

TREES 2.0 Public Consultation Comment Responses							Response
Number	Date received	Individual	Organization if Applicable	General Topic	Section of TREES	Question/Comment	Response
1	4/1/2021	Jenny Henman	BP	IP Participation (scale)	3.1.1	We support the principle of the inclusion of Indigenous Territories who can now be considered eligible as subnational accounting areas or as direct Participants in ART. The size/scale threshold seems appropriate given its consistency with the existing criteria for sub-national jurisdiction participation.	Thank you for the comment.
2	4/1/2021	Jenny Henman	BP	IP Participation (recognized)	3.1.1	We'd recommend more detail is given on how 'recognized indigenous territory' is defined. This approach will work in countries that have the right regulations and where the government has recognized and properly defined indigenous territory. Where this could become problematic is where those territories are not 'recognized' or disputed.	ART does not present a single definition of recognized Indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and be as inclusive as possible.
3	4/1/2021	Jenny Henman	BP	HFLD CL	5.2	We support the inclusion of a mechanism to credit high-forest-low-deforestation (HFLD). We consider it important that crediting for the HFLD is included, to incentivize the on-going protection of these areas.	Thank you for the comment.
4	4/1/2021	Jenny Henman	BP	Removals (link)	5.3	We are supportive of the addition of the inclusion of removals from the conversion of non-forest to forest as eligible for crediting. oWe question whether it is necessary to constrain this to only Participants that have successfully reduced emissions from deforestation and degradation. We recognise it is of the utmost importance to prevent perverse incentives of gaining crediting for removals as a result of deforestation/ degradation but other measures can be put in place to prevent this. oWe question the need for the sequential approach taken to the crediting of removals and would recommend that crediting of removals can occur in tandem with crediting of reducing emissions from deforestation and degradation. We find the current approach in version 2.0 disincentivises immediate/short-term restoration efforts. In addition, it could deter a holistic approach to sustainable management of landscapes, as often restoration and conservation of forests go hand in hand. We would like to see both have access to carbon crediting from the start. We reiterate the need to ensure strong environmental safeguards are upheld in relation to the type and location of restoration/removals activities.	Emissions must be successfully reduced before removals crediting is possible.
5	4/1/2021	Jenny Henman	BP	Removals (activities)	3.2	We encourage the ART Secretariat to continue to review methodological options for the inclusion of removals from 'forests remaining forests' in future iterations of the Standard.	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
6	3/30/2021	Raphael Linzatti	GIZ/KfW	General		The KfW REDD Early Movers Program and the GIZ International Forest Policy Program would like to commend the ART Board and Secretariat for the update of the TREES standard, providing new modules on much warranted topics, and addressing topics which were unclear or which required adjustments in the TREES v 1.0. We appreciate the Secretariat for reaching out to stakeholders and its outreach activities explaining TREES 2.0. Hopefully, the feedback will serve to achieve an even more comprehensive version of the Standard. We also hope that the continuous development and improvement of TREES will lead to more and more REDD+ countries thriving for this higher level of ambition to become credible partners in any future REDD+ architecture.	Thank you for your comment.
7	3/30/2021	Raphael Linzatti	GIZ/KfW	HFLD (Definition)	9.2	The presented HFLD Score approach in chapter 9.2. is an innovative take on making the HFLD definition more flexible and moving away from absolute thresholds. We are specifically supportive of the requirements applying to all years in both the reference and crediting period. However, we note that a deforestation rate of 0,50% is more than twice the rate of certain other HFLD definitions and that 50% forest cover are a low threshold for high forest cover. Given the possibly broad(er) range of countries/jurisdiction meeting the minimum score, it should be looked at if the HFLD score as outlined in section 9.2 could be incorporated in the setting the REL (applies also directly to aspects described under 2.)	The thresholds you describe are simply the upper or lower bounds eligible to calculate an HFLD score under TREES. The score must be 0.5 in order for the Participant to qualify as HFLD. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
8	3/30/2021	Raphael Linzatti	GIZ/KfW	HFLD (General)		We appreciate that the ART Board and Secretariat has approached this topic and attempted at providing an accounting approach that would recognize the efforts undertaken by countries with high forest cover and low deforestation. Despite the declining number of countries properly falling into this category we acknowledge the effort of being more inclusive for HFLD countries. A general problem of every specific HFLD approach is that it introduces ER of a different quality as they are mainly based on potential emissions and hence not (fully) fungible with ER that are reducing absolute emissions from current levels.	All TREES credits issued using the HFLD crediting approach will be labeled as HFLD in the ART Registry to enable market participants to readily identify them.

