating Parties) received 19 comments. The main recommendations were for improving clarity of key terms, for example, "equitable sharing" and "mitigation benefit", and their quantification aspects. Other recommendations included recognizing the Indigenous People's rights, avoiding language that precludes certain activities, and establishing a linkage to the advancement of sustainable development. It was also pointed out that while involvement of the designated national authority (DNA) is important, the SBM needs to set a framework within which the DNA can define its terms. Question was also raised whether it is the SBM's role to make recommendation to the host Party on this matter. One suggestion was received to assess at the project level or through standardised baselines.
- 120. Overall mitigation in global emissions (OMGE) and administrative fees under the A6.4 mechanism already amount to 7% of each transfer. It should be noted that given higher valuation of CDR projects, this amounts to substantial contributions by 'technical' carbon removal developers than for other carbon removal credits and emission reduction credits. Given the need to scale up permanent carbon removal solutions, the cost can be

- burdensome for developers. Therefore, a shift towards flat fee as opposed to a percentage-based approach would be encouraged. [NEP, 384]
121. [IEN, 395] suggests emphasising the importance of Free, Prior, and Informed Consent (FPIC), uphold United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), respect Traditional Indigenous Knowledge, and ensure a fair and transparent grievance mechanism.
122. **Paragraph 30.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall...contribute to the equitable sharing of mitigation benefits between the participating Parties...”.*
123. No comment was received on this paragraph.
124. **Paragraph 31.** *Mechanism methodologies shall contain provisions for contributing to the equitable sharing of mitigation benefits between participating Parties. These may 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.*
125. [CI, 386] proposes the following changes to the text (para 31): “Mechanism methodologies shall contain provisions for contributing to the equitable sharing of mitigation benefits between participating Parties. These may 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.~~
126. [CS, 397] proposes the following changes to item (a) (underlined): “Conditions to ensure that the total length of the crediting period(s) of activities is limited to shorter than the lifespan time of the technology implemented unless the lifespan of the project technology is extended by replacements to cover the total length of the crediting period.
127. [ALCT, 399] proposes revising the text to underscore the role of sustainable development: “Mechanism methodologies shall include provisions to ensure that the sharing of mitigation benefits between participating Parties not only adheres to the principle of equity but also tangibly supports the sustainable development objectives of host countries. This shall include explicit alignment with social, economic, and environmental benefits as prioritized by the host country, thus reinforcing the contribution of climate action to broader development goals outlined in the host country’s strategic planning and policies.”
128. [ALCT, 399] proposes amending the text to include: “The Supervisory⁷ Body shall develop a framework defining ‘equitable sharing,’ which includes criteria reflecting the diverse interests and needs of the host country and other stakeholders involved. The framework

⁷ The Submitter stated ‘subsidiary body’, it is understood the reference was to the ‘Supervisory Body’.

should allow for adaptability to suit the unique conditions of each project and host country. 'Mitigation benefits' shall be defined to encompass various forms of outcomes and impacts, such as 'mitigation outcomes,' 'technology transfer,' 'capacity-building,' 'financial revenues,' 'co-benefits,' 'contributions to Sustainable Development Goals (SDGs),' and more. Additionally, the Supervisory Body shall specify 'Participating Parties' to include countries party to the UNFCCC and the Paris Agreement, project developers, project owners, local communities, and other relevant stakeholders. The definition of 'equitable sharing' should consider principles such as equality, merit, needs, rights, and emphasis on benefits for Indigenous Peoples and local communities as primary stakeholders.'.

129. [ALCT, 399] proposes amending item 31 (a) to specify the nature and duration of technology benefits, as follows (underlined): “Conditions to ensure that the total length of the crediting period(s) of activities is *significantly* 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 the crediting period(s). The provision should define 'technology transfer' as a 'mitigation benefit' that includes not only the direct emissions reductions but also the capacity building for the operation and maintenance of the technology beyond the project lifecycle. It is crucial to specify that the lifetime of the implemented technology should exceed the crediting period by a minimum of five years to ensure substantial ongoing benefits and to encourage long-term investment in sustainable technology practices.”.
130. [ALCT, 399] proposes amending item 31 (b) to include a guiding framework from the Supervisory Body, as follows (underlined): “The application of conditions by the designated national authorities (DNAs) ~~that ensure host Party benefits are retained.~~ must fall within a framework established by the Supervisory Body, which outlines minimum standards and guidelines to ensure that host Party benefits are equitably retained and shared. This framework should specify a minimum share of mitigation benefits, potentially differentiated by sector or class of activity, that must be made available to the host Party. The Supervisory Body shall develop this framework taking into account stakeholder inputs and ensuring consistency across countries to maintain a level playing field for mitigation activities and stabilize the carbon pricing dynamics. DNAs may tailor these conditions to fit national circumstances but must adhere to the minimum standards set forth to prevent unreasonable or inequitable conditions that could deter investment and participation in mitigation activities.”.
131. The use of the term “*emission reductions*” (rather than “*emission reductions or removals*” as defined in Section 3 of the proposed document) should be double-checked and justified. Without such justification, it is recommended that the proposed document uses the already defined terms (including the term “*emission reductions or removals*”) to ensure consistency and avoid ambiguity. [ICLRC, 400]
132. Methodologies are not (or should not be) country-specific, therefore it is unclear how this would work. Benefits-sharing is better addressed at project level or through approving standardised baselines. [API, 405]
133. [UK, 410] proposes the following change to the second sentence (underlined): “These ~~may~~ should include one or more of the provisions below:”. Equitable sharing of mitigation benefits between participating Parties is important. Given the potential approach in paragraph 31 (a) and wide scope of paragraph 31 (b), we consider the guidance recommends one or both of those provisions is applied, hence ‘should’ is appropriate.

134. **[UKR, 414]** proposes the following changes to the text (underlined): “Mechanism methodologies shall contain methodology-specific options ~~provisions~~ for ~~contributing determining~~ to the equitable sharing of mitigation benefits between participating Parties. These may 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 d~~Designated national authorities (DNAs) may specify the conditions that ensure their host Party benefits are retained.”.
135. **Paragraph 32.** *The Supervisory Body will establish a process for host Parties to communicate their approach to the operationalisation of paragraph 31(b) above.*
136. No comment was received on this paragraph.
137. **Paragraph 33.** *The Supervisory Body 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.]*
138. Substitute “may” with “shall” in para 32. [CI, 386]
139. **[JP, 391]** proposes adding “...including mitigation co-benefits in mechanism methodologies.” to clarify the “co-benefits” in mechanism methodologies as “mitigation co-benefits” referred to in decision 3/CMA.3, paragraph 31. [JP, 391]
140. [ALCT, 399] proposes revising the text as follows (underlined): “The Supervisory Body shall prepare and provide recommendations to host Parties to assist them in the consideration of equitable sharing of mitigation benefits between participating Parties, including co-benefits in mechanism methodologies. This guidance shall ensure that host Parties receive consistent, expert advice on integrating equity and co-benefits into their climate action strategies, promoting uniformity and fairness in the application of the Article 6.4 mechanism.”.
141. [ALCT, 399] proposes revising the text as follows (underlined) to align with the suggested change to paragraph 31: “Mechanism methodologies shall require the estimation of the mitigation benefits to the host Party, which shall be clearly defined by the Supervisory Body. This definition shall include, but not be limited to, direct emissions reductions, technology transfer, capacity-building, financial and monetary gains, and contributions to sustainable development goals. The Supervisory Body shall provide detailed guidance on how to quantify and value these benefits, ensuring that host Parties have a consistent and equitable basis for assessing the impact of mitigation activities.”.
142. [ALCT, 399] proposes including a provision that allows for the financing of adaptation measures from quantified mitigation benefits: “Mechanism methodologies should also consider the potential for using quantified mitigation benefits to finance adaptation initiatives. This could involve setting aside a percentage of the financial or economic gains derived from quantified mitigation benefits to fund local adaptation projects. Such a provision would encourage a holistic approach to climate action, promoting not only emissions reductions but also enhancing the adaptive capacity of vulnerable communities and ecosystems.”.
143. **[UK, 410]** proposes the following change to the text (underlined): “The Supervisory Body will ~~may~~ prepare recommendations...”.

144. **[UKR, 414]** proposes the following change to the text (underlined): *“The Supervisory Body may prepare ~~recommendations~~ non-intrusive information materials regarding benefit sharing for host Parties, to assist them in the consideration of equitable sharing of mitigation benefits between participating Parties including co-benefits in mechanism methodologies.”.*

145. Refer to ICVCM AF Criterion 13.2 (a). [ICVCM, 401]

4.5. Aligning with the NDC of each participating Party, if applicable, its LT-LEDs, if it has submitted one, the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement

146. Section 4.5 (Aligning with the NDC of each participating Party, if applicable, its LT-LEDs, if it has submitted one, the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement) received 12 comments, two of which discussed how it can be implemented.

147. [YNG, 403] proposes adding a new paragraph after paragraph 37 which states: *“The share of proceeds for adaptation shall be set at a minimum of 5% of A6.4 units issued, increasing annually, to aid adaptation efforts and ensure overall mitigation in global emissions.”.*

148. **Paragraph 35.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) in respect of each participating Party, contribute to reducing emission levels in the host Party, and align with its NDC, if applicable, its long-term low GHG emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement”.*

149. No comment was received on this paragraph

150. **Paragraph 36.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) align with the long-term temperature goal of the Paris Agreement (...)”.*

151. No comment was received on this paragraph.

152. **Paragraph 37.** *Mechanism methodologies shall require demonstration that the activity, does not constrain, but aligns with the policies, options and implementation plans of the host Party with regard to the latest nationally determined contribution (NDC) of the host Party, if applicable, its long-term low greenhouse gas emission development strategies (LTLEDs), if it has submitted one, and the long-term temperature goals and long-term goals of the Paris Agreement.*

153. **[JP, 391]** proposes the following correction to the text (underlined): *“..., and the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement.”*, to maintain consistency with the section header.

154. Does “the latest NDC” refers to the latest NDC at the point when the crediting period starts? Also, it is not very clear what happens when an NDC gets updated. [SLYV, 393]

155. Unless methodologies are country specific (which we would not support given the high level of associated burden), it is unclear how this can be done. [API, 405]

4.6. Approaches to set the baseline

156. Section 4.6 (Approaches to set the baseline) received 12 comments, including some seeking clarification on the term “downward”, suggestions to quantify “conservativeness,”

and the applicability of the requirements to afforestation/reforestation (A/R) activities, among others.

157. **Paragraph 38.** *Paragraph 36 of the RMP states that: “Each mechanism methodology shall require the application of one of the approach(es) below to setting the baseline, while taking into account any guidance by the Supervisory Body, and with justification for the appropriateness of the choices, including information on how the proposed baseline approach is consistent with paragraphs 33 and 35 in the RMP and recognizing that a host Party may determine a more ambitious level at its discretion:*
158. *A performance-based approach, taking into account:*
- (i) *Best available technologies that represent an economically feasible and environmentally sound course of action, where appropriate;*
 - (ii) *An ambitious benchmark approach where the baseline is set at least at the average emission level of the best performing comparable activities providing similar outputs and services in a defined scope in similar social, economic, environmental and technological circumstances;*
 - (iii) *An approach based on existing actual or historical emissions, adjusted downwards to ensure alignment with paragraph 33 of the RMP.”*
159. [CI, 386] proposes the following change to item 38 (iii) and addition of a new item 38 (iv): “(iii) An approach based on existing actual or historical emissions, adjusted downwards to ensure alignment with paragraph 33 of the RMP; (iv) other approaches, as defined and approved by the host Party and approved by the Supervisory Body.”
160. [GMT, 390] proposes the addition of the following item: “(iv) For A/R activities - an ambitious approach based on an estimation of actual carbon stocks or relevant carbon pools, utilising, where appropriate, satellite remote sensing and computer vision technologies.”
161. [ALCT, 399] proposes adding the following text: *“Mechanism methodologies shall apply an ‘ambition coefficient’ to baseline estimates of emission reductions or removals as a quantifiable and adjustable factor to ensure ongoing ambition. This coefficient shall be a defined percentage reduction from baseline estimates, established by the Designated National Authority (DNA) and specific to each mitigation action or sector (at the lowest possible level of aggregation), if applicable. It should account for historical data variability, projected future changes in line with the precautionary principle, and the evolving technological and economic context. Ambition coefficients shall be reviewed and updated at least every five years to align with the corresponding Nationally Determined Contribution (NDC) update cycle, ensuring methodologies promote progressively greater ambition and contribute to the highest possible mitigation outcomes.”*
162. On item 38 (iii), for jurisdictions that have maintained low deforestation rates, this forces such jurisdictions from Article 6.4 participation. This perverse impact will lead to millions of hectare of non-participation or worse yet, loss over time due to lack of appropriate incentives. Creating a baseline on strictly historical emissions without an adjustment to provide for the unique circumstance of high forest cover low deforestation jurisdictions will be damaging to the effectiveness of Article 6.4. The use of an HFLD score along with a factor approach to provide for that space for HFLDs to participate would be necessary.

- Creates moral hazard and introduces incentives for deforestation / increased ghg emissions. [GY, 407]
163. Quote paragraph 36 of the RMP exactly without changes. [UKR, 414]
164. **Paragraph 39.** *Paragraph 27 of the RMP states that “A host Party may specify to the Supervisory Body, prior to participating in the mechanism: (a) Baseline approaches and other methodological requirements...”*.
165. No comment was received on this paragraph.
166. **Paragraph 40.** *Mechanism methodologies shall contain provisions that require justification of the appropriateness of the choice of approach(es) identified in paragraph 36 of the RMP for setting the baseline, with reference to the requirements of paragraphs 33 and 35 of the RMP.*
167. The recommendation requires justification of the ‘appropriateness’ of the baseline approach chosen, while the ICVCM AF refers more directly to enabling conservativeness and robust quantification. Refer to ICVCM AF Criterion 10.3 (a) (1) – (4). [ICVCM, 401]
168. **Paragraph 41.** *With regard to setting the baseline for emission reduction activities, factors affecting the appropriateness of the choice may include:*
- (a) *Similarity of emission sources with respect to technologies and measures applied, or sectors covered by the methodology which may allow the use of an ambitious benchmark covered under paragraph 36 (ii) of the RMP; and*
 - (b) *Availability of data required for a conservative and reliable estimation of the baseline.*
169. This paragraph should be further elaborated to cover factors affecting the appropriateness of the choices relating to paragraph 36 (i) and (iii) of the A6.4 RMP. [JP, 391]
170. **Paragraph 42.** *For the approaches identified in paragraph 36 of the RMP, mechanism methodologies shall contain provisions to apply the method detailed in section 4.7 below to adjust the baseline emissions downwards and to ensure consistency with paragraph 33 of the RMP.*
171. [CI, 386] proposes deleting the word “downwards”.
172. [UKR, 414] proposes the following change (underlined): “*For the approaches based on actual or historical emissions identified in paragraph 36 of the RMP, mechanism methodologies shall contain..*”.
173. **Paragraph 43.** *A host Party may determine a more ambitious baseline requirement at its discretion and specify it to the Supervisory Body for approval.*
174. No comment was received on this paragraph.
175. **Paragraph 44.** *The Supervisory Body will develop tool(s) for baseline setting (baseline tools). Mechanism methodologies may contain provisions that require the application of the baseline tool(s).*
176. Replace the word “tool” for “guidance”. [CI, 386]

177. [GMT, 390] proposes adding the following sentence: “.... *In developing such baseline tools, the Supervisory Board will take into consideration the latest scientific approaches and innovative techniques, including but not limited to satellite remote sensing and computer vision technologies, to enable accurate, transparent and credible baseline setting.*”.
178. [UK, 410] proposes the following change to the second sentence (underlined): “*Mechanism methodologies should ~~may~~ contain provisions that require the application of the baseline tool(s) where appropriate.*”.

