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Document reference number and title: A6.4-MEP008-A03. Draft Standard: Addressing non-permanence and reversals (version 02.2)				
Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)

1	General comment		The SBM should give the Methodological Expert Panel (MEP) a clear mandate to define adjusted permanence provisions for nature and to explore practical approaches that ensure realistic scalability — so that nature remains in A6.4 without rules no one can finance or insure. Some of the most consequential policy decisions for carbon markets are currently being taken in highly technical settings such as the Article 6.4 Supervisory Body. These choices will shape how carbon markets evolve and directly affect how countries and companies meet their climate goals. Their influence extends well beyond Article 6.4, with implications for Article 6.2 and other markets. Given this context and the importance of the issues at stake, the consultation process takes on critical importance. Yet the consultation undertaken to date has been wholly inadequate. Despite receiving significant input during the short consultation period, the MEP largely disregarded it, even though Parties at COP29 explicitly mandated the SBM to “engage, in consultation with interested stakeholders, further independent scientific and technical expertise” (Decision 6/CMA.6, para. 2). We note the SBM’s decision not to amend the Removals Standard, but emphasize that this was an independent choice of the SBM, not one required by a CMA mandate or procedural rules. It is also important to recall that neither Parties nor stakeholders had the opportunity to provide input to this Standard before its approval at SBM014, following its change in legal status from guidelines (requiring CMA adoption) to a standard (entering into force immediately). <i>In COP29, Parties requested the Supervisory Body to “engage, in consultation with interested stakeholders, further independent scientific and technical expertise and local communities, include the knowledge, sciences and practices of Indigenous Peoples, as relevant, to support its work, including through its expert panels, to review proposals as necessary and receive independent scientific and technical advice”</i> The Intergovernmental Panel on Climate Change’s Sixth Assessment Report, published in	We recommend that the SBM postpone the adoption of the non-permanence standard and that the SBM mandates the MEP to work on a new version that is feasible and provides an equal level field for carbon credits from all sectors, with proposals for adjustments to the removals standard as appropriate. This should be presented as a comprehensive package, along with the risk assessment tool and the concept note on remedial actions to manage reversals Additional independent scientific and technical expertise, including from Indigenous Peoples, should be ensured and established.
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			2023, explicitly states that “CO₂ has multiple atmospheric lifetimes” and notes that no new quantification of the carbon cycle’s response to an injection of CO₂, known as a pulse, has been made since Joos et al. (2013). Joos et al.’s model shows that about 40% of a CO₂ pulse is removed from the atmosphere within 20 years, 60% within 100 years, and ~25% persists beyond 1,000 years. This reflects a decay curve — not a binary threshold. A key consideration is that while many nature-based reductions in atmospheric CO₂ can be sustained over time, even shorter- term removals produce climate impacts that are long-lasting while providing critical removals in the near term, when action is most urgently needed and no other options at similar scale exist. The definitions of the underlying Principles to be applied to all activities are inconsistent with past IPCC guidance and the Enhanced Transparency Framework of the Paris Agreement, making this Appendix incompatible with existing reporting and accounting structures that will be applied by all Parties, thus rendering it unfit for the purpose of cooperative approaches under Article 6. Furthermore, the content of this draft standard is likely to cause confusion among Parties and activity participants, in that it does not provide comprehensible guidance to assess possible implications of the multiple formulations laid out in the paper, and -- more critically -- there is no rationale to support them or evidence of these having a scientific basis. It seems biased, unclear and would be overly punitive for emission reductions and removals from land-sector activities.	

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2	Cover note, Section 3	Paragraph 15 (c)	We respectfully disagree with the MEP's conclusion that the Removals Standard (paras. 26 and 28) requires indefinite post-crediting monitoring. Neither paragraph specifies that monitoring must continue indefinitely. Paragraph 26 states only that "monitoring shall continue after the end of the last active crediting period," while paragraph 28 provides a mechanism for activity participants to request termination of post-crediting monitoring if they can demonstrate negligible risk of reversal or provide remediation. Taken together, these provisions leave open the possibility of defining both (1) an indefinite period or (2) a fixed monitoring period. For example, monitoring could be required for 40 years after the last active crediting period. During that period (40 years), activity participants could request termination under paragraph 28 by demonstrating that stored GHGs are at negligible risk of reversal. This reading is fully consistent with the Standard's language. If the Supervisory Body intended otherwise in its October meeting, this has not been reflected in the text of the Standard.	The SBM should take into consideration stakeholder inputs for a fixed post crediting monitoring period.