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9	3/30/2021	Raphael Linzatti	GIZ/KfW	HFLD (CL)	5.2	<p>We feel that from a policy perspective, the approach of a trend line as reference level (section 5.2) gives the wrong signals and incentives. Generally, trend lines are questionable in terms of environmental integrity as they indicate an expectation of rising deforestation and result in larger benefits at the end of crediting periods (even with modestly rising deforestation).</p> <p>Furthermore, the approach leads to increased ER potential only where deforestation rates have been rising (steeply) in most recent years of the REL, which sends a counterintuitive signal and invites to selectively choosing the start date of the reference period – and excludes countries with high forest cover and low and stable (or even declining) deforestation rates (e.g. Gabon).</p> <p>Unfortunately, it seems as if the additional element of forgone removals, albeit a step in the right direction, provides neither incentives nor real rewards. This approach also seems somewhat complicated and more guidance might be required to ensure full understanding of the method.</p>	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
10	3/30/2021	Raphael Linzatti	GIZ/KfW	HFLD (Definition)	9.2	<p>Allowing for subnational jurisdictions to apply the HFLD without considering the national context has significant inherent risk. This approach would allow HFLD jurisdictions in countries with high deforestation, where the driver dynamics are a result of factors like accessibility and suitability for conversion (e.g. Brazil). This would allow cherry picking and could create perverse incentives where REDD+ only is implemented in areas far from deforestation hotspots and thus have unmanageable leakage risks.</p> <p>Some questions remain unclear or unanswered with the current approach, such as:</p> <ul style="list-style-type: none"> -Can a country have several participants at the subnational level, where of one is an HFLD participant? -How will the transition from subnational-level HFLD to national level "regular" participant take place? -Should there be an explicit expectation / timeline for subnational HFLD participants to convert to national level participation, different from the existing expectation? -Is the risk of leakage sufficiently addressed? 	We feel that it is critical to offer a window for subnational participation to promote ambition and incentivize good actors. A country could have more than one subnational participant, and one or more could be HFLD. After 2030 subnational participation is no longer eligible. Only national participants can register after 2030 with national accounting areas. We are unable to require subnational participants to transition to national participation after 2030. We believe our leakage deductions sufficiently address risks as described in the TREES 1.0 Statement of Reasons posted on the ART website in 2020.
11	3/30/2021	Raphael Linzatti	GIZ/KfW	HFLD (General)		We recognize the challenges of defining a HFLD approach within the existing framework of the standard. In our view, as a possible approach, it should be debated if HFLD ER (credits) merit a separate category from fully fungible ER (credits), without access to the same markets fully fungible ER (credits) would gain. HFLD ER (credits) could be of interest e.g. for ODA (Official Development Assistance) or CSR (Corporate Social Responsibility) financed REDD+ efforts, in the framework of Article 5 of the Paris Agreement. This approach would help to maintain the high integrity of the TREES standard accessing markets.	All TREES credits issued using the HFLD crediting approach will be labeled as HFLD in the ART Registry to enable market participants to readily identify them.
12	3/30/2021	Raphael Linzatti	GIZ/KfW	Removals (link)	5.2	It is commendable that TREES 2.0 now has a specific module on removals rewarding successes in additional sequestration. We strongly support the requirement that results on reduced emissions is a prerequisite for the issuance of credits for removals. In light of this, it could be worth further specifying whether this criteria is applicable to the same crediting year, or the previous monitoring period, or crediting period.	This requirement applies to the same years that emission reductions credits are generated. We have added language to TREES for further clarification.