4.7. Addressing elements of paragraph 33 and paragraph 36 of the RMP

179. Section 4.7 (Addressing elements of paragraph 33 and paragraph 36 of the RMP) received 17 comments, mostly expressing concerns over the term “downward,” its definition, quantification, and how it can be interpreted in combination with the “economic viability of crucial mitigation activities.”
180. The order of the paragraphs should be rearranged for readability and reference, into the order of paragraph 45, 47, 48, 49 and 46. [JP, 391]
181. **Paragraph 45.** *Mechanism methodologies shall address consistency of implementation of paragraph 36 of the RMP with the requirements of paragraph 33 of the RMP through the appropriate application of:*
- (a) *Downward adjustment to baseline included in paragraph 36 (iii) of the RMP; and/or*
 - (b) *Downward adjustment to baseline resulting from or applied to the approaches in paragraph 36 (i) and (ii) of the RMP.*
182. [CI, 386] proposes deleting the word “downwards”. (See their comment to paragraph 38 for the rationale.) [CI, 386]
183. [UKR, 414] proposes the following change to the text (underlined): “*Mechanism methodologies shall address consistency of implementation of paragraph 36 of the RMP with the requirements of paragraph 33 of the RMP through the appropriate application of: ~~(a) Downward adjustment to baseline included in paragraph 36 (iii) of the RMP; and/or~~ ~~(b) Downward adjustment to baseline resulting from or applied to the approaches in paragraph 36 (i) and (ii) of the RMP.~~*”.
184. **Paragraph 46.** *If the calculated difference in paragraph 29 above, demonstrates a downward adjustment which is greater than the adjustment calculated as per paragraphs 47 and 48 below, no further adjustment is required. Where the calculated difference in paragraph 29 above is less than the adjustment calculated as per paragraphs 47 and 48 below, further adjustment is required to align with the result of paragraphs 47 and 48 below to ensure consistency with the requirements of paragraph 33 of the RMP.*
185. [CI, 386] proposes deleting the word “downwards”.
186. [UKR, 414] proposes deleting this paragraph.
187. **Paragraph 47.** *Factors or quantitative methods for downward adjustment shall be:*
- (a) *Included in the project design document and updated at each renewal of the crediting period;*

- (b) *Based on an estimation of emission reductions and removals necessary to achieve NDCs if applicable, and LT-LEDS where they have been submitted;*
 - (c) *Based on an estimation of emission reductions and removals necessary to achieve the long-term temperature goal of the Paris Agreement differentiated by technology/sector or country/region, considering socio-economic conditions and accommodating different circumstances of the host Parties.*
188. [CI, 386] proposes deleting the word “downwards”.
189. Item 47 (a) should be separated into a new paragraph as it is not a factor or quantitative method but relating to a process. **[JP, 391]**
190. **[UKR, 414]** proposes the following changes to the text (underlined): “~~Factors or quantitative estimation methods of for downward adjustment in the context of paragraph 36 (iii) of the RMPs shall be:~~(a) included in the project design document and updated at each renewal of the crediting period”.
191. **[UKR, 414]** proposes the following changes to item (b) (underlined): “For activities seeking ITMO authorisation, based on an estimation of emission reductions and removals necessary to achieve NDCs as determined in relevant NDC implementation plans, if applicable, and LT-LEDS and their implementation.”.
192. **[UKR, 414]** proposes the following change to item (c) (underlined): “The Supervisory Body should seek CMA guidance to conduct~~Based on an estimation of emission reductions and removals necessary to achieve the long-term temperature goal of the Paris Agreement differentiated by technology/sector or and by country/region, considering individual Parties’ responsibilities for removing their emissions from the atmosphere in light of their historic contributions to increasing global GHG concentrations, socio-economic conditions, and accommodating different circumstances of the host Parties, which then be used to inform adjustment of baselines in the contact of paragraph 36(iii) of the RMPs.~~”.
193. **Paragraph 48.** *The downward adjustment shall be undertaken in a manner that considers economic viability of critical mitigation activities, large-scale transformation and decarbonisation technologies, negative emission approaches, and informed by the need of activities to contribute to achieving the long-term temperature goal of the Paris Agreement.*
194. [CI, 386] proposes removing the word “downward” and replacing “shall” with “should” in paragraphs 48 and 54.
195. [CMW, 394] proposes the following change to the text (underlined): “The downward adjustment shall be undertaken in a manner that considers economic viability of critical mitigation activities, large-scale transformation and decarbonisation technologies, negative emission approaches, and informed by the need of while ensuring that all activities to contribute to achieving the long-term temperature goal of the Paris Agreement and do not lead to locking in levels of emissions, technologies or carbon-intensive practices incompatible with paragraph 33 of the RMP.”.
196. **Paragraph 49.** *The downward adjustment to the baseline referred to above may be operationalized through:*
- (a) *Factors or quantitative methods for activities included in methodologies approved by the Supervisory Body. Activity participants, stakeholders or host Parties may*

propose factors or quantitative methods for the consideration of the Supervisory Body;

- (b) *Development of factors or quantitative methods, jointly by the Supervisory Body and the host Party, with the provision for the host Party to make a request to the Supervisory Body to initiate the development of the factors or quantitative methods. The procedures for the standardized baselines may be used for this purpose; or*
 - (c) *Development of factors or quantitative methods by the host Party that are specified to the Supervisory Body for approval. The procedures for the standardized baselines may be used for this purpose.*
197. [CI, 386] proposes deleting the word “downwards”. (See their comment to paragraph 38 for the rationale.) [CI, 386]
198. [CMW, 394] proposes an additional item 49 (d): “*Development of factors or quantitative methods by the Supervisory Body.*”
199. [UKR, 414] proposes the following changes to item (a) (underlined): “~~Factors or~~ *Quantitative adjustment methods for activities included in methodologies approved by the Supervisory Body and the host Party.*”.
200. [UKR, 414] proposes removing “factor or” from items (b) and (c) as follows: “*Development of ~~factors or~~ quantitative methods...*”.
201. **Paragraph 50.** *The Supervisory Body will develop standards, tools, and guidance to inform the implementation of paragraphs 45-49 above.*
202. Replace “will” with “shall” in the following paragraphs for consistency with UNFCCC guidance: 50, 62, 63, 67, 83, 84, 90, and 91. [CI, 386]
203. **Paragraph 51.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) encourage broad participation (...).”*

4.8. Encouraging broad participation

204. Section 4.8 (Encouraging broad participation) received nine comments. Two were in reference to “avoiding complexity” in paragraph 54, one of which pointed out that the requirements in paragraph 54 will not necessarily increase broad participation, and the other which suggested the requirements might run counter to taking into account the local context. Two comments were received on the involvement of Indigenous Peoples.
205. **Paragraph 52.** *The Supervisory Body shall encourage development of methodologies covering a wide range of emission reduction and removal activities with broad sectoral and geographic coverage.*
206. No comment was received on this paragraph.
207. **Paragraph 53.** *The Supervisory Body shall encourage participation of a broad range of stakeholders during the methodology development process by enabling informed consultation as described in the “Procedure: Development, revision and clarification of baseline and monitoring methodologies and methodological tools”.*

208. [ICLRC, 400] proposes following changes to the text (underlined): “*The Supervisory Body shall encourage participation of a broad range of stakeholders during the methodology development process and the methodology application by enabling informed consultation as described in the “Procedure: Development, revision and clarification of baseline and monitoring methodologies and methodological tools”.*”
209. **Paragraph 54. Mechanism methodologies shall:**
- (a) *Where relevant for the sectoral and/or geographical coverage of the methodology, contain provisions that balance stringency and maximum participation by being accurate, simple, clear, and avoiding complexity such that a wide range of activity participants and host Parties can apply the methodology requirements irrespective of the scientific infrastructure, financial resources available to them, and their national circumstances;*
 - (b) *Where relevant for the sectoral and/or geographical coverage of the methodology, particularly in least developed countries and small island developing States, contain provisions that take into account the context on the ground in host Parties, including institutional arrangements, and provide options to facilitate meeting of requirements, such as permitting the use of multiple data sources to address data gaps, and the use of conservative default values and/or use of benchmarked data from comparable regions to the extent they can be applicable;*
 - (c) *Use language that is easy to understand, inclusive, gender-sensitive and accessible to a wide range of stakeholders, including local communities and Indigenous Peoples.*
210. [44M, 383] considers that methodologies should be developed and updated frequently to account for the vast variety of cultural contexts and the complexity of local climate change mitigation.
211. [CI, 386] proposes replacing “shall” for “should”. [CI, 386]
212. [CMW, 394] proposes the following change to item 54 (a): “*Where relevant for the sectoral and/or geographical coverage of the methodology, contain provisions that ~~balance~~ uphold stringency and encourage broad ~~maximum~~ participation by being accurate, simple, and clear, ~~and avoiding complexity~~ ...”.*
213. [IEN, 395] proposes the following changes to item (b) (underlined): “*Where relevant for the sectoral and/or geographical coverage of the methodology, ..., contain provisions that take into account the context on the ground in host Parties, including institutional arrangements, Indigenous Peoples’ input and FPIC, customary laws, and provide options to facilitate meeting of requirements in accordance to the full and effective implementation of FPIC as defined by UNDRIP, such as permitting the use of multiple data sources.;”.*”
214. [IEN, 395] proposes the following changes to item 54 (c) (underlined): “*Use language that is easy to understand, inclusive, gender-sensitive, culturally appropriate, and accessible to a wide range of stakeholders, including local communities and Indigenous Peoples and members of impacted communities. Such language and its criteria for achieving the standards mentioned should be determined by Indigenous Peoples and members of impacted communities.”.*”

215. **Paragraph 55.** *The Supervisory Body and its support structure should ensure that, if it is necessary to invoke a requirement in a methodology that appears elsewhere in another methodology, this should be done by reference and not by repetition. If a test method or a procedure is, or is likely to be, applicable to two or more methodologies, a tool should be prepared on the method/procedure itself, and each methodology shall refer to it to prevent potential deviations.*
216. All stakeholders involved in A6.4 projects should be able to propose tools, providing the basis for a modular system, where methodologies account for the local context, while using common components (accredited tools) from other methodologies. Limiting the creation of tools to the SB goes against the principle of broad participation and encouraging innovation. [44M, 383]
217. [CI, 386] proposes replacing the word “tool” for “guidance”.
218. Further improvement of the language in the paragraph should be made to ensure the relevance to encouraging broad participation. [JP, 391]
219. **Paragraph 56.** *Paragraph 34 of the RMP states that “Mechanism methodologies shall include relevant assumptions, parameters, data sources and key factors (...)”.*
- 4.9. Including data sources, accounting for uncertainty and monitoring requirements**
220. Section 4.9 (Including data sources, accounting for uncertainty and monitoring requirements) received six comments, including a recommendation to explicitly require consistency with the Intergovernmental Panel on Climate Change (IPCC). The need for additional guidelines was expressed, including on the publication and use of open data, and on “expert judgement”. A recommendation was made to require full and effective implementation of Free, Prior and Informed Consent (FPIC) when project activities are within and adjacent to Indigenous Peoples’ territories, and to recognize Traditional Indigenous Knowledge (TIK) as scientific data.
221. **Paragraph 57.** *The Supervisory Body shall ensure that mechanism methodologies are transparent and comprehensible with respect to included assumptions, parameters, data sources and key factors.*
222. No comment was received on this paragraph.
223. **Paragraph 58.** *Mechanism methodologies shall contain provisions to require the accounting of uncertainty associated with emission factors, activity data and other estimation parameters applied in the calculations of emissions reductions or removals.*
224. [CI, 386] proposes the following changes to the text (underlined): “Mechanism methodologies shall contain or reference provisions to require the accounting of uncertainty associated with emission factors, activity data and other estimation parameters applied in the calculations of emissions reductions or removals, consistent with IPCC guidance for national emissions inventories and past UNFCCC decisions related to accounting.”.
225. Refer to ICVCM AF Criteria 5.2 (a) (5), 10.1 (c), and 10.3 (a) (2). [ICVCM, 401]

226. **Paragraph 59.** *Mechanism methodologies shall contain provisions requiring a listing of data parameters that need to be monitored throughout the crediting period. This may include the data that is directly measured where necessary on a sample basis, and the data that are collected from other sources such as official statistics, expert judgment, IPCC guidelines, and scientific literature. In this regard, methodologies shall contain provisions on monitoring plans related to the collection and storing of all relevant data needed to estimate baseline, project and leakage emissions, including provisions related to quality assurance and quality control.*
227. [44M, 383] suggests the SB to provide Clear guidelines for the use of “expert judgment” must be provided and transparency guidelines must be drafted for the entire mechanism to prevent fraud.
228. [CI, 386] proposes the following change to the text (underlined; see their comment to paragraph 58 for the rationale): “*Mechanism methodologies shall contain or reference provisions....*”.
229. [GMT, 390] proposes a change to the third sentence and addition of a new sentence as follows (underlined): “*In this regard, methodologies shall contain provisions on monitoring plans related to the collection, open publication and storing of all relevant data needed to estimate baseline, project and leakage emissions, including provisions related to quality assurance and quality control. The supervisory board will develop further guidance on the publication, use, storage and quality of data by mechanism activities.*”.
230. [IEN, 395] proposes the following changes to the second and third sentences (underlined): “*... This may include..., and the data that are collected from other sources such as official statistics, expert judgement, IPCC guidelines, Traditional Indigenous Knowledge (TIK) and western scientific literature. In this regard, methodologies shall contain provisions..., including provisions related to quality assurance and quality control, and ensure the full and effective implementation of FPIC as outlined by UNDRIP.*”.

4.10. Recognizing suppressed demand

231. **Paragraph 60.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) recognize suppressed demand (...).”*
232. Section 4.10 (Recognizing suppressed demand) received two comments, one suggesting a case-by-case approach to assess suppressed demand.
233. **Paragraph 61.** *Suppressed demand in the context of an Article 6.4 activity is a situation where services provided to a population are insufficient to meet the basic human needs such as minimum amount of electricity for lighting, heating or cooling due to barriers, including low income or lack of infrastructure, and where the growth of emissions resulting from meeting such needs requires special consideration in the assessment of Article 6.4 baseline scenarios.*
234. No comment was received on this paragraph.
235. **Paragraph 62.** *The Supervisory Body will recognize suppressed demand under a situation where the BAU cannot realistically provide the level of service required of the Article 6.4 activity by considering that the baseline scenario is not set based on the historical and continuation of the current condition, but rather based on an alternative that provides a level of service comparable to that provided by the Article 6.4 activity.*

236. [CI, 386] proposes the following changes to the text (underlined; see their comment to paragraphs 27 and 50 for the rationale): “*The Supervisory Body ~~will~~ shall recognize suppressed demand under a situation where ~~the BAU~~ the applicable methodology cannot realistically provide the level of service required of the Article 6.4 activity*”.
237. **Paragraph 63.** *The Supervisory Body will recognize suppressed demand by including benchmarks and default factors in specific methodologies that may not be below BAU. The Supervisory Body will assess, on an activity-by-activity basis, whether suppressed demand is a plausible situation in a given context.*
238. [CI, 386] proposes the following changes to the text (underlined): “*The Supervisory Body ~~will~~ shall recognize suppressed demand ~~by including benchmarks and default factors in specific methodologies that may not be below BAU.~~ The Supervisory Body and ~~will~~ shall assess, on an activity-by-activity basis,*”.
239. Paragraph **64.** *The Supervisory Body will develop a tool to provide guidance on how to determine suppressed demand and the minimum level of service that may be considered as a reference level to determine the baseline.*
240. No comment was received on this paragraph.