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3	Appendix 1, Section 2 Cover Note, Section 3, paragraph 24	Paragraph 3 (g)	On the definition of “negligible risk of reversals,” the MEP suggested in the cover note (section 3, paragraph 24) a range between 0.5% and 2.5%. This range is too narrow and conservative, and in practice would prevent the negligible risk option from serving as a viable pathway to reduce post-crediting monitoring. Scientific work is ongoing to assess reversal risks across different forest and nature-based ecosystems globally, but the science is not yet sufficiently advanced to justify such a precise range. As the MEP itself notes in paragraph 27, this is ultimately a normative policy decision rather than a purely scientific one. We therefore suggest that the Supervisory Body allow more time and flexibility to take into account the evolving scientific evidence and, in the meantime, adopt a broader range that can accommodate the most durable forest projects. This would ensure that the negligible risk option is both scientifically credible and practically implementable.	The SBM should request the MEP to conduct further research to provide a definition of negligible risk of reversals, as to understand the impact of different time horizons and confidence intervals in the negligible risk of reversals test. This assessment must be carried out with wide public stakeholder input and relying on external scientific and technical expertise. Our recommendation is that the MEP continue its work on the basis of following definition: “A risk of reversal that would result in a net loss of no more than [X] percent of all the A6.4ERs issued to the activity participant with respect to the total emission reductions and/or net removals achieved by the activity during its active crediting period,³ calculated over a [X]-year timeframe starting from no earlier than the end of the last active crediting period.” Explanation: The calculation of the loss on a net basis and not taking into account units contributing to SoP, OMGE and the buffer pool would mirror more closely the impact of any potential reversals on the atmosphere. The confidence interval and the time horizon of the risk assessment should be defined following a comprehensive impact assessment.

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4	Cover Note, Section 3,	paragraph 24	The mandate to the MEP on the development of a Reversal Risk Tool envisioned a package of elements to be addressed together: (a) whether upper limits are needed; (b) risk rating that constitutes a negligible risk; (c) any further categorization of risk; and (d) how remediation measures are taken into account in the risk assessment tool. These elements are intended to function as package. However, the MEP has so far defined only the concept of “negligible risk of reversals” in isolation. With such a fragmented approach, it is very difficult to assess the true implications of the non-permanence/reversal provisions. Without clarity on the other elements of the package, the current text provides only partial insight into how the system will work in practice. To avoid loopholes and inconsistencies, it is essential that all aspects of reversal risk management be developed and adopted as a coherent package. The monitoring and verification rules in the current standard can only be meaningfully evaluated in the broader context of a complete reversal management strategy.	The SBM should not adopt the “Risk rating that constitutes a negligible risk” in isolation. Rather it should postpone a decision on the this issue until the Reversal Risk Tool is fully developed.

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5	Cover note, Section 3 Appendix 1, Section 7	Paragraph 11a, Cover note Paragraph 39, Appendix 1, Section 7	The introduction of a materiality threshold (para. 39, Appendix 1) is a positive step, as it ensures environmental integrity while avoiding disproportionate consequences from minor carbon losses that are naturally recovered within a monitoring period. This flexibility is particularly important for nature-based projects, where small disturbances such as minor fires may occur. However, the provision currently applies only to activities that “generate ongoing net removals.” By excluding emission reductions from avoided deforestation and other disturbances, the scope of the materiality threshold is unnecessarily limited. We recommend that avoided deforestation activities also be eligible for this flexibility to ensure consistency and fairness across activity types.	For the purpose of identifying whether any observed event involving the release of stored greenhouse gases has led to a reversal, mechanism methodologies may include provisions to conservatively calculate the total removals expected to occur within the monitoring period in which the observed event took place. If the total expected removals within the monitoring period are larger than the sum of emissions from all observed events involving the release of stored greenhouse gases within the same monitoring period, then methodologies may determine that no reversal is deemed to have occurred for the purpose of notifying the Supervisory Body of observed events involving the release of stored greenhouse gases. The provisions of this paragraph shall only apply to activity types that generate ongoing net removals without ongoing interventions by the activity participant, and shall not be applied to any other matters, such as quantification of emission reductions and/or net removals.