13	3/30/2021	Raphael Linzatti	GIZ/KfW	Removals (Safeguards)		In our view, there is a need to include Safeguard guidance on the conversion of other non-forest ecosystems such as natural grasslands or wetlands to forest, and how areas that are recently deforested, would or would not be included in the accounting. This also relates to the application of Cancun safeguard E (That actions are consistent with the conservation of natural forests and biological diversity...) as well as relationship to IPCC land use change guidance. The footnote 9 does not provide sufficient guidance/assurance. We see the need to establish minimum criteria countries have to follow.	Safeguard E (which prohibits the conversion of natural forests) has been modified to include 'natural ecosystems'. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
14	3/30/2021	Raphael Linzatti	GIZ/KfW	IP (designated)	3.1.1	We acknowledge the intension of including recognized indigenous communities/ territories and appreciate that the thresholds are the same as or similar to other subnational units. However, territories recognized through national laws and regulations only apply in a limited number of countries (especially Latin America) and it remains unclear to what indigenous governance structure and/ or administration unit must exist. It is also unclear how potential conflicts could be addressed where an application of an IPLC territory is not authorized by regional/national government. It is also unclear if IP territories would be able to participate, if they overlap or are completely within a subnational/national accounting area, also participating in TREES. Some further guidance and requirements in applying Safeguard C and ILO Convention No. 169 in this context would be helpful in order to assure a informed and inclusive application process. We suggest further clarification of these aspects.	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. Please see the Statement of Reasons on the ART website for a more detailed discussion on this topic. Further guidance on implementing all of the Safeguard requirements is provided in the TREES Safeguard Guidance document.
15	3/30/2021	Raphael Linzatti	GIZ/KfW	Uncertainty	8	We appreciate removing the direct malus for tradable ER for increased uncertainty as it potentially would have significant detrimental impact to countries trying to be as transparent as possible on uncertainties. Transparency and best possible efforts to quantify and subsequently reduce uncertainty are our foremost concern. It is acknowledged that different country circumstances (almost) necessarily result in different levels of uncertainty. It could be worthwhile to provide some further background information on the approach, including the rationale for the ART-allowable risk.	More detail on the rationale behind this approach is provided in the Statement of Reasons available on the ART website.

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16	3/30/2021	Raphael Linzatti	GIZ/KfW	Uncertainty	8	We also suggest to reconsider using 95% confidence interval instead of 90% to align with IPCC.	The reason for the difference in alignment with IPCC requirements is that TREES goes beyond UNFCCC requirements in that IPCC does not require reporting of degradation and TREES does. Given the high levels of uncertainty associated with degradation reporting, the 90% confidence interval is less punitive to participants. In addition, the use of a 90% confidence interval is consistent with other carbon standards and programs.
17	3/30/2021	Raphael Linzatti	GIZ/KfW	Uncertainty	8	Additionally, in line with the comments above, clearer guidelines for uncertainty calculations are necessary—coherence and transparency for uncertainty calculations is key. Sole reference to Monte Carlo analysis might even be misleading (see also: Yanai et al, 2020 - Improving uncertainty in forest carbon accounting for REDD+ mitigation efforts). The discussion and inclusion of various error sources is crucial to determine quality and allow for stepwise improvements.	We agree that these equations were not clear and they have now been updated to improve clarity.
18	3/31/2021	Philip Kilham	Mullion Group (FlintPro)	Removals Factors	4.1.3	In temporally explicit methods, each pixel has a discrete emission/removal amount which changes through time (different growth stages, growth curves). Each pixel also has a specific area. It would be possible to recreate overall Emission Factors and Removal Factors, but why would this be necessary?	Linear and curvilinear rates of carbon accumulation are allowed as long as they are demonstrably applicable to the forest type and age class, and consider mortality. Language has been added to TREES to clarify these requirements.
19	3/26/2021	Ellen Bruzelius Back	NICFI	General		Norway's International Climate and Forest Initiative (NICFI) would like to applaud the ART Board and Secretariat for the proposed update of the TREES standard, providing new modules on much warranted topics, and addressing topics which were unclear or which required adjustments in the TREES v 1.0. We would also like to commend the Secretariat for its extensive efforts in outreach to explain the new version to interested stakeholders, including webinars in multiple languages. We sincerely hope the process of public consultation will provide useful feedback to further improve the current version.	Thank you for your comment.