4.11. Talking into account policies and measures and relevant circumstances) received one comment

241. **Paragraph 65.** *Paragraph 34 of the RMP states that “Mechanism methodologies shall (...) take into account (...) policies and measures, and relevant circumstances, including national, regional or local, social, economic, environmental and technological circumstances (...).”*
242. No comment was received on this paragraph.
243. **Paragraph 66.** *Mechanism methodologies shall contain provisions to take into account relevant circumstances, including national, regional, or local, social, economic, environmental and technological, based on robust data and verifiable information. In this regard, the type of data and information that would be necessary to meet the above provisions shall be specified in the methodologies, particularly with regard to eligibility conditions, setting the baseline, and demonstrating additionality.*
244. No comment was received on this paragraph.
245. **Paragraph 67.** *The Supervisory Body will develop further guidance on how mechanism methodologies shall take into account policies and measures, and relevant circumstances.*
246. [CI, 386] proposes replacing the word “will” for “shall”. (See their comment to paragraph 50 for the rationale. [CI, 386])

4.12. Standardized baselines

247. Section 4.12 (Standardized baselines) received four comments; one said the requirements in paragraph 73 are over-specified, and another stated the requirements might surpass the authority of the SBM.
248. The SBM’s authority to mandate the application of standardized baselines, as introduced in the proposed document (paragraphs 70 and 71), appears to extend beyond the scope

- outlined in paragraph 37 of the RMP and Chapter V(B) (Methodologies) of the RMP. This approach may potentially overlap with the rights of the Parties, such as those developing their own methodologies in accordance with Paragraph 35 of the RMP. [ICLRC, 400]
249. The SBM's recommendation correctly notes that "Standardized baselines shall be established at the highest possible level of aggregation in the relevant sector of the host Party..." following decision 3/CMA.3, paragraph 37 in the annex. [CfRN, 413]
250. **Paragraph 68.** *Paragraph 37 of the RMP states that "Standardized baselines may be developed by the Supervisory Body at the request of the host Party or may be developed by the host Party and approved by the Supervisory Body. Standardized baselines shall be established at the highest possible level of aggregation in the relevant sector of the host Party and be consistent with paragraph 33 of the RMP."*
251. No comment was received on this paragraph.
252. **Paragraph 69.** *A standardized baseline is a baseline developed at the request of or by a host Party or a group of host Parties on a subnational, national, or group-of-Parties basis rather than on an activity basis to facilitate the determination of the baseline, calculation of the GHG emission reductions or removals and/or the determination of additionality for Article 6.4 activities, while ensuring environmental integrity within the scope of the standardized baseline.*
253. No comment was received on this paragraph.
254. **Paragraph 70.** *The application of standardized baselines is not mandatory unless explicitly stated in an approved standardized baseline or in another standard approved by the Supervisory Body. When the application of a standardized baseline is not mandatory, activity participants may establish additionality or baseline emissions for their activity using other approved approaches as an alternative to applying a standardized baseline.*
255. No comment was received on this paragraph.
256. **Paragraph 71.** *A host Party may specify the application of a standardized baseline as a mandatory requirement for the activities implemented in the host Party. The Supervisory Body may also specify the application of a standardized baseline as a mandatory requirement for certain cases such as when the standardized baseline is being used to address leakage emissions of an activity, as further detailed in section 6 below. The provisions in this paragraph may also apply to standardized baselines developed by or for a group of host Parties.*
257. No comment was received on this paragraph.
258. **Paragraph 72.** *The approaches for setting the baselines referred to in section 4.6 above shall also be applied for the development of standardized baselines.*
259. **Paragraph 73.** *The host Party and the Supervisory Body should determine the level of aggregation taking into account the following:*
- (a) *A default level of aggregation shall comprise the facilities or equipment producing a similar type of output within the geographical boundaries of one Party or a specific subregion determined by the Party. The level of aggregation may be expanded to a group of Parties with similar circumstances relating to the output;*

- (b) *A default group of facilities should be disaggregated when significant dissimilarities exist in the performance of facilities or groups of facilities in the country/region. In this case, the disaggregation shall be carried out according to relevant criteria, such as scale of production, installed capacity or age of the facilities. Standardized baseline values should be determined for each group of similar facilities in this case;*
 - (c) *Disaggregation should not result in standardized baselines with overlapping applicability.*
260. [CI, 386] proposes deleting this paragraph. The conditions listed seem overly specific.
261. **Paragraph 74.** *Standardized baselines shall include a default validity period of three years, starting from the date of approval by the Supervisory Body. A host Party may propose a shorter or longer validity period, taking into account the specificity of sectors in which activities are undertaken, and by providing justification for the consideration of the Supervisory Body.*
262. [CI, 386] proposes the following change to the first sentence (underlined): “Standardized baselines shall include a ~~default~~ validity period of no longer than six ~~three~~ years, starting from the date of approval by the Supervisory Body.”.
263. **Paragraph 75.** *After the validity of a standardized baseline has expired, the updated standardized baseline can be submitted by the host Party for the consideration of the Supervisory Body for approval. An updated standardized baseline shall not impact registered activities applying the previous version up to the end of their current crediting period.*
264. No comment was received on this paragraph.
265. **Paragraph 76.** *Standardized baselines may be developed by the host Party and approved by the Supervisory Body following an assessment against the “Procedure: Development, revision, clarification and update of standardized baselines”.*
266. No comment was received on this paragraph.
267. **Paragraph 77.** *The Supervisory Body will develop and approve separate guidance on standardized baselines, including guidance on standardized baselines for a group of Parties.*
268. No comment was received on this paragraph.

5. Additionality demonstration

269. Section 5 (Additionality demonstration) received 20 comments, 15 of which were on paragraph 80. Multiple questions and recommendations were received relating to clarify of paragraph 80, specifically, whether all subitems are mandatory, and linkages with item 80 (b) which suggests that barrier analysis may be optional and/or may replace investment analysis. One suggested that all items be maintained as mandatory, while another argued that the project proponent should be allowed to choose freely between the investment analysis and barrier analysis without justification. Three comments were received on item 80 (c), including those seeking further clarity on whether the host Party’s Nationally Determined Contribution (NDC) was included and cases where laws are not fully enforced.

A suggestion was made to include the performance-based approach mentioned in paragraph 83. Additional requirements were suggested, including on prior consideration. One recommendation was received to require that Indigenous Peoples' inputs to be considered in the additionality demonstration.

270. To provide clarity and to streamline the assessment process on additionality, [NEP, 384] suggests the establishment of a 'positive list'. This list would delineate specific carbon removal activities that are inherently deemed additional when certain predetermined conditions are met. By outlining these activities, the SB can offer clear guidance to project developers and stakeholders, facilitating smoother project evaluation and approval processes within the framework of Article 6.4.
271. **Paragraph 78.** *Paragraph 38 of the RMP states that "Each mechanism methodology shall specify the approach to demonstrating the additionality of the activity. Additionality shall be demonstrated using a robust assessment that shows the activity would not have occurred in the absence of the incentives from the mechanism, taking into account all relevant national policies, including legislation, and representing mitigation that exceeds any mitigation that is required by law or regulation, and taking a conservative approach that avoids locking in levels of emissions, technologies or carbon-intensive practices incompatible with paragraph 33 of the RMP".*
272. [CI, 386] proposes to delete the entire second sentence ("Additionality shall be demonstrated.") as it is overly restrictive or prejudices the law enforcement or outcomes of policies and measures.
273. **Paragraph 79.** *Paragraph 39 of the RMP states that "The Supervisory Body may apply simplified approaches for demonstration of additionality for any least developed country or small island developing State at the request of that Party, in accordance with requirements developed by the Supervisory Body".*
274. No comment was received on this paragraph. 
275. **Paragraph 80.** *Mechanism methodologies shall contain provisions to require demonstration of additionality through the following elements:*
- (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.*
276. [ATMO, 385] proposes addition to item 80 (c) the following: “*If those requirements are systematically not enforced and noncompliance with those requirements is widespread in the country, activity participants shall demonstrate additionality by providing evidence for this.*”
277. [CI, 386] proposes replacing the word “require” with “allow” to read: “*Mechanism methodologies shall contain provisions to ~~require~~ allow demonstration of additionality through the following elements:*”.
278. Item 80 (c) requires that “*the proposed activity represents mitigation that exceeds any mitigation that is required by law or regulation*”. Should it also require that it exceeds the host country's Unconditional NDC (i.e. target additionality)? [SYL, 393]
279. [CMW, 394] proposes the following change to item 80 (b): “*An assessment of barriers to the implementation of the activity..., ~~may shall be undertaken...~~ ~~If a~~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) ...; (iii) ...*”.
280. [CMW, 394] proposes an additional item 80 (e): “*Demonstration that the proposed activity considered the benefits from the Article 6.4 mechanism as necessary in the decision to implement the activity, in accordance with paragraphs 12-15 of A6.4-SB008-A06. If activity participants submit notification of prior consideration after the start date of the activity, they shall demonstrate evidence that the benefits from the Article 6.4 mechanism were considered prior to the start date. The time period between the prior consideration of 6.4ERs, as evidenced through clear public documentation, and registration of the activity shall not exceed 3 years.*”
281. [IEN, 395] proposes the following changes to item 80 (b): “*An assessment of barriers ..., taking into account all relevant national policies, Indigenous Traditional Knowledge, customary laws, including legislation..., may be undertaken to complement the investment analysis referred above. The assessment must not criminalize Indigenous Peoples customary laws, subsistence practices and cultural traditions or be deemed ‘unsustainable’. If activity participants want to use barriers to demonstrate additionality for their activity, they shall: (i) ...; (ii); (iii); (iv) Provide evidence of due consideration of the inputs provided by Indigenous Peoples and members of impacted communities.”*
282. [CS, 397] proposes deleting from item 80 (b)(i) the following: “*including the reasons why investment analysis is not suitable*”.
283. [CS, 397] proposes deleting from item 80 (b)(ii) the following: “*Include parameters in the monitoring plan to demonstrate how the barriers are overcome.*”.

284. [ALCT, 399] propose revising item 80 (b) to offer an alternative to investment analysis: *“Mechanism methodologies shall allow the demonstration of additionality either through investment analysis or by a comprehensive assessment of barriers, with activity participants choosing the most appropriate method for their context. In the case of barrier analysis, the following provisions shall apply:*
- *Activity participants may opt for a barrier analysis instead of investment analysis when they can provide clear justification, including evidence that the technological, financial, or institutional barriers are significant enough to impede the activity's implementation in the host country's context.*
 - *Countries may identify specific activities or project types that are deemed 'automatically additional' based on persistent and recognized barriers, thereby eliminating the need for individualized additionality demonstration for such activities."*
285. Refer to ICVCM AF Criterion 8.1 Additionality Demonstration for the whole paragraph and Criterion 8.2 for item (c). [ICVCM, 401]
286. It should be clarified whether all of the elements 80 ((a)-(d)) must be included, or just a selection. Regulatory additionality should be required in all methodologies/for all projects. However, barriers analysis would not be necessary if a methodology requires a financial analysis approach. Assessment of prevailing practice seems to be missing here - this should be required under any methodology - to ensure the credited activities do not represent common practice already. Finally, performance benchmarks (as mentioned in paragraph 83) should also be mentioned here as a means of demonstrating additionality (as long as a regulatory additionality test is also passed). There is no reason why performance benchmarks can only be proposed top-down from the SBM. Developers of methodologies could also propose performance benchmarks for the SBM to consider. [API, 405]
287. Provisions should be expanded to include direct benefits and identification of carbon financing support type. The demonstration of additionality shall also include following provisions:
- (a) Direct Benefit Transfer to stakeholders: The hindrance in adoption of low emission technology is not faced by the project developer alone but also the other stakeholders in the ecosystem, especially the users. The additionality demonstration should include minimum thresholds for direct benefit sharing, so that the carbon revenues are equitably shares by all the enablers of the mitigation measures;
 - (b) Segregation of Capital Additionality and Revenue (Continuous) Additionality: There are certain projects which face one-time barriers, like acquisition cost of technology, whereas some projects face continuous challenges in implementation like operational barriers. The capital Additionality can overcome challenges via one-time or short-term support from carbon financing. But the projects facing operational barriers require continuous source of carbon financing. (The concept of carbon financing needs to be transformed into viability gap funding for improved efficacy of the carbon limited funds) [KOKO, 406]
288. [UK, 410] proposes the following changes to the text (underlined): *“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);”.

289. **[UKR, 414]** proposes the following change to the text (underlined): “*Mechanism methodologies shall contain provisions to ~~require~~ allow demonstration of additionality through the following elements:*”.
290. **[UKR, 414]** proposes the following change to item 80 (c) (underlined): “*(c) The proposed activity represents mitigation that exceeds any mitigation that is required by law or regulation, unless there is evidence of systematic and wide-spread non-compliance, through a regulatory analysis conducted to assess whether the activity is mandated or triggered by applicable law or regulation...*” and proposes to add: “*(e) First-of-its-kind and common practice tests.*”.
291. **Paragraph 81.** *When formulating an approach to demonstrate the additionality, the Supervisory Body shall take into account any communication from the host Party regarding paragraphs 82 and 83 below.*
292. No comment was received on this paragraph.
293. **Paragraph 82.** *When formulating an approach to the demonstration of additionality, mechanism methodologies should consider the relevant circumstances, including national, regional or local, social, economic, environmental and technological circumstances, in line with paragraphs 65–67 above, including Party-led identification of activities that may be transformative.*
294. No comment was received on this paragraph.
295. **Paragraph 83.** *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 may contain provisions that require the application of these procedures and approaches.*
296. [CI, 386] proposes replacing the word “will” for “shall”. (See their comment to paragraph 50 for the rationale. [CI, 386])
297. [UK, 410] proposes the following changes to the text (underlined): “*Mechanism methodologies shall ~~may~~ contain provisions that require the application of these procedures and approaches where appropriate.*”.
298. **Paragraph 84.** *Simplified approaches for demonstration of additionality for least developed countries or small island developing States will be developed by the Supervisory Body when a request is made by a least developed country or small island developing State.*
299. [CI, 386] proposes replacing the word “will” for “shall”. (See their comment to paragraph 50 for the rationale. [CI, 386])

6. Leakage

300. Section 6 (Leakage) received 13 comments, including on the need to consider market leakage and cross-border leakage. Clarification was sought on paragraph 88. A suggestion was received to make “nesting” mandatory and to align it with other mechanisms such as the European Union Emissions Trading System (EU-ETS).
301. [QB, 387] proposes adding a new section before this section (Directly after Section 5. Additionality demonstration) to require meeting the permanence criteria (see their comments for Section 4) as follows: “*Section 6. Permanence demonstration*
- (a) *Mechanism methodology shall specify the approach to demonstrating the permanence of the removal activity. Permanence shall be demonstrated using a robust assessment that highlights the equivalence of the net atmospheric effect between a removal and a reduction activity;*
 - (b) *The Supervisory Body may apply simplified approaches for demonstration of removal permanence for at least developed country or small island developing State at the request of that Party, in accordance with requirements developed by the Supervisory Body;*
 - (c) *Mechanism methodologies shall contain provisions to require demonstration of permanence by demonstrating that 6.4 ERs are generated from net atmospheric effect equivalent to the impact of the presence in the atmosphere of one ton of CO₂, quantified over 100 years;*
 - (d) *When formulating an approach to the demonstration of permanence, mechanism methodologies should consider the relevant circumstances, including national, regional or local, social, economic, environmental and technological circumstances;*
 - (e) *The Supervisory Body will develop further guidance and tools for the demonstration of permanence;*
 - (f) *Simplified approaches for demonstration of permanence for least developed countries or small island developing States will be developed by the Supervisory Body when a request is made by a least developed country or small island developing State.” [QB, 387]*
302. Market leakage is not considered and it is relevant for activities at all scales, and especially for jurisdictional scale activities. [SYL, 393]
303. Suitable guidance for development of standardized tools and methods should be provided. The leakage section should have standardized guidelines for leakage determination as there is very limited data available for leakage calculation and the estimation of emissions may pose significant challenge. [KOKO, 406]
304. **Paragraph 85.** *Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) avoid leakage, where applicable (...).”*
305. Leakage needs to also address cross-border leakage risks between parties. If any forest country party in a region is excluded from Article 6.4, it creates inward leakage pressures. Article 6.4 methodologies / baseline need to be geographically holistic and inclusive - when

this relates to REDD+, methodologies / baselines need to be compatible with ALL aspects of REDD+ and not just some to avoid leakage and as a result, cancel out additionality. [GY, 407]