6	Appendix 2. Section 1.3 Annual reversal report.	“1.3 Annual reversal report. 12. Activity participants shall submit to the secretariat, by 31 March each year, an annual reversal report that indicates whether, at any point in the previous calendar year, any observed events involving the release of stored greenhouse gases that could potentially have led to a reversal.”	The MEP disregarded comments received in relation to reversal-related reporting requirements, including on provisions related to monitoring reports and overall burden of the reporting requirements. They relied on the flawed argument that these are, in their views, not aligned with the Removals Standard. Reporting requirements are in fact burdensome, however, what creates undue burden is the expectation (or interpretation) that they will be required annually, combined with severe penalties for any missing or incorrect reports. This annual cadence, in many contexts, demands high recurring expenditures, staff time, field work, expert validation, potential geospatial or remote sensing data, and substantial risk of non-compliance. The Removals Standard does not provide a requirement for annual monitoring and reporting; it provides that the methodology will determine the frequency of these reports which can range from between 1 to 5 years instead, therefore the argument from the MEP is not properly construed. Imposing an annual reporting and monitoring requirement goes beyond what was provided in the Removal Standard. Further, many stakeholder comments raised concerns over this burden, yet they appear to have been minimized or overlooked. Besides acknowledging feedback; the standard should explicitly respond to and consider concerns about cost, feasibility, and risk for smaller or lower-capacity project proponents.	Proposed edits in red below: Section 1.3 Annual Reversal report. 12. Activity participants shall submit to the secretariat, by 31 March each year, an annual reversal report that indicates whether, at any point in the previous calendar years, any observed events involving the release of stored greenhouse gases that could potentially have led to a reversal. This report will be presented every 1 to 5 years. Replace “Annual reversal report” with “Reversal report”, throughout the document.
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			Furthermore, annual reversal reporting and monitoring across decades imposes costly technical and institutional burdens on land sector project proponents, especially in the Global South. Longer monitoring intervals (e.g. 3-5 years aligned with Verra and ART) should be included to reduce the burden and for efficiency purposes.	

7	Appendix 2. Section 2.3 Missing report submissions	“35. Whenever a monitoring report or annual reversal report is designated as missing, the Article 6.4 activity shall be deemed to have experienced avoidable reversals. The secretariat shall provide electronic notice to the activity participant and inform the activity participant that it shall mitigate the avoidable reversals following the provisions of section 4 of this document. 36. The quantity of the avoidable reversals designated in paragraph 35 shall be deemed to be equal to the total number of A6.4ERs issued with respect to the Article 6.4 activity, cumulatively from the Article 6.4 activity’s start date through the date that the monitoring report or annual reversal report is designated as missing, inclusive of the number of A6.4ERs forwarded or first transferred, as applicable, to: (a) The activity participants; (b) The Reversal Risk Buffer Pool Account; (c) The mechanism registry account held by the Adaptation Fund; and (d) The mechanism registry account for cancellation towards	A missing annual reversal report or monitoring report automatically triggers classification of the entire credited volume as an avoidable reversal, which must be replenished. This is disproportionately punitive and ignores administrative realities in rural or developing-country contexts. The MEP disregarded comments received in relation to reversal-related reporting requirements, including on provisions related to monitoring reports and overall burden of the reporting requirements. They relied on the argument that these are, in their views, not aligned with the Removals Standard. We strongly urge the revision to explicitly address these concerns in its final version, to ensure projects are not unfairly burdened.	• Implement a tiered escalation system (e.g. warnings, grace periods) rather than immediate penalties and distinguish administrative failure from actual carbon loss. • Provide verification windows that align with ecological timeframes. • It should also be clarified that activity participants will only be responsible for the A6.4ERs issued to them and should not be liable for those used toward Overall Mitigation of Global Emissions, Share of Proceeds, and buffer pool contributions.
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		delivering overall mitigation in global emissions. 37. Whenever a preliminary assessment report is designated as missing, the observed event in question will be deemed to have resulted in a reversal and a monitoring report submission shall be required pursuant to the terms of paragraph 10.”		
8	Cover Note, Section 5	Paragraph 57 (b)	This is one of the two options to reduce post crediting monitoring and the standard should allow flexibility for existing and emerging models. Methodologies should be able to choose between alternatives, and the SBM should to reduce flexibility at the standard level. Shorter monitoring periods combined with practical solutions such as buffer pool credits, automatic cancellations at the end of the crediting period, guarantees/insurance, or transfer of liability to third parties such as, but not limited to, a reversal trust fund provide enforceable ways to manage non-permanence risk while keeping high-quality nature credits in the system. These options are also aligned with the removals standard, paragraph 62. However, without the concept note on options to implement Paragraph 62, it is very difficult to assess the true implications of the non-permanence/reversal provisions.	We recommend that the current version of the standard gets rejected and that the SBM mandates the MEP to work on a new version that is feasible and provides an equal level field for carbon credits from all sectors, with proposals for adjustments to the removals standard as appropriate. This should be presented as a comprehensive package, along with the risk assessment tool and the concept note on remedial actions to manage reversals