306. **Paragraph 86.** *Leakage refers to anthropogenic emissions by sources of GHGs that occur outside the activity boundary which are attributable to the Article 6.4 activity.*
307. It is recommended that the term “Article 6.4 activity” be compared with the term “activity” as defined in Section 3. If the meanings of these terms differ, it is advisable to expressly define the term “Article 6.4 activity” (e.g. through a reference to the RMP) to prevent any lack of clarity. (Potentially applicable to multiple paragraphs) [ICLRC, 400]
308. **Paragraph 87.** *Mechanism methodologies shall contain provisions to:*
- (a) Ensure that the potential sources of leakage in activities covered by the Article 6.4 mechanism methodology are identified, including, but not limited to, any sources referred to in paragraph 88 below;
 - (b) 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;
 - (c) Require that activity participants list all the potential sources of leakage that may reasonably be attributable to the activity and describe how each one is being addressed. If the activity participant excludes any of the sources of leakage from consideration, they shall justify its exclusion;
 - (d) Include, where necessary, provisions for robust monitoring, reporting and verification systems that encompass specific sources of potential leakage identified;
 - (e) Include, where necessary, life cycle analysis of the products or material in relation to the source indicated in paragraph 88(d) below;
 - (f) Require the activity participant to take into account relevant information from the DNA of the host Party on leakage, where available and as per the application of the tool referred to in paragraph 90 below.
309. Refer to ICVCM FA criteria 10.5 (a) (1) for item (a), 10.5 (a) (3) and (4) for item (b) and 10.5 (a) (1) and (2) for item (c). [ICVCM, 401]
310. [UK, 410] proposes the following changes to the text: “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;”.
311. [UK, 410] proposes the following change to item 87 (d): “Include, where necessary, provisions for robust monitoring, reporting and independent third-party verification systems that encompass specific sources of potential leakage identified.”.
312. **Paragraph 88.** *Leakage may occur due to, inter alia:*

- (a) *Continued use of baseline equipment being transferred beyond the activity boundary;*
 - (b) *Use of resources that have competing uses from activities outside the activity boundary that lead to a net change in emissions outside the boundary or shifts of pre-project activities that lead to a net change in emissions outside the boundary;*
 - (c) *Diversion of existing production processes or services accounted for in the baseline, inter alia through relocation and continuation of baseline activities outside the activity boundary;*
 - (d) *Impacts on upstream and downstream processes associated with the materials and services used by the activity, and/or products or services provided by the activity, relative to the baseline, unless they are accounted as activity emissions.*
313. This paragraph could be clearer. In its current wording, it could be interpreted that activities that use any external equipment could potentially be liable for the embodied emissions related to that equipment if there is a competing use case. [NEP, 384]
314. **Paragraph 89.** *Leakage may be avoided, minimized, or addressed by, inter alia:*
- (a) ***Discounting credited volumes:*** *deducting emission reductions from credited volumes taking into account equipment lifetime, where applicable;*
 - (b) ***Scrapping of baseline equipment:*** *undertaking and evidencing the destruction/decommissioning/disposal of baseline equipment;*
 - (c) ***Application of higher-level elements:*** *applying a standardized baseline at a higher level of aggregation (or equivalent) that is regularly updated and any associated higher-level monitoring information and/or system;*
 - (d) ***Nesting:*** *Aligning relevant aspects of activity design and implementing activities together with an existing higher-level crediting programme;*
 - (e) ***Upscaling implementation:*** *implementing activities at a higher level (e.g. sectoral, subnational, or national).*
315. [44M, 383] proposes that nesting, as defined in item 89 (d), be required by default and proposes the creation of an Expert Group to manage the nesting of A6.4 with other global systems.
316. [UK, 410] proposes the following change to the text (underlined): “Leakage shall ~~may~~ be avoided, minimized, or addressed by, inter alia:”
317. **Paragraph 90.** *The Supervisory Body will develop a methodological tool for the implementation of paragraph 87 above.*
318. [CI, 386] proposes replacing the word “will” for “shall”. (See their comment to paragraph 50 for the rationale.
319. **Paragraph 91.** *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.*

320. [CI, 386] proposes replacing the word “will” for “shall”. (See their comment to paragraph 50 for the rationale.
321. [UK, 410] proposes the following change to the second sentence (underlined): *“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.”*.
322. **Paragraph 92.** *Paragraph 34 of the RMP states that “Mechanism methodologies shall (...) address reversals, where applicable”.*

7. Non-permanence and reversals

323. Section 7 (Non-permanence and reversals) received five comments, four of which were on paragraph 93, including two comments on permanence requirements
- 324.
325. **Paragraph 92.** *Paragraph 34 of the RMP states that “Mechanism methodologies shall (...) address reversals, where applicable”.*
326. There is a material risk of reversals over a relevant time frame in most types of carbon removal activities and therefore this issue must be properly addressed in the Guidance. The Guidance must ensure that the permanence of the reservoirs considered in removals is at least equivalent to the duration of the emissions into the atmosphere the ITMO is used to compensate [or that of the reservoir the emissions were released from]. Thus, land-based removals could be used to compensate for land-based emissions, based on the potential equivalence of the reservoirs, or for methane emissions due to its short atmospheric lifetime. The A6.4 rules must ensure that removal activities from which credits are issued ensure the reservoirs are maintained over at least over a time frame comparable to fossil fuel emissions which they may be used to compensate. If the reservoirs cannot be maintained over such a period with a high likelihood, then temporary credit or other solutions to deal with permanence and reversibility should be issued. [WWF, 404]
327. **Paragraph 93.** *Mechanism methodologies shall address reversals of removals and emission reductions using an approach consistent with the guidance on activities involving removals.*
328. [FA, 382] proposes an additional sentence as follows (underlined): *“Mechanism methodologies shall address reversals of removals and emission reductions using an approach consistent with the guidance on activities involving removals, Nevertheless, mechanism methodologies should limit reversals of removals and emission reductions by applying the ex post tonne-year crediting method.”*
329. A discounting approach can be a viable option to ensure conservative emission reduction estimations and feasibility for project developers. A very simple solution would be to add some kind of “non-permanence factor” to the leakage emission factor to increase the project emissions. This factor can be based on data about natural disturbances and anthropogenic factors and might be validated by the DOE or provided by the crediting programme in form of default values. Buffer pool contributions, post-crediting monitoring, reversal-related notifications, corrective measures etc. would not be required since a

conservative share of reversals is already integrated and subtracted from the calculated emission reductions through the non-permanence factor. To address the identified non-permanence issues (they will vary depending on the activity and region) and argue for a reduced “non-permanence factor”, project developers can include measures in the project design that reduce the likelihood of reversals for the activity. These measures (e.g. biomass residue palletisation and storage, reforestation, forest fire protection, wetland and ecosystem restoration etc.) should be defined in collaboration with the host government and local stakeholders to align with relevant national strategies and policies. Since these measures will be included in the project design and implemented on an ongoing basis, they have a prophylactic rather than a corrective character. [ATMO, 385]

- 330. ICVCM FA directly identifies categories where permanence requirements apply, including assessing reversal risk and measures to monitor and address it. Refer to ICVCM FA criteria 9.1 (a), (b) (1) and (c)(1). [ICVCM, 401].
- 331. Methodologies Transition: It is important to define specific rules for the transition of methodologies for removal projects. Both documents (Meths and Removals) have not yet made progress on specific issues regarding removals, particularly concerning the treatment of non-permanence and reversals, which remain unresolved. [BR, 408]
- 332. **Paragraph 94.** *The Supervisory Body will develop further guidance regarding the application of the guidance referred to in paragraph 93 above.*
- 333. No comment was received on this paragraph.

8. Other inputs

- 334. The secretariat should engage internal and external expertise to support the SBM and host countries (i.e. provide for expert panels that bring together scientific expertise, consult with relevant scientific and technical experts, Parties and other stakeholders, and leverage their expertise and the best available science and evidence). [AOSIS, 411] [EU, 409] [UK,410]
- 335. [UKR, 414] suggests restructuring the recommendations recognizing the primary role of Article 6.4 to establish quantification methods for assessing the climate change mitigation impact delivered by mitigation contribution activities. Separately, establish approaches towards quantifying mitigation outcome transfers for the purposes of NDC offsetting as a secondary tier of approaches with their own logic and methodological requirements.

Appendix 1. Inputs received at the sixtieth sessions of the Subsidiary Bodies

1. The Supervisory Body of the Article 6.4 mechanism (SBM) held an engagement event, moderated by the Chair and Vice-Chair of the SBM, at the sixtieth sessions of the Subsidiary Bodies under United Nations Framework Convention on Climate Change in Bonn, Germany, on 3 June 2024. Parties and non-Party stakeholders made interventions, described in this annex, in response to questions posed by the SBM. (See Appendix 3 for reference notations).

1. General questions

- 1.1. **Question 1. Which important elements of guidance on methodologies and removals need to be reflected in recommendation to CMA 6, and which specific elements can be left to implementation in more detailed standards, guidance, guidelines and tools?**

1.1.1. Summary of inputs on general questions

2. The level of detail in the overarching guidance on methodologies and removals in SB 9 recommendations was about right **[CHE, EU, UK]**. Beyond these, it would not be efficient nor feasible for the CMA¹ to approve the range of SBM's technical work and outputs that also need regular updates. However, Parties should be able to raise issues to the SBM to improve the work **[UK]**. Some issues can be delegated to SBSTA or discussed at CMA **[UNHCR, CfRN]**.
3. Further work is needed in some areas (e.g. definition of non-permanence) **[EU]**. Consider aggregation at the national level for emissions and removals for the relevant sector(s) as the basis for the accounting to align with NDC goals. For forest-related emissions and removals, consider requirements for REDD+ approved by COP/CMA **[CfRN]**.
4. There is a need to clarify who is responsible for what, at what stage of the activity cycle, for example responsibilities of the SDM, the host Party, activity developers and verifiers for monitoring, reporting and addressing reversals where relevant **[BINGO]**.
5. Strong linkage to SD tool **[COL]** and clear guidance on equitable sharing is needed **[AILAC]**. Free prior informed consent (FPIC) of indigenous people is critical and requirements should build on the past work including under the CDM in this regard **[TUV]**. Processes and outcomes of Article 6.4 should be just and human-rights based, allowing for transparency and broad participation **[UNHCR]**.
6. How to consider country specific methodologies developed by national experts needs consideration **[IDN]**. Development of the guidance should be participatory and inclusive **[WoGen]**. Development and approval of the recommendations should be expedited **[SAU]**.

¹ Conference of the Parties serving as the meeting of the Parties to the Paris Agreement.

1.1.2. Detailed inputs on general questions

7. [CHE] said that the level of detail in the SBM 9 recommendation documents was just right and that the SBM should try to stay on that level.
8. [CfRN] said that the guidance must address some policy questions, such as:
 - (a) In the case of national emissions rising faster than an NDC permits, should an Article 6 ER be transferable as an ITMO to be included in another NDC that is also not meeting its target?
 - (b) If a carbon removal activity is authorized to generate ITMOs in a sector where emissions are rising and are higher than the issued removals, effectively resulting in a net increase of emissions at the national level, should this article 6.4 ER be transferable as an ITMO?
 - (c) If a carbon removal activity (using CCS) is authorized simultaneously with the launch of a new coal fired power plant elsewhere, but emissions still exceed total removals, resulting in a net increase of emissions, should this 6.4 ER be transferable as an ITMO?
9. [CfRN] said that the guidance should specify that removals must comply with the rules, procedures and minimal requirements already decided by the COP for REDD+ (i.e. removals are generated against the national level benchmark as a baseline that considers all relevant emissions and removals). Removals are estimated considering anthropogenic emissions and national greenhouse gas inventories. Any exclusion of activities or carbon pools based on significance should be justified, noting that significant activity should not be excluded. Removals should be estimated following the latest IPCC guidelines.
10. [UK] said that beyond the overarching methodologies and removal guidance, it would not be efficient nor feasible for the CMA to proactively approve the range of SBM's technical work and outputs. There could be a risk of micromanaging the process and stifling the SBM's ability to improve the technical inputs regularly and consistently over time. The SBM should report on its work regularly to the CMA and there should be routes for Parties to raise any concerns or shape the direction of the work of the SBM.
11. [AILAC] said development of methodologies that ensure the equitable sharing of mitigation benefits between the buyer and the host country is important and there may be a need for baseline adjustment factors that can align with the long-term goals of the Paris Agreement. We might need additionality tests that avoid locking in low levels of ambition and should consider identification of national and sectoral mitigation pathways. Human rights are considered part of the SD tool; however, there should be a mention of the strong linkage of the SD tool in the recommendations in order to identify and avoid the probable negative effects that a mitigation activity could have, such as raising the emissions of other gases that are not GHG gases.
12. [EU] said they agreed with [CHE] that generally the scope of the recommendations is appropriate. However, more clarity is needed in several parts, for example the definition of non-permanence. It is important to build on the lessons learned from existing mechanisms, because integrity is key to achieving the broader objectives regarding financial flows, emission reductions, long term goals so that we don't repeat mistakes from the past. Sharing of mitigation benefits between the host country and the buyer to ensure that the host country can use part of the mitigation outcomes to achieve its own NDC and

raise ambition over time is critical. The concept of ‘downward adjustment’ and the need to avoid lock-in of technologies or practices that are not compatible with the achievement of the long-term goal of the Paris Agreement are important elements that needs be addressed. How to monitor, report and verify activities in a transparent, complete, consistent and accurate way and how to address non-permanence, compensation for reversals, sharing of responsibility, leakages and avoidance of double counting between A6.4 and other programmes are important elements that should be addressed.

13. [TUV] said there is a need to build on the experience gained under the CDM, but some important new work is needed to incorporate elements around topics like environmental and social protection measures, such as FPIC, particularly in the context of indigenous peoples.
14. [IDN] asked whether it is possible for methodologies to be developed and approved by Parties based on expert recommendations by the national methodology panel for use at the national level.
15. [SAU] said it was unfortunate that no consensus could be reached at COP 28 and therefore there is a need to wait an additional year to implement 6.4.
16. [WoGen] said the Article 6.4 mechanism should ensure genuine emission reductions and not further promote dangerous distractions that not only do not contribute to the overall climate change mitigation targets but could even increase emissions. They emphasized that the processes and outcomes of the Article 6.4 agenda are just, and human rights based, minimize risks, put people at the centre, protect environmental integrity and support effective and inclusive ecosystem-based approaches in highly vulnerable and degraded habitats in countries on the frontline of the climate crisis. The development of the guidance should allow for more transparency and participation, especially in the SBM meetings. This could be achieved, among other ways, by allowing more representation by different constituencies at stakeholder events and allow longer timelines for call for inputs.
17. [BINGO] recommended clearly identifying who is responsible for what and at what stage of the activity cycle, for example responsibilities of the SDM, the host country, project developers and verifiers for key actions, such as monitoring and reporting to host country and the SBM or for addressing reversals. Details should be elaborated in standards and methodologies. Once the framework is set by these recommendations, the Article 6.4 mechanism should operate based on technical expertise under the supervision of the SBM, avoiding continuous discussions at the SBSTA and CMA level.
18. The [UNHCR] intervention covered the following:
 - (a) Mentioned that the decisions regarding methodologies and removals should be determined by the CMA and should be determined through a transparent and participatory process. Expressed appreciation for participation opportunities;
 - (b) Mentioned that Article 6.4 activities should respect, protect and fulfill human rights, and they should be guaranteed to contribute to climate change mitigation meaningfully and sustainably;
 - (c) It urged that before the Article 6.4 mechanism is operationalized that the SBM recommend effective measures to ensure adequate environmental and social safeguards, including ensuring the free prior informed consent of indigenous peoples, continuous and inclusive monitoring and evaluation of activities

constituting emissions reductions or removals, a clear understanding of the human rights obligations of States and responsibilities of businesses, including to exercise human rights due diligence, and an independent grievance mechanism that ensures access to remedies for those affected by Article 6.4 activities;

- (d) It is concerned that the recommendations do not explicitly reference human rights and instead talk about environmental social considerations. Human rights obligations are legally binding, and they should be reflected in any guidance or recommendations related to appeals and governance;
- (e) It is concerned by the focus of the SBM on removals. UNHCR considers that removals pose challenges when it comes to measurement, sustainability, monitoring and accountability. There are ethical, political and security risks, including for future generations, around the deployment of climate engineering. There is no scientific certainty on the efficacy of climate engineering technologies and the risks they pose to people on the planet, and recent IPCC reports make it clear that projected 1.5-degree pathways involving climate engineering technologies pose both known and unknown risk, and that these technologies may not be available or scalable in the time frame needed for averting further and irreversible climate harm. Technologies with uncertain and or demonstrated risks to human rights and the environment should not be admitted by the Article 6.4 mechanism. Further, REDD+ has problems and should not be a part of the Article 6.4 mechanism. There is a history of issues with respect to violations of human rights in the context of implementation of REDD+ and carbon markets.

1.2. Question 2. What is the relationship between guidance under Article 6.4 and Article 5.2 of the Paris Agreement, including how could requirements for monitoring of removals (or emission reductions) interact with national requirements?

1.2.1. Summary of inputs on relationship between guidance under Article 6.4 and Article 5.2

- 19. SBM should build on the learnings from REDD+, which is a results-based finance tool, to ensure overall consistency and to avoid asymmetry between the referred to Articles i.e. some elements of Article 5.2 may be useful to consider, but direct and holistic application of Article 5.2 rules to the Article 6.4 mechanism is beyond the mandate of the SBM because of different requirements (e.g. below business as usual baselines) [AOSIS, UK CHE, COL, EU, UKR, SAU, IDN, BINGO].
- 20. REDD+ is not meant to create credits; yet it has led to over-issuance [ENGO]. REDD+ should not be part of the Article 6.4 mechanism in view of the history of violations of human rights. Carbon markets are not climate finance [UNHCR].

1.2.2. Detailed inputs on relationship between guidance under Article 6.4 and Article 5.2

- 21. [AOSIS] stated that they do not see the relevance of this question and consider it beyond the mandate of the SBM. There is extensive progress occurring under various agenda items on finance under the Paris Agreement.
- 22. [AILAC] said they do not see a direct relationship between the cited Articles.

23. **[CfRN]** stated that 6.4 SBM cannot prejudge decision taken by Parties under Article 5.2. They mentioned that ambition and atmospheric integrity have already been agreed under Article 5.2; in particular, the mechanism requested developing country Parties to define a national forest reference emission level or forest reference level with subnational reference levels only allowed on an ad-interim basis. This implies that a REDD+ result can only be generated once all relevant forest related emission and removals are accounted for at the national level. Second, any exclusion of activities or carbon pools based on significance should be justified, noting that significant activity should not be excluded. This promotes a complete representation of forest related emissions and removals, especially significant sources and sinks. Third, achieve consistency with anthropogenic forest related GHG emissions by sources and removals by sinks, as contained in each country's GHG inventory. This encourages Parties to report consistent estimates for their land and forest area emissions to the UNFCCC; and last, follow the latest IPCC guidance and guidelines for estimating anthropogenic emission and removals. This provides a comparable methodological framework for all developing country Parties.
24. **[CHE]** said the SBM should build on the learnings from REDD+, but it must write rules that work independently. Article 6.4 is a crediting mechanism, and the SBM has been tasked by the CMA to set it up such that it can work for technological removals and other removals.
25. **[UK]** stated that they do not see a direct relationship between Article 5.2 and Article 6.4 and that it is important that the Article 6.4 standards govern all types of reductions and removal activities, both nature-based and technology-based.
26. **[COL]** said they have seen that results-based payment mechanisms cannot be strictly transformed into a market mechanism. They said the SBM should not copy everything that is under Article 5.2; rather, there should be some kind of study to see what exactly can be taken from Article 5.2 to Article 6.4.
27. **[EU]** said there is no direct relationship between the two Articles. Article 6.4 and Article 5.2 have a shared objective of mitigating climate change and can be complementary mechanisms, but they are different in nature. Article 6.4 establishes a carbon crediting mechanism, whereas Article 5.2 has been designed as a results-based financing mechanism. The Article 6.4 crediting mechanism covers all sectors of activities, while Article 5.2 covers only forest-related activities (including reducing emissions from deforestation and forest degradation, and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks) in developing countries
28. **[EU]** also said activities implemented in the context of Article 5.2 (forest-related activities in developing countries) are only eligible to generate A6.4ERs if they meet all the requirements of the A6.4 mechanism (in particular, in terms of additionality and baseline construction) and result in an emission reduction or an enhancement in removals. This means that certain REDD+ activities, such as conservation of forests, that do not result in a change in carbon stocks, should not be eligible under Article 6.4. They noted that requirements for monitoring emissions reductions and removals under Article 6.4. can interact with national requirements under article 5.2 activities, in many ways, including with national greenhouse gas inventories. They noted that national monitoring and reporting could contribute to address the risks of leakage within a national boundary They also mentioned that forest reference levels have been established with a different aim and usually reflect, or they aim to reflect, a likely business-as-usual development. While under the Article 6.4 mechanism, there are different principles, and the baseline should be below

business as usual and aligned with the NDC. So, the outcomes of one cannot be used directly in the other. Finally, the use of these different mechanisms within a single country to finance forestry climate change mitigation activities implies a risk of double counting of results between both mechanisms, therefore there will be a need to demonstrate how double counting between result-based-payments under Article 5.2 and the Article 6.4 mechanism is avoided.

29. **[BRA]** said that the relationship between Article 5.2 and Article 6.4 should be limited to the necessity of ensuring the overall consistency of emissions accounting under the rules of the Paris Agreement. Article, 6.4 is designed to operate on a project scale, and some of these projects may have mitigation outcomes, both reductions and removals that would also be accounted for in the Article 5.2 framework. To prevent an asymmetry of treatment between methodological approaches applied to Article 5.2 and Article 6.4, it is important to ensure a degree of harmonization between them, both in terms of the recognition of the outcomes and necessary implications, so as to avoid double counting under different frameworks of the Paris Agreement, and with respect to corresponding safeguards and other aspects. In short, whenever applicable, mitigation outcomes from Article 6.4 projects must be accounted for in the national inventory and must be reflected in the national REDD+ strategies.
30. **[UKR]** stated that lessons should be learned but these two articles of the Paris Agreement have different uses.
31. **[IDN]** said that the relationship between Article 6.4 and Article A5 is related to decision 14/CP.19 concerning MRV for a REDD+ and that REDD+ is a results-based payment that can be carried out as a market mechanism if it is eligible under the Article 6.4 mechanism. They said there is a need to elaborate further on this decision. Only surplus performance from REDD+ should be eligible for the market mechanism if it meets the requirements, and the indicator of assessment must be consistent.
32. **[SAU]** said they are respectful and mindful of the work and the existing experience under REDD+, but there is a need to ensure that the removal guidance developed by the SBM works for technology-based removals as well.
33. **[WoGen]** said they are aligned with the other NGO constituencies in this regard.
34. **[BINGO]** considers that these are different mechanisms; Article 5.2 does not establish a credit mechanism, as argued by several Parties at the SDM engagement event. Countries have the option to pursue different sources of finance for verified results, both under market-based approaches, such as Article 6 and non-market-based approaches such as Article 5. Each funding mechanism has specific rules and standards, and they can coexist under the Paris Agreement. **[BINGO]** views, as argued by some Parties, that the Article 6.4 mechanism could issue credits based on REDD+ related methodologies, provided that the activities comply with all methodological requirements of the Article 6.4 mechanism, as must any other activity type. We need both non-market approaches and results-based payments under Article 5 and market-based approaches under Article 6.2 and Article 6.4 to close the huge finance gap that we have and to protect nature. **[BINGO]** sees no significant conflict between these approaches.

1.3. Question 3. What is the relationship between guidance under Article 6.4 and Articles 2.1(c), Article 4.5, Articles 9, 10, and 11?

1.3.1. Summary of inputs on relationship between guidance under Article 6.4 and Articles 2.1(c), Article 4.5, Articles 9, 10, and 11

- 35. There is no direct relationship between the listed articles. Finance is an independent stream of discussions [CHE, UK, EU, AILAC, BRA].
- 36. Finance is critical; Article 6.4 activities should be linked to the sectors of the economy [CfRN]. The SBM, as a certification body, can certify the outcomes for climate finance, not just carbon finance, to facilitate contributions from philanthropic finance. Mitigation outcomes that a country is intending to use for international transfers versus mitigation contribution units could be considered separately [UKR].

1.3.2. Detailed inputs on relationship between guidance under Article 6.4 and Articles 2.1(c), Article 4.5, Articles 9, 10, and 11

- 37. [CfRN] said that finance is critical to the implementation of NDCs and that the guidance under Article 6.4 must clearly link to activities and programmes identified under each respective NDC and BTR, including technology needs, capacity-building requirements, but also to guidance related to Article 13 regarding transparency.
- 38. [AOSIS] said they do not see the relevance of this question to the mandate of the SBM. This is beyond the mandate of the SBM to discuss. There is already an extensive process underway on the topic of finance under the various agenda items of the Articles mentioned in the question.
- 39. [CHE] supported the intervention by [AOSIS].
- 40. [AILAC] said that they do not see carbon market as a direct financing tool, but as a means to incentivize a change in a system, making it an economic instrument and not a finance instrument. And therefore, everything that is related to finance should be discussed in the finance track.
- 41. [EU] said no further work is necessary by the Supervisory Body in relation to these matters as it is addressed under other agenda items in the UNFCCC process. They said the Supervisory Body can best contribute to the broader objectives of the Paris Agreement by ensuring supply-side integrity and facilitating demand-side integrity of carbon credits.
- 42. [UK] said there was no direct relationship between Article 6.4 and other Articles of the Paris Agreement that are cited in the question.
- 43. [WoGen] said they agree with [AOSIS] and [CHE] that no new work programme is needed and that it is important to build on the lessons learned with existing mechanisms and that it is important to have a good sharing of mitigation benefits between the host country and the buyer, to ensure that the host country can use part of the mitigation outcomes to achieve its own NDC and raise ambition over time.
- 44. [BRA] said they do not see the relevance of discussing the relationship between Article 6.4 and Article 2.1 and the others relating to financing, technology and capacity-building, in terms of how such relationships could or should be expressed in guidance by the SB

M. They consider that the compensatory nature of authorized A.4ERs limit their scope to that of a cooperative implementation towards the goals of the Paris Agreement.

45. [UKR] said that the SBM is not a body for market regulation. They consider SBM to be a certification body and it should be able to certify the outcomes of climate finance, not just carbon finance. They consider this a fundamental function of the SBM and that the SBM should recognize this function in its procedures and in its methodological work. The mitigation benefits cannot be shared if they're specifically identified by a country to be a mitigation contribution unit that is not intended for authorization. Such certification is important because it can facilitate contributions from philanthropic finance as climate finance, because it would encourage providers to address the most difficult sectors, the most difficult emission sources, and would be able to help quantify emissions that are perhaps not accounted for now in NDCs, emissions that countries are finding very difficult to address. Such an approach and contributions to climate finance would contribute to global ambition and facilitate ambitious NDCs. There are various outcomes and places where climate finance and carbon finance interact, and mitigation outcomes inside an NDCs that might require certification, that are additional to the NDC, but which country might not be willing to authorize. And then there are mitigation outcomes that a country is intending to use for international transfers. The SBM should recognize the need for certification of all the various outcomes.
46. [IDN] said the guidance on Article 6.4 is not relevant to Article 2.1, Article 4.5, Article 9,10, and 11, as they have different functions and responsibilities.
47. [TUV] said there is some relevance in referring to Article 11 on capacity-building, which is a critical issue for LDCs and may encourage bodies established under Article 11 to support capacity-building in this area.
48. [WoGen] said they are aligned with the other NGO constituencies in this regard.

1.4. Question 4. How might the SBM work better to secure the best technical and scientific input for its methodological work?

1.4.1. Summary of inputs on technical and scientific input for SBM's methodological work

49. Systems analysis by experts that incorporates interactions across multiple CDR methods should be undertaken, and sustainable development tradeoffs based on IPCC scientific expertise should be explored [AOSIS]. CMA should send technical work to the SBSTA, as was the case with the CDM modalities and procedures [CfRN]. The SBM received detailed technical input from stakeholders. To be able to effectively use the input, scaled up resources, including secretariat staff availability, are needed [CHE]. Further inputs from academics, research organizations and others (e.g. FAO) could be useful, despite tight timelines [UK]. Practical regional experience also needs to be considered [UKR]. Workshops involving Parties and stakeholders could be organized [IDN]. Improve the process to consult stakeholders, including longer timelines [ENGO]. Full participation of all constituencies should be ensured in consultations [UNHCR]. The roster of experts should be re-evaluated. It should include IPCC experts [WoGen].

1.4.2. Detailed inputs on technical and scientific input for SBM's methodological work

50. [AOSIS] said:

- (a) Best available science must inform all decisions taken in connection with the Article 6.4 mechanism;
 - (b) There is a need to ensure that the SBM and the secretariat have sufficient technical and scientific expertise available to address some of the very challenging scientific issues that arise in considering the implications, for the climate and the long term temperature goal, of removal approaches and methodologies for activities to be undertaken in various locations and at various scales. This could be done by establishing or periodically convening one or more expert panels;
 - (c) Before the SBM adopts recommendations, proper input and review should be provided by a panel with relevant IPCC scientific expertise. And the SBM should consider inputs from this panel in making its recommendations;
 - (d) This panel with relevant IPCC scientific expertise would also help inform SBM in its deliberations and support the work of existing methodologies and accreditation panels;
51. **AOSIS** submitted a list of the types of scientific expertise that should be available and consulted in the preparation of removals recommendations by the SBM, including expertise in:
- (i) Systems analysis that incorporates interactions across multiple CDR methods in pathways assessed by the global scientific community (IPCC);
 - (ii) Assessment of the differences between UNFCCC accounting frameworks and scientific model conventions at present and in future scenarios;
 - (iii) Understanding the sustainable development trade-offs and synergies of multiple CDR methods;
 - (iv) The assumptions embedded in scenarios in terms of energy requirements, sustainability requirements, infrastructure requirements, and scale-up rates of different CDR methods;
 - (v) Technical and economic potentials of different CDR methods across different world regions;
 - (vi) Physical science in terms of the climate feedbacks on forests and other land biomes, including climate impacts on future disturbances of forest stock (fires, insects, wind throw).
- (b) The proposed support panel mentioned above should be well equipped to consider the risks inherent in different project types and the suitability of approaches to manage these risks from a long-term climate perspective. There are many ways to secure the high level of technical and scientific expertise that the IPCC represents, and this could be integrated into some existing processes.
 - (c) Having the right kind of scientific input involved is particularly important if work is to be scaled up over time. We have to get it right at the outset and the significance of any problems will only grow if methodologies do not consider best available science and what it implies for delivering permanent emission reductions and fully addressing reversals.