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9	Appendix , Section 3	Paragraph 40	The Removals Standard does not set a minimum or maximum length of post-crediting monitoring. The MEP decision to instate perpetual obligations on project developers puts excessive burden on projects that may not be able to meet the conditions listed in para. 28 of the Removals Standard. We urge the SBM to set a maximum length of post-crediting period monitoring taking into account the best available science on the decay curve of CO2 in the atmosphere. We also recommend undertaking a legal analysis on how the PACM and SBM decision interact with the scope and objectives scope of the Paris Agreement. Given that the objectives of the Paris Agreement include the “balance of anthropogenic emissions by source and removals by sink in the second half of this century” (Art. 4.1) any obligations extending beyond 2100 may be considered null and void. Setting a potential end date to liabilities and obligations is crucial to enable its transfer to third party and allow the emergence of insurance policies and guarantees.	We propose amending para. 40 as follows: “The post-crediting monitoring period shall start on the first day after the end of the last active crediting period. The post-crediting monitoring period shall continue indefinitely for a period of [X] years or until one of the conditions in section 3.2 below is satisfied, whichever happens first.”
10	Section 4.3, Appendix 2	Paragraphs 59 and 60	The clarification that reversals below the baseline will not be remediated, and that compensation mechanisms apply only to credited A6.4ERs, represents an important improvement over the previous version of the text. This approach provides greater clarity on the scope of liability and ensures that remediation obligations are limited to credited emission reductions and removals, rather than extending to uncredited portions of an activity.	Keep paragraphs 59 and 60 unchanged.

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11	General comment on the MEP process		When discussing stakeholder interaction, transparency is a key element. At present, MEP meetings are not fully transparent or broadcast in their entirety, and important decisions continue to be taken behind closed doors. For stakeholders to engage meaningfully, it is essential to have visibility not only of the final outcomes but also of the decision-making process itself. Ensuring full transparency of MEP deliberations would greatly strengthen confidence in the process and its results.	The SBM should determine the MEP meetings to be broadcast in their entirety.
12	Appendix 2, section 3.5.3. Post-crediting period monitoring and reporting	45	Shift from project- to portfolio-level risk management: buffer pools, insurance, permanence funds, or other permanence guarantees. Current language implies indefinite monitoring liability, which is not financeable and effectively excludes nature-based projects. Development banks and private investors cannot support projects with 'eternal liability.' This undermines scalability and participation of smallholders and rural communities, even though these are the areas with the highest co-benefits. Integrity without scale won't get us to 1.5°C. We need both – now.	Amend 45 to allow termination of obligations after a realistic maximum timeframe or upon demonstration that risk has been mitigated through approved portfolio-level mechanisms (insurance, buffer pools, permanence funds). Proposed text: “The time period for post-crediting monitoring shall not exceed [20–30 years] after the last crediting period. Obligations may terminate earlier if reversal risks are managed through approved portfolio-level mechanisms such as buffer pools, insurance, or permanence funds.”
13	Appendix 2, Section 3.5.7 Insurance coverage for reversals	54–55	The draft dismisses insurance due to lack of identified products. However, market-ready insurance solutions now exist (e.g. Howden with Gold Standard and Verra under CORSIA). Failing to acknowledge these risks excluding a proven, scalable tool for permanence.	The Supervisory Body should mandate the MEP to: • Conduct a technical review of existing insurance and guarantee products already applied in voluntary and compliance markets (e.g. CORSIA). • Define clear criteria and assessment procedures for recognising insurance as an eligible tool for permanence. • Establish a transparent approval process for insurance products, with outcomes to be published in the Article 6.4 registry. • Provide recommendations on how insurance can complement or substitute contributions to buffer pools, ensuring environmental integrity while enabling wider participation of nature-based activities.

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14	Appendix 1, Section 3 (Definitions)	3(g) – 'negligible risk of reversal'	Defining negligible risk over a 100-year timeframe is not realistic or investable. This de facto excludes nature. Integrity without scale will not deliver 1.5°C.	Revise 3(g) to: "Negligible risk of reversal: A risk of reversal that would result in a loss of no more than [X]% of issued A6.4ERs over an investment-relevant timeframe (e.g. 20–30 years), unless reversal risks are managed through approved portfolio-level instruments."
15	Appendix 2, Section 4 (Post-reversal actions)	49	Current remediation relies solely on buffer pool cancellation and replenishment, placing disproportionate burden on project-level participants. Smallholders cannot shoulder these risks alone.	The Supervisory Body should instruct the MEP to: • Develop modalities for portfolio-level remediation instruments (e.g., insurance products, pooled permanence funds) that can complement or substitute buffer pool replenishment. • Define criteria ensuring that these instruments guarantee full cancellation of equivalent A6.4ERs in case of reversals. • Assess how such mechanisms can reduce the liability burden on individual projects while maintaining environmental integrity and preventing moral hazard.

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