52. [CfRN] recommended that technical work be sent by the SBM to the SBSTA for consideration as done by other programmes under the Convention. They mentioned that reliance on a small group of experts has proven ineffective. This was the case for the CDM, for example. When the Parties considered the science and technical issues related to forests under SBSTA, the atmospheric standards generated for the CDM were far superior to those generated by the SBM; thus, [CfRN] requests that the SBM consult SBSTA.
53. [UK] said they would welcome further proactive efforts from the SBM to engage with academic research institutions, international organizations and other stakeholders when it takes up technical work on guidance and tools. As an example, [UK] mentioned that the FAO is doing work on permanence in forestry, which could inform what the SBM is doing. And while they appreciate the aggressive timelines that the SBM is working towards, those timelines should not hinder the ability of Parties and stakeholders to provide consultation.
54. [EU] said independent experts that do not have conflicts of interest should peer review SBM documentation including for ensuring consistency with IPCC findings.
55. The SBM has received detailed technical input from stakeholders. To be able to effectively use that input, scaled up resources, including secretariat staff availability, are needed [CHE].
56. Improve the stakeholder consultation process, including timelines [ENGO].
57. [UKR] highlighted they already stated in Dubai that there is a need to reflect practical, regional experiences in addition to technical and scientific input in the guidance, which has not yet been done.
58. [IDN] said they propose that SBM hold stakeholder workshop and continue asking for public inputs which has been done so far.
59. [WoGen] said the composition and expertise of the roster of experts and expert panels should be assessed to help identify gaps and make corrections and ultimately improve the mechanism. Gender experts and indigenous experts should also be included in the roster.
60. [UNHCR] urged the SBM and CMA to carry out all future work through a participatory, inclusive and transparent process that respects, protects and fulfils the human right to meaningful and informed participation. This is consistent with the findings of the IPCC that rights-based participatory approaches lead to more effective and sustainable climate outcomes.

2. Methodological Guidance

- 2.1. **Question 5. How should the methodological principles stated in paragraph 33 of the RMP be applied to baseline approaches, and in particular:**
 - (a) Whether application of the concept of downward adjustment applies equally to the three baseline approaches?

2.1.1. Summary of inputs on whether downward adjustment applies equally to the three baseline approaches

61. The downward adjustment should apply equally to the three baseline approaches to align with paragraph 33 of the RMP and to ensure baselines are below business as usual [CfRN, CHE, EU, ENGO]. Baseline convergence factors are important [AOSIS]. The current approach in the recommendation is appropriate [UK]. The downward adjustment should apply only to the baseline approach using actual/historical emissions [JPN, UKR]. Downward adjustment will apply based on each country's circumstances, project activity types, and baseline approaches [COL, BRA, BINGO].

2.1.2. Detailed inputs on whether downward adjustment applies equally to the three baseline approaches

62. [AILAC] suggested that downward adjustment apply equally to the three baseline approaches.
63. [AOSIS] supports the concept of downward adjustments and the application of baseline convergence factors across Article 6.4 project activities. Article 6 needs to be used as a tool to increase mitigation ambition. Achievement of the 1.5 C temperature limitation goal is a critical issue for SIDS and alignment of activities with this goal will be very important. We see this in the RMP.
64. [UKR] stressed that the role of the SBM is the certification of emission reductions and removals from activities and not the balancing of the market in a context of fear of oversupply. Furthermore, regarding downwards adjustments, concerns were raised about this potentially leading to defunding of activities that are in line with countries' NDCs and their efforts to achieve 1.5 C goal. In this context [UKR] expressed that the literal interpretation is that downward adjustment applies to historical emissions only, highlighting that if applied to best available technologies or ambitious benchmarks, it would defund mitigation activities and make them impossible. Highlighting that methodological principles should apply equally to MCUs and authorized credits, they expressed concerns regarding the risk of making it impossible to attract mitigation finance to fund NDCs.
65. [CHE] expressed its view that elements in paragraph 33 of the RMP apply to all three approaches.
66. [UK] expressed that the approach in the current draft guidance on downward adjustment is appropriate.
67. [BRA] stated that some elements may require case-by-case analysis, for example, taking into account national circumstances and other local factors that are relevant to the project cycle, rather than relying on definitions in the abstract. Case-by-case analysis would be required in determining whether and how the application of downward adjustment applies to the three baseline approaches.
68. [JPN] highlighted the importance of conservative baselines to secure environmental integrity, noting that downward adjustment is just one of the approaches for implementing conservative baselines. These approaches can be applied for specific situations that take into account existing, actual historic emissions.
69. [CfRN] expressed that downward adjustments should apply equally to all three different baseline approaches.

70. [EU] sees that there are two purposes for the downward adjustment. One purpose is to ensure that historical data is below business as usual, because average historical data would not necessarily be lower than business as usual. The other purpose is regarding the alignment with paragraph 33 of the RMP irrespective of the baseline approach. They said that the concept of 'downward adjustment' is an effective way to quantitatively apply the requirements of paragraph 33 of the RMPs. It helps to ensure that Article 6.4 activities do not undermine but rather contribute to the achievement of NDCs and long-term low emission development strategies of host countries. They propose applying downward adjustment to the *three* approaches recognised under performance-based approach for setting baselines, described in paragraph 36 of the RMP, both emissions reductions *and* removals and both mitigation contributions *and* authorized A6.4ERs.
71. [BINGO] expressed that paragraph 33 of the RMP clearly applies to all methodologies. Nevertheless, the view was also expressed that operationalization of the principles depends on the specific circumstances of the activities, and that while downward adjustment can be helpful in some cases, it should not be applied in all cases. The case of carbon removal and storage was highlighted in this context.
72. [ENGO] stated that downward adjustments should apply to all three baseline-setting approaches.
- (b) Whether the methodological principles and their implementation apply equally to emission reductions and removals?

2.1.3. Summary of inputs on whether the methodological principles and their implementation apply equally to emission reductions and removals

73. Methodological guidance applies equally to emission reductions and removals as there is no distinction between the units generated, and issues such as non-permanence could apply, in varying degrees, to both reductions and removals [AOSIS, UKR, CHE, UK, BRA, Cfrn, EU, ENGO].

2.1.4. Inputs on whether the methodological principles and their implementation apply equally to emission reductions and removals in detail

74. [AOSIS] stated that it is clear that emission reductions and removals need to be treated differently. However, the methodologies guidance needs to apply to all activities.
75. [UKR] voiced its support for an equal application of mitigation principles for emission reductions and removals, noting that [UKR] identified three types of MCUs according to their application.
76. [CHE] stated that methodological principles have to apply in the same manner and that the guidance from Glasgow on this matter is very clear.
77. [UK] expressed the view that methodological principles are relevant, and that they should be applied equally to both emission reductions and removals and be read alongside the removals guidance.
78. [BRA] stated that there should be, of course, no distinction between units generated through one or the other, since both are considered eligible under Article 6 guidance.

79. [CfRN] highlighted the importance of using the same methodologies, whether for MCUs or for ITMOs for comparability, noting that countries may still decide to export credits at a later date.
80. [EU] expressed the view that principles should apply equally to reductions and removals but noted the difficulty of drawing a hard line between the removal guidance and methodologies guidance given that some issues, such as non-permanence, could likewise apply to emission reductions and removals. In this context, the EU gave the example of geological storage, which could also be used for emission reductions at a cement plant which could qualify as emission reductions but have the same risks of reversals as in the case of CO₂ taken from direct air capture. The EU thus highlighted the issue of the interrelationship of the two sets of guidance and suggested that it would be fine to have one document covering both but which specified which elements of the guidance applied to which context/situation (e.g. nature-based, technology, risks, categories of project types of emissions which have a reversal risk).
81. [ENGO] expressed the view that both should be treated equally.
82. [YOUNGO] sees that methodological principles apply to all.

- (c) Whether further guidance and tools should consider the different uses of mitigation contribution units (MCUs), authorized credits ITMOs?

2.1.5. Summary of inputs on whether further guidance and tools should consider the different uses of mitigation contribution units (MCUs), authorized credits ITMOs

83. MCUs and ITMOs should be treated equally applying the same set of rules and requirements. [AOSIS, CfRN, CHE, UK, EU, BRA, BINGO]. However, different uses of MCUs should be recognized [UKR].

2.1.6. Inputs on whether further guidance and tools should consider the different uses of mitigation contribution units (MCUs), authorized credits ITMOs in detail

84. On ITMOs and MCUs, it is clear that the RMP applies to all activities under Article 6.4 and thus applies equally to projects that yield authorized and unauthorized A6.4ERs. The authorization status of an activity does not impact the rules that govern it [AOSIS].
85. MCUs should not be held to a lower or different standard just because there is a different decision by a host Party to authorize or not [CHE].
86. [UK] expressed its agreement with the [CHE] position that the only differentiation should be in relation to the application of a corresponding adjustment and directly associated processes.
87. [BRA] expressed its alignment with the [CHE] position that methodological principles should be identical for authorized and unauthorized Article 6.4 units, allowing for change in status from non-authorized to authorized if a host Party decides to authorize more units after assessing its ability to do so in a way compatible with its NDC.
88. [JPN] expressed the view that national circumstances and sectors should be considered, since some different situations and expectations of the markets are to be expected.

- 89. [BINGO] stated that the only difference between MCUs and ITMOs is their potential use and the application of a corresponding adjustment. Therefore, the underlying methodologies and requirements should be the same also.
- 90. [ENGO] expressed their view that there should be no differentiation.
- 91. [UKR] expressed their view that methodological principles should apply equally to all activities.

2.2. Question 6. How might the principles of additionality as specified in paragraph 36 of the RMP be implemented?

2.2.1. Summary of inputs on how the principles of additionality as specified in paragraph 36 of the RMP might be implemented

- 92. Consider country-specific and local circumstances [COL, BRA]. Avoidance of lock-in of emissions-intensive technologies should be addressed [EU].
- 93. Developing countries' circumstances are different and complex. There can be conflicting regulations and compliance requirements which need to be considered in the context of the regulatory surplus test so that support to decarbonisation is not constrained [UKR].

2.2.2. Detailed inputs on how the principles of additionality as specified in paragraph 36 of the RMP might be implemented

- 94. [AILAC] suggested that additionality may be different for each country but that some kind of guidelines may be needed to standardize the process.
- 95. [UKR] expressed concerns on the specific topic of regulatory additionality, highlighting the complexity in developing countries where conflicting and/or overlapping regulations may exist. It was noted that treatment of regulatory additionality may lead to situations that prevent funding of mitigation activities in developing countries, and this may not be consistent with encouraging finance flows that would be aligned with a path to the 1.5 C goal.
- 96. [BRA] stated that some elements of additionality may require case-by-case analysis taking into account, for example, national circumstances and other local factors that are relevant to the project cycle, rather than the definition in abstract.
- 97. [EU] expressed the need for conservativeness and the need for conservative interpretation when assessing additionality. They also expressed the need for additionality to go beyond laws and regulations. Finally, they expressed the need to avoid lock-in risks, noting that guidance could be developed for the various types of mitigation activities including a list of ineligible activity types that may cause such lock-in and therefore deemed incompatible with reaching the long-term goal of the Paris Agreement. They said that the Supervisory Body should also provide a workable definition of "lock-in"
- 98. [ENGO] expressed their view that there should be a minimum number of mandatory tests: investment analysis, barrier assessments, demonstration of prior consideration, regulatory analysis that takes into account regulation or law, which are already in place or going to be enforced soon. It was also stated that there should not be positive lists for additionality.

2.3. Question 7. How should social and environmental and other protections and safeguards be reflected in the general guidance and the underlying SD-Tool?

2.3.1. Summary of inputs on social and environmental and other protections and safeguards

99. The requirements should be reflected more explicitly in the recommendation itself. There should be no backsliding from the Cancun Safeguards [**CfRN, COL**]. The SD tool is not adequate [ENGO] and should not merely be a checklist but include monitoring of implementation. Human rights should be explicitly included [IPO, UNHCR] as should sharing the benefits with the local communities [YOUNGO]. The SBM should learn from shortcomings of the CDM [WoGen].

2.3.2. Detailed inputs on social and environmental and other protections and safeguards

100. [**CfRN**] highlighted the importance of social and environmental safeguards, and suggested that existing social environmental safeguards and other operational provisions related to Article 5.2 already agreed by the COP under the Cancun safeguards be considered and reflected more explicitly in its recommendations by the SBM. In this regard, they highlighted that there should be no backsliding with regards to rules and provisions already in place under the UNFCCC. They highlighted a number of provisions pertaining to results-based outcomes recalling among others decision 2/CP.17, paragraphs 65 and 66, 1/CP.16, 2/CP17, and decision 13/CP.19.
101. [**EU**] said that the Article 6.4 mechanism must have the necessary safeguards to ensure the mitigation activities do not have negative social and environmental impacts, including on integrity of ecosystems but also on gender equality and the empowerment of women, and fully respect Human Rights and the rights of Indigenous Peoples and Local Communities and workers' rights. Activities that pose significant environmental or social risks, particularly biodiversity, food security or human rights, should not be eligible. Any safeguards need to apply to both emission reductions and enhancement of removals. A general high-level requirements in relation to these matters should be included in the guidance.
102. [YOUNGO] expressed the view that methodologies should make reference to social and environmental safeguards, including equitable sharing of mitigation benefits as well as mitigation co-benefits of adaptation actions and or economic diversification plans.
103. [IPO] expressed their view that the SBM recommendation should mandate more robust human rights and environmental safeguards to minimize and avoid negative impacts on indigenous people and their lands, territories and resources. Furthermore, [IPO] expressed that the recommendation should explicitly require that all projects, including those involving removals, obtain the free prior and informed consent of indigenous peoples. In addition to that, it was suggested to develop a comprehensive tool for ongoing engagement monitoring and reporting on removals that includes also clear guidance on post credit monitoring. It was also recommended to continue and improve stakeholder engagement. Lastly, it was highlighted that ensuring the rights of indigenous people goes beyond just a simple checklist and needs more elaboration to implement rights of indigenous people as well as their free prior and informed consent.

Appendix 2. Options for revision of A6.4-SB009-A01

1. {The SBM, at its 12th meeting, requested the secretariat to propose options to revise the documents developed by the Supervisory Body at its 9th meeting (i.e. A6.4-SB009-A01 and A6.4-SB009-A02). This section is prepared in response to that mandate and shall be read in conjunction with the A6.4-SB009-A01 - Recommendation: Requirements for the development and assessment of Article 6.4 mechanism methodologies (v.01.1) and A6.4-SB009-A02 - Recommendation: Activities involving removals under the Article 6.4 mechanism (v.01.1)¹}

1. Normative references

2. {No changes proposed to paras 1-7}
3. **Paragraph 8.** Where scientific information is relied upon for methodologies, IPCC publications ~~shall~~ ~~should~~ be used, when applicable.

2. Methodology principles

4. **Paragraph 9.** Mechanism methodologies are intended to provide the basis for assessment of credible emission reductions or removals, and whether activities satisfy all relevant RMP and guidance from the SBM ~~additionality requirements~~.
5. **Paragraph 10.** Paragraph 33 of the RMP applies to methodologies, and it is relevant to, ~~among other things~~, baseline-setting, the avoidance of leakage, and the demonstration of additionality of activities.
6. {No changes proposed to paras 11-15}
7. **Paragraph 16.** The Supervisory Body ~~will~~ [may] ~~in future~~ ~~at a future point in time~~, undertake consideration of eligibility of other types of activities such as policy, jurisdictional or sectoral programmes 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.

2.1. Encouraging ambition over time

8. **Paragraph 17.** Paragraph 33 of the RMP states that “Mechanism methodologies shall encourage ambition over time (...)”.
9. **Paragraph 18 Option 1:** Mechanism methodologies shall contain provisions to [ensure] ~~encourage~~ that total credible amount of emission reductions are progressively reduced to encourage ambition of activities over time, while taking into account host Party circumstances and credible amount of emission reductions required to remove barriers to the deployment of technologies as described ~~in~~ paragraph 19 below.

¹ https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body/meetings-of-the-supervisory-body#_23.

10. **Paragraph 18 Option 2:** “Mechanism methodologies shall, to the extent possible, apply dynamic baselines that reflect the changing nature of the host countries’ economies in low-carbon transition, encouraging investment in ambitious activities that will maintain their relevance and comparative emission reduction levels ~~contain provisions to ensure that total creditable amount of emission reductions are progressively reduced to encourage ambition of activities over time,~~ while taking into account host Party circumstances and the need creditable amount of emission reductions required to encourage ~~remove barriers to the deployment of technologies low-carbon solutions~~ as described in paragraph 19 below.”.
 11. **Paragraph 19 Option 1:** Mechanism methodologies shall contain provisions that encourage ~~ing the~~ deployment of technologies or measures that are not widely used or available in specific locations, to facilitate knowledge transfers and ~~to~~ encourage deployment of technologies or measures that reduce the cost of decarbonization and unlock investment in low-carbon solutions.
 12. **Paragraph 19 Option 2:** Mechanism methodologies shall contain provisions that encourage ~~ing the~~ deployment of ~~emission reduction~~ technologies or measures that are not widely used or available in specific locations, to facilitate knowledge transfers, ~~remove barriers to increased ambition of NDCs and to encourage deployment of technologies or measures that~~ reduce the cost of decarbonization ~~by and~~ unlocking investment in low-carbon solutions.
 13. **Paragraph 20 Option 1:** Mechanism methodologies may contain provisions that ~~to~~ enable the inclusion of progressively more efficient and less greenhouse gas (GHG)-intensive technologies, replicable and scalable mitigation activities, an expanded user base, broader geographic coverage, and greater penetration of low-carbon solutions after initial deployment.
 14. **Paragraph 20 Option 2:** Mechanism methodologies [may] ~~[shall]~~ contain provisions ~~to enable the that encourage~~ inclusion of progressively more efficient and less greenhouse gas (GHG)-intensive technologies, replicable and scalable mitigation activities, ~~an~~ expanding user base, ~~broader~~ geographic coverage, and ~~greater~~ penetration of low-carbon solutions after initial deployment.
- 2.2. Being real, transparent, conservative, credible**
15. {No change proposed to para 21}
 16. **Paragraph 22.** 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 estimations ~~s shall should~~ be based on up-to-date scientific information and reliable data, ~~[excluding any extraneous cofactors affecting emission reductions or removals that the methodology has specified with supporting details].~~
 17. **Paragraph 23.** Mechanism methodologies shall contain provisions ~~to that~~ require transparent descriptions of the sources of ~~the~~ data used, the assumptions made, the references used and the steps followed in the estimation of the results of Article 6.4 activities, including equations where necessary, ~~[to enable the replicability of the results]~~ ~~[in the publicly available project design document]~~.

18. **Paragraph 24.** Mechanism methodologies shall contain provisions **that ensure aimed at the** conservative estimation of emission reductions or removals from the measures applied, options chosen, or assumptions made **without compromising accuracy**, and **shall not overestimate which should result in conservative estimates of** the emission reductions or removals from Article 6.4 activities.
19. **Paragraph 25.** Mechanism methodologies shall contain provisions **that to require that** Article 6.4 activities **to have a robust monitoring, and data capture system and as well as a reporting system [to ensure credibility]**. Where secondary data is used, **the** mechanism methodologies shall contain provisions **to that** require activity participants to provide justification that **the source of data it is an appropriate and the data are conservative source of data**.
20. **Paragraph 26.** Mechanism methodologies shall contain provisions **to that ensure that all information on emission reductions or removals, including but not limited to data, data sources and, calculations, are is** real, transparent, conservative, **accessible** and credible by:
 - (a) **Including robust, transparent and user-friendly measurement, reporting and independent third-party verification systems;**
 - (b) **Requiring the use of technical performance standards that are data driven;**
 - (c) **Including Requiring ements transparent by to demonstration of changes in GHG emissions that showings each step in the calculations and the results, and ensuring that the calculated emissions reductions or removals are uniquely achieved by and attributable to the activity;**
 - (d) **Adopting life cycle approaches and considering emissions embodied of in materials and products, where relevant and practicable;**
 - (e) **Choosing the a most conservative emissions baseline when multiple sources of data and parameters are available to set the baseline**
 - (f) **Including, where appropriate, the use of remote sensing and digital technologies to enable transparent, accurate and credible calculation and estimation of emission reductions and removals**

2.3. Establishing that the selected baseline is below business-as-usual

21. **Paragraph 27.** Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) be below ‘business as usual’ (...)”.
22. **{One submitter suggested deleting section 2.3}**
23. **Paragraph 28.** Mechanism methodologies shall contain provisions **that to** require that the baseline selected for an emission reduction activity in accordance with paragraph 36 of the RMP shall be demonstrated as being below ‘business-as-usual’ (BAU). BAU emissions are plausible reference benchmarks or scenarios for GHG emissions prior to or in the absence of the implementation of the activity. For that purpose, mechanism methodologies shall require the identification of the BAU scenario or reference benchmark emissions and provide an approach for their estimation.

24. {Some submitters suggest deleting para 28 due to overlapping requirements in other sections}
25. **Paragraph 29.** Mechanism methodologies shall contain provisions ~~to that~~ require activity participants to calculate the difference between the baseline emissions estimated as per the requirements in section 4.6 below and BAU emissions estimated as per paragraph 28 above as a total amount with respect to the crediting period. This shall be demonstrated in the project design document and at each renewal of the crediting period.
26. {Some submitters suggest deleting para 29 due to overlapping requirements in other sections}
- 2.4.  **Contributing to the equitable sharing of mitigation benefits between participating Parties**
27. {No change proposed to paragraph 30}
28. **Paragraph 31 Option 1:** 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 **[including any replacements undertaken during the crediting period]**, 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.
29. **Paragraph 31 Option 2:** Mechanism methodologies shall contain **methodology-specific options provisions for contributing** ~~determining to~~ the equitable sharing of mitigation benefits between participating Parties. ~~These may 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) may specify the conditions that ensure their host Party benefits are retained."**
30. **Paragraph 31bis** Mechanism methodologies shall include provisions that ensure that the sharing of mitigation benefits between participating Parties not only adheres to the principle of equity but also tangibly supports the sustainable development objectives of host countries. This shall include explicit alignment with social, economic, and environmental benefits as prioritized by the host country, thus reinforcing the contribution of climate action to broader development goals outlined in the host country's strategic planning and policies.
31. {No change proposed to para 32}
32. **Paragraph 33 Option 1:** The Supervisory Body ~~[may]~~ **[will]** prepare recommendations ~~for,~~ to assist host Parties ~~them~~ in the consideration of equitable sharing of mitigation benefits,

- including mitigation co-benefits, between participating Parties in mechanism methodologies.*
33. {To clarify the “co-benefits” in mechanism methodologies as “mitigation co-benefits” referred to in decision 3/CMA.3, paragraph 31}
34. **Paragraph 33 Option 2:** *The Supervisory Body may prepare recommendations non-intrusive information materials regarding benefit sharing for host Parties, to assist them in the consideration of equitable sharing of mitigation benefits, including co-benefits, between participating Parties in mechanism methodologies.*
- 2.5. Aligning with the NDC of each participating Party, if applicable, its LT-LEDS, if it has submitted one, the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement**
35. {No change proposed to para 34-36}
36. **Paragraph 37.** *Mechanism methodologies shall require demonstration that the activity, does not constrain, but aligns with the policies, options and implementation plans of the host Party with regard to the latest nationally determined contribution (NDC) of the host Party, if applicable, its long-term low greenhouse gas emission development strategies (LTLEDS), if it has submitted one, and the long-term temperature goals of the Paris Agreement and long-term goals of the Paris Agreement.*
- 2.6. Approaches to set the baseline**
37. **Paragraph 38 Option 1:** *Paragraph 36 of the RMP states that: “Each mechanism methodology shall require the application of one of the approach(es) below to setting the baseline, while taking into account any guidance by the Supervisory Body, and with justification for the appropriateness of the choices, including information on how the proposed baseline approach is consistent with paragraphs 33 and 35 in the RMP and recognizing that a host Party may determine a more ambitious level at its discretion:*
38. *A performance-based approach, taking into account:*
- (a) *Best available technologies that represent an economically feasible and environmentally sound course of action, where appropriate;*
 - (b) *An ambitious benchmark approach where the baseline is set at least at the average emission level of the best performing comparable activities providing similar outputs and services in a defined scope in similar social, economic, environmental and technological circumstances;*
 - (c) *An approach based on existing actual or historical emissions, adjusted downwards to ensure alignment with paragraph 33 of the RMP.”*
 - (d) *[Other approaches, as defined and approved by the host Party and approved by the Supervisory Body].*
39. {For historical emissions an adjustment to provide for the unique circumstance of high forest cover low deforestation jurisdictions has been recommended by one submitter to avoid moral hazard and incentives for deforestation / increased GHG emissions}
40. **Paragraph 38 Option 2: Quote** paragraph 36 of the RMP exactly without changes.

41. {No change proposed to para 39-40}
42. **Paragraph 41.** *With regard to setting the baseline for emission reduction activities, factors affecting the appropriateness of the choice may include:*
- (a) *Similarity of emission sources with respect to technologies and measures applied, or sectors covered by the methodology which may allow the use of an ambitious benchmark covered under paragraph 36 (ii) of the RMP; and*
 - (b) *Availability of data required for a conservative and reliable estimation of the baseline.*
43. {Some submitters suggest further elaboration to cover factors affecting the appropriateness of the choices relating to paragraph 36 (i) and (iii) of the RMP}
44. **Paragraph 42.** *For the approach[es] [based on actual or historical emissions] identified in paragraph 36 of the RMP, mechanism methodologies shall contain provisions to requiring the application of apply the method detailed in section 4.7 below to adjust the baseline emissions downwards and to ensure consistency with paragraph 33 of the RMP.*
45. {No change proposed to para 43}
46. **Paragraph 44.** *The Supervisory Body will develop [a standard/guidance] tool(s) for baseline setting (baseline tools). Mechanism methodologies [may] [should] contain provisions that require the application of the baseline standard/guidance tool(s). where appropriate.*
- 2.7. Addressing elements of paragraph 33 and paragraph 36 of the RMP**
47. **Paragraph 45 Option 1:** *Mechanism methodologies shall address consistency of implementation of paragraph 36 of the RMP with the requirements of paragraph 33 of the RMP through the appropriate application of:*
- (a) *Downward adjustment to the baseline included in as per paragraph 36 (iii) of the RMP; and/or*
 - (b) *Downward adjustment to the baseline resulting from or applied to the approaches in paragraph 36 (i) and (ii) of the RMP.*
48. **Paragraph 45 Option 2:** *Mechanism methodologies shall address consistency of implementation of paragraph 36 of the RMP with the requirements of paragraph 33 of the RMP through the appropriate application of: (a) Downward adjustment to the baseline included in as per paragraph 36 (iii) of the RMP; and/or (b) Downward adjustment to baseline resulting from or applied to the approaches in paragraph 36 (i) and (ii) of the RMP*
49. **Paragraph 46.** *If the calculated difference in paragraph 29 above, demonstrates a downward adjustment which that is greater than the adjustment calculated as per paragraphs 47 and 48 below, no further adjustment is required. Where the calculated difference in paragraph 29 above is less than the adjustment calculated as per paragraphs 47 and 48 below, further adjustment is required to align with the result of paragraphs 47 and 48 below to ensure consistency with the requirements of paragraph 33 of the RMP.*
50. {Some submitters propose deleting paragraph 46}

51. **Paragraph 47 Option 1:** *Factors or quantitative methods for downward adjustment shall be included in the project design document and updated at each renewal of the crediting period and be based on:*
- (i) *An estimation of emission reductions and removals necessary to achieve NDCs if applicable, and LT-LEDs where they have been submitted;*
 - (ii) *An estimation of emission reductions and removals necessary to achieve the long-term temperature goal of the Paris Agreement differentiated by technology/sector or country/region, considering socio-economic conditions and accommodating different circumstances of the host Parties.*
52. {Sub bullets have been rearranged without changing the content to respond to comments received, i.e. to separate the process part}
53. **Paragraph 47 Option 2:** *Factors or quantitative estimation methods for downward adjustment in the context of paragraph 36 (iii) of the RMP shall be (a) included in the project design document and updated at each renewal of the crediting period for activities seeking ITMO authorisation, based on an estimation of emission reductions and removals necessary to achieve NDCs as determined in relevant NDC implementation plans, if applicable, and LT-LEDs and their implementation.*
54. {One submitter suggested a new sub bullet that reads : *The Supervisory Body should seek CMA guidance to conduct-Based on an estimation of emission reductions and removals necessary to achieve the long-term temperature goal of the Paris Agreement differentiated by technology/sector or and by country/region, considering individual Parties' responsibilities for removing their emissions from the atmosphere in light of their historic contributions to increasing global GHG concentrations, socio-economic conditions, and accommodating different circumstances of the host Parties, which could then be used to inform adjustment of baselines in the context of paragraph 36(iii) of the RMPs*}
55. **Paragraph 48.** *The downward adjustment shall be undertaken in a manner that considers economic viability of critical mitigation activities, large-scale transformation and decarbonization technologies, negative emission approaches, [and informed by the need of] [while ensuring that all] activities [to] contribute to achieving the long-term temperature goal of the Paris Agreement [and do not lead to locking in levels of emissions, technologies or carbon-intensive practices incompatible with paragraph 33 of the RMP]*
56. **Paragraph 49.** *The downward adjustment to the baseline referred to above may be operationalized through:*
- (a) *[Factors or] quantitative [adjustment] methods for activities included in methodologies approved by the Supervisory Body and the host Party. Activity participants, stakeholders or host Parties may propose factors or quantitative methods for the consideration of by the Supervisory Body;*
 - (b) *Development of [factors or] quantitative methods, jointly by the Supervisory Body and the host Party, with the provision for the host Party to make a request to the Supervisory Body to initiate the development of the factors or quantitative methods. The procedures for the standardized baselines may be used for this purpose; or*

- (c) Development of [factors or] quantitative methods by the host Party that are specified to the Supervisory Body for approval. The procedures for the standardized baselines may be used for this purpose;

(d) Development of factors or quantitative methods by the Supervisory Body.

57. **Paragraph 50.** The Supervisory Body [will][shall] develop standards, tools, and guidance to inform the implementation of paragraphs 45-49 above.

58. **Paragraph 51.** Paragraph 33 of the RMP states that “Mechanism methodologies shall (...) encourage broad participation (...)”.

2.8. Encouraging broad participation

59. {No change proposed to para 52}

60. **Paragraph 53.** The Supervisory Body [shall][should] encourage participation of a broad range of stakeholders during the methodology development process [and the methodology application] by enabling informed consultation as described in the “Procedure: Development, revision and clarification of baseline and monitoring methodologies and methodological tools”.

61. **Paragraph 54.** Mechanism methodologies shall:

- (a) Where relevant for the sectoral and/or geographical coverage of the methodology, contain provisions that [balance][uphold] stringency and [encourage broad] [maximum] participation by being accurate, simple, clear, [and avoiding complexity] such that a wide range of activity participants and host Parties can apply the methodology requirements irrespective of the a Party’s scientific infrastructure, financial resources available to them, and their national circumstances;
- (b) Where relevant for the sectoral and/or geographical coverage of the methodology, particularly in least developed countries and small island developing States, contain provisions that take into account the context on the ground in host Parties, including institutional arrangements, Indigenous Peoples’ input and Free, prior and informed consent (FPIC) and customary laws, and provide options to facilitate meeting of requirements in accordance with the full and effective implementation of FPIC as defined by the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), such as by permitting the use of multiple data sources to address data gaps, and the use of conservative default values and/or use of benchmarked data from comparable regions to the extent they can be applicable;
- (c) Use language that is easy to understand, inclusive, gender-sensitive, culturally appropriate, and accessible to a wide range of stakeholders, including [local communities and] Indigenous Peoples and members of impacted communities.

62. **Paragraph 55.** The Supervisory Body and its support structure should ensure that, if when it is necessary to invoke a requirement in a methodology that appears elsewhere in another methodology, that this should be is done by reference and not by repetition. If a test method or a procedure is, or is likely to be, applicable to two or more methodologies, a [guidance] [tool] should be prepared on the method/procedure itself, and each methodology shall refer to it to prevent potential deviations.

63. {No change proposed to para 55}

2.9. Including data sources, accounting for uncertainty and monitoring requirements

64. {No change proposed to para 57}

65. **Paragraph 58.** Mechanism methodologies shall contain **or reference** provisions **that to** require the accounting of uncertainty associated with emission factors, activity data and other estimation parameters applied in the calculation of emission reductions or removals **consistent with relevant IPCC guidelines.**

66. **Paragraph 59.** Mechanism methodologies shall contain provisions requiring a listing of data parameters that need to be monitored throughout the crediting period. This may include the data that **are is** directly measured where necessary on a sample basis, and the data that are collected from other sources such as official statistics, expert judgment, IPCC guidelines, **Traditional Indigenous Knowledge (TIK)** and scientific literature. In this regard, methodologies shall contain provisions on monitoring plans related to the collection, **open publication** and storing of all relevant data needed to estimate baseline, project and leakage emissions, including provisions related to quality assurance and quality control.

2.10. Recognizing suppressed demand

67. {No change proposed to paras 60-62}

68. **Paragraph 63.** The Supervisory Body [will][**shall**] recognize suppressed demand by including benchmarks and default factors in specific methodologies that may not be below BAU. The Supervisory Body will assess, on an activity-by-activity basis, whether suppressed demand is **a plausible situation** in a given context.

69. {No change proposed to para 64}

2.11. Taking into account policies and measures and relevant circumstances.

70. {No change proposed to paras 65-73}

2.12. Standardized baselines

71. **Paragraph 74.** Standardized baselines shall include a [default] validity period of [three years] **[no longer than six years]**, starting from the date of approval by the Supervisory Body. A host Party may propose a shorter or longer validity period, taking into account the specificity of sectors in which activities are undertaken, and by providing justification for the consideration of the Supervisory Body.

72. {No change proposed to paras 75-77}

3. Additionality demonstration

73. {No change proposed to paras 78-79}

74. **Paragraph 80. Option 1:** Mechanism methodologies shall contain provisions **that to** [require] **[allow]** 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 and 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, including Indigenous Traditional Knowledge, customary laws, 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) *Demonstration that The proposed activity represents mitigation that exceeds any mitigation that is required by law or regulation, [unless there is evidence of systematic and wide-spread non-compliance], 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; [If those requirements are systematically not enforced and noncompliance with those requirements is widespread in the country, activity participants shall demonstrate additionality by providing evidence for this]*
- (d) *Demonstration that 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;*
- (e) *Application of first-of-its-kind and common practice tests;*
- (f) *Demonstration that the proposed activity considered the benefits from the Article 6.4 mechanism as necessary in the decision to implement the activity, in accordance with paragraphs 12-15 of A6.4-SB008-A06 - Procedure: Article 6.4 activity cycle procedure for projects. If activity participants submit a notification of prior consideration after the start date of the activity, they shall demonstrate evidence that the benefits from the Article 6.4 mechanism were considered prior to the start date. [The period between the prior consideration, as evidenced through clear public documentation, and registration of the activity shall not exceed 3 years]*

75. Paragraph 80. Option 2: Mechanism methodologies shall allow the demonstration of additionality through investment analysis or through a comprehensive assessment of barriers, with activity participants choosing the most appropriate method for their context. In the case of barrier analysis, the following provisions shall apply:

- (a) Activity participants may opt for a barrier analysis instead of investment analysis when they can provide clear justification, including evidence that the technological, financial, or institutional barriers are significant enough to impede the activity's implementation in the host Party's context;
 - (b) Parties may identify specific activities or project types that are deemed 'automatically additional' based on persistent and recognized barriers, thereby eliminating the need for individualized additionality demonstration for such activities;
76. {The range of comments received on the section includes making barrier analysis mandatory, not specifying investment analysis or barrier analysis as mandatory, allowing activity proponents to propose performance benchmarks. Consideration of direct benefit transfer to stakeholders, capital needs and continuous revenue in additionality tests is also proposed}
77. {No change proposed to paras 81-82}
78. **Paragraph 83.** 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; and 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 [may][shall] contain provisions that require the application of these procedures and approaches where appropriate.
79. {No change proposed to paras 84-86}
- #### 4. Leakage
80. {A submitter suggests addressing market leakage for all scales, and especially for jurisdictional scale activities. Another submitter suggests addressing cross border leakage and apply REDD+ rules in forestry projects}
81. {The need for standardized tools and methods is flagged by a submitter as there is very limited data available for leakage calculation}
82. **Paragraph 87.** Mechanism methodologies shall contain provisions to:
- (a) Ensure that the potential sources of leakage in activities covered by ~~the Article 6.4~~ a mechanism methodology are identified, including, but not limited to, any sources referred to in paragraph 88 below;
 - (b) 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~~ and address remaining leakage where necessary by discounting credited volumes as described in paragraph 89(a) below;
 - (c) Require that activity participants list all ~~the~~ potential sources of leakage that may reasonably be attributable to the activity and describe how each ~~one~~ is being addressed. If the activity participant excludes any ~~of the~~ sources of leakage from consideration, they shall justify its exclusion;

- (d) *Include, where necessary, provisions for robust monitoring, reporting and **independent third-party** verification systems that encompass specific sources of potential leakage identified;*
- (e) *Include, where necessary, life cycle analysis of **the** products or material in relation to the source indicated in paragraph 88(d) below;*
- (f) *Require the activity participant to take into account relevant information from the DNA of the host Party on leakage, where available and as per the application of the tool referred to in paragraph 90 below.*

83. **{No change proposed to para 88}**

84. **Paragraph 89.** *Leakage [may]**[shall]** be avoided, minimized, or addressed by, inter alia:*

- (a) **Discounting credited volumes:** *deducting emission reductions from credited volumes taking into account equipment lifetime, where applicable;*
- (b) **Scrapping of baseline equipment:** *undertaking and evidencing the destruction/decommissioning/disposal of baseline equipment;*
- (c) **Application of higher-level elements:** *applying a standardized baseline at a higher level of aggregation (or equivalent) that is regularly updated and any associated higher-level monitoring information and/or system;*
- (d) **Nesting:** *Aligning relevant aspects of activity design and implementing activities together with an existing higher-level crediting programme;*
- (e) **Upscaling implementation:** *implementing activities at a higher level (e.g. sectoral, subnational, or national).*

85. **{No change proposed to para 90}**

86. **Paragraph 91.** *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~~ The Supervisory Body **will develop guidance to ensure these activities avoid, eliminate or mitigate any identified leakage risk.***

5. Non-permanence and reversals

87. **{One submitter commented that the permanence of the reservoirs considered in removals is at least equivalent to the duration of the emissions in the atmosphere that is mitigated. If the reservoirs cannot be maintained over such a period with a high likelihood, then temporary credit or other solutions to deal with permanence and reversibility should be issued. Another submitter suggested discounting with a non-permanence factor}**

88. **{No change proposed to paras 92-94}**

Appendix 3. References²

Submission/Input date	Party or Group of Parties	Acronym	Reference number
15/04/2024 03/06/2024	Japan	JP	391
16/04/2024	Government of Guyana	GY	407
16/04/2024 03/06/2024	Brazil (Government)	BR	408
16/04/2024 03/06/2024	Submission by Belgium and the European Commission on behalf of the European Union and its Member States	EU	409
23/04/2024 03/06/2024	The United Kingdom of Great Britain and Northern Ireland	UK	410
26/04/2024 and 03/06/2024	Samoa on behalf of Alliance of Small Island States (AOSIS); St. Kitts and Nevis on behalf of AOSIS during engagement event	AOSIS	411
27/04/2024 03/06/2024	The AILAC group of countries (Colombia, Costa Rica, Chile, Guatemala, Honduras, Panama, Peru)	AILAC	412
30/04/2024 03/06/2024	Honduras on behalf of the Coalition for Rainforest Nations	CfRN	413
01/05/2024 03/06/2024	Ukraine	UKR	414
03/06/2024	Switzerland	CHE	
03/06/2024	Columbia	COL	
03/06/2024	Tuvalu	TUV	
03/06/2024	Indonesia	IDN	
03/06/2024	Saudi Arabia	SAU	
03/06/2024	Canada	CAN	

Submission/input date	Stakeholder	Acronym	Reference number
15/03/2024	Sky Harvest	SH	379
25/03/2024	Save Climate Campaign	SCC	380
29/03/2024	Vinay Deodhar	VD	381
11/04/2024	Forair	FA	382
11/04/2024	44.moles	44M	383
12/04/2024	Negative Emissions Platform	NEP	384
12/04/2024	Atmosfair	ATMO	385
12/04/2024	Government of Quebec	QB	386
12/04/2024	Conservation International	CI	387
12/04/2024	Rahul Goela	RG	388
12/04/2024	Rethinking Removals	RR	389
15/04/2024	Global Mangrove Trust Limited	GMT	390
15/04/2024	International Indigenous Peoples Forum on Climate Change	IIPFCC	392
15/04/2024	Sylvera	SYLV	393

² [Call for input 2024 - Stakeholder interactions: Further input - Requirements for methodologies and activities involving removals | UNFCCC](#).

Submission/input date	Stakeholder	Acronym	Reference number
15/04/2024	Carbon Market Watch	CMW	394
15/04/2024	Indigenous Environmental Network	IEN	395
15/04/2024	Eric Arets and Sven van Baren	AvB	396
15/04/2024	Climate Secure	CS	397
15/04/2024	ORMEX	ORM	398
15/04/2024	ALLCOT	ALCT	399
15/04/2024	International and Comparative Law Research Center	ICLRC	400
15/04/2024	Integrity Council for Voluntary Carbon Market	ICVCM	401
15/04/2024	IETA	IETA	402
15/04/2024	YOUNGO Finance & Market Working Group	YNG	403
15/04/2024	WWF	WWF	404
16/04/2024	American Petroleum Institute	API	405
16/04/2024	KOKO Networks Limited	KKN	406
03/06/2024	Environmental NGOs	ENGO	
03/06/2024	Business and industry NGOs	BINGO	
03/06/2024	Children and Youth	YOUNGO	
03/06/2024	Indigenous Peoples Organizations	IPO	
03/06/2024	UNHCR	UNHCR	
03/06/2024	Women and Gender	WoGen	

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Document information

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Related documents:

23 May 2024	A6.4-SBM012-A01 - Information note: Guiding questions for the SBM engagement event at the sixtieth session of the Subsidiary Body (SB 60) (v.01.0)
17 May 2024	A6.4-SBM012-AA-A01 - Information note: Compilation and analysis of stakeholder inputs on the requirements for the development and assessment of Article 6.4 methodologies (v.01.1)
1 March 2024	A6.4-SB010-A05 - Information note: Further work on the methodological products for the Article 6.4 mechanism (v.01.0)
17 November 2023	A6.4-SB009-A01 - Recommendation: Requirements for the development and assessment of Article 6.4 mechanism methodologies (v.01.1)

A6.4-SBM013-AA-A11

Information note: Options to revise the recommendation on the requirements for Article 6.4 methodologies, taking into account stakeholder inputs
Version 02.0

7 November 2023	A6.4-SB008-A13 - Draft Recommendation: Requirements for the development and assessment of Article 6.4 mechanism methodologies (v.09.1)
16 October 2023	A6.4-SB008-AA-A14 - Draft Recommendation: Requirements for the development and assessment of mechanism methodologies (v.08.0)
14 September 2023	A6.4-SB007-A06 - Draft Recommendation: Requirements for the development and assessment of mechanism methodologies (v.07.0)
1 September 2023	A6.4-SB007-AA-A10 - Information note: Compilation of responses to the call for input titled "Structured public consultation: Further input – requirements for the development and assessment of mechanism methodologies"
	A6.4-SB007-AA-A11 - Concept note: Methodological elements in the draft recommendation on requirements for the development and assessment of mechanism methodologies
	A6.4-SB007-AA-A12 - Draft recommendation: Requirements for the development and assessment of mechanism methodologies
5 July 2023	A6.4-SB006-AA-A08 - Draft recommendation: Requirements for the development and assessment of mechanism methodologies
3 June 2023	A6.4-SB005-A01 - Information note: Guidance and questions for further work on methodologies requirements (v.01.0)
17 May 2023	A6.4-SB005-AA-A07 - Information note: Draft elements for the recommendation on requirements for the development and assessment of mechanism methodologies (version 01.0)
	A6.4-SB005-AA-A08 - Information note: Compilation of public inputs in response to the "public consultation: Requirements for the development and assessment of mechanism methodologies" and related literature (version 01.0)
10 March 2023	A6.4-SB004-A03 – Information note: Guidance and questions for further work on methodologies
21 February 2023	A6.4-SB004-AA-A10 - Draft recommendation: Requirements for the development and assessment of mechanism methodologies (version 3.0) (Zip file: Appendices 1 - 4 to Annex 10)
7 November 2022	A6.4-SB003-A04 – Information note: Status of current work on the application of the requirements referred to in chapter V B (Methodologies) of the rules, modalities and procedures (version 1.0)
25 October 2022	A6.4-SB003-AA-A05 – Draft recommendation: Requirements for the development and assessment of mechanism methodologies (version 2.0)
	A6.4-SB003-AA-A06 - Information note: Requirements for the development and assessment of mechanism methodologies (version 2.0)
12 September 2022	A6.4-SB002-AA-A07 - Draft recommendation: Requirements for the development and assessment of mechanism methodologies (version 1.0)
	A6.4-SB002-AA-A08 - Information note: Requirements for the development and assessment of mechanism methodologies (version 1.0)
08 July 2022	A6.4-SB001-AA-A06 - Concept note: Guidelines for implementation of methodological principles, approaches, and methods for the establishment of baseline and additionality (version 1.0)