20	3/26/2021	Ellen Bruzelius Back	NICFI	HFLD (General)		We appreciate that the ART Board and Secretariat has approached this topic and attempted at providing an accounting approach that would recognize the efforts undertaken by countries with high forest cover and low deforestation. We see great benefit in providing both incentives as well as rewards for this group in keeping their forests intact and not embarking upon a pathway where forests are converted to non-forest land use. We recognize the challenges addressing this topic, and would like to applaud the ART Board and Secretariat for the effort.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions
21	3/26/2021	Ellen Bruzelius Back	NICFI	HFLD (Definition)	9.2	NICFI generally appreciates the outlined HFLD Score approach in chapter 9.2. In particular, we support the fact that the requirements apply to all years in both the reference and crediting period, and strongly recommend maintaining this in future versions. We believe the suggested approach is more appropriate than absolute thresholds to an HFLD definition, though we recognize that a discussion on the presented intervals /values could be warranted, noting in particular that the deforestation rate of 0,50% is more than twice the rate of certain other HFLD definitions. This seems somewhat high to us. Linked to the development of the approach to identifying results for HFLDs (setting of reference level), arguments could be made to make the criteria stricter than currently suggested in the draft on public consultation. The HFLD score approach incorporates two important characteristics of HFLD jurisdictions; forest cover and deforestation rate. In future work related to the HFLD approach, we would encourage exploring whether there are any benefits in incorporating values of carbon stocks as well.	The thresholds you describe are simply the upper or lower bounds eligible to calculate an HFLD score under TREES. The score must be 0.5 in order for the Participant to qualify as HFLD. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
22	3/26/2021	Ellen Bruzelius Back	NICFI	HFLD (CL)	5.2	NICFI believes that from a policy perspective, the approach of a trend line as reference level, as suggested in section 5.2, gives the wrong signals and incentives. Generally, trend lines do not communicate high environmental integrity as they indicate an expectation of rising deforestation, and gives increasing rewards over time for the same level of (low) deforestation. For HFLD countries with stable emissions, there may be no additional rewards of significance when a trend line is used as reference level compared to an historical average, and for countries with a downward trend in the reference years, the approach does not provide any recognition of their HFLD status at all. The approach, as suggested in TREES v2.0, seems to provide most rewards for HFLDs with an upwards trend in the historical reference period, disproportionately benefitting recent deforesters. This makes the approach vulnerable to perverse incentives and could give a misleading signal about desirable actions in the near future, prior to seeking ART certification. Though a HFLD country may have reduced deforestation and thereby achieve results in the first crediting period, this success will, as we interpret the current language, lead to low rewards in subsequent crediting periods. We do not think that this approach gives the warranted effects of the module. Unfortunately, it seems as if the additional element of forgone removals, albeit a step in the right direction, provides neither incentives nor rewards of sufficient magnitude. This approach seems somewhat complicated and more guidance might be required to ensure full understanding of the method.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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23	3/26/2021	Ellen Bruzelius Back	NICFI	HFLD (Definition)	9.2	There are several challenges with applying the HFLD concept at the subnational level, and we fear this will give perverse incentives without providing any additional benefits. As we see it, there are strong arguments for limiting the HFLD approach to country level. HFLD, as it originates from the UNFCCC, was intended for the national level, to provide recognition to countries that had not subjected their lands to deforestation and to identify this clearly distinct set of characteristics of high forest cover and low deforestation rate. Should the HFLD concept be applied to the subnational level, there is a need to spell out requirements to avoid perverse incentives related to cherry-picking areas, prevent leakage, ensure adequate transition to national level, etc. There will be a need for explicit expectations to frame HFLD at subnational level within a national context in order for it to demonstrate the right incentive structure. From our perspective, we would advise not to take this approach but maintain HFLD as a concept to be applied to the national level only.	We feel that it is critical to offer a window for subnational participation to promote ambition and incentivize good actors. A country could have more than one subnational participant, and one or more could be HFLD. After 2030 subnational participation is no longer eligible. Only national participants can register after 2030 with national accounting areas.
24	3/26/2021	Ellen Bruzelius Back	NICFI	HFLD (General)		We recognize the challenges of defining an HFLD module within the existing framework of the standard and the immutable principles, but strongly hope that the ongoing consultation will provide feedback and lessons learnt that might inspire an approach that gives the HFLDs the rewards and incentives they both deserve and need, advancing the current approach. We believe that through continuing to harvest from current experiences, ART will advance the development of an approach that will both recognize and incentivize actions undertaken by HFLD countries to maintain their status. One possible line of action could be to build on the HFLD score as outlined in section 9.2 and incorporate these values in the estimation of ERs. Whilst we recognize that existing experiences, such as those of the FCPF, GCF, the Guyana – Norway bilateral partnership and the Gabon – CAFI partnership, already has informed the work of the secretariat, there is merit in further refining the suggested approach. The mentioned examples all include elements providing incentives for HFLDs that could be worth exploring further. We would in particular like to highlight that it could be worthwhile to regard the process of gaining recognition as an HFLD, and the incentive structure for those recognized as HFLD, as integral parts, both contributing to the outcome. Once countries have met a very strict definition of HFLD; it could be appropriate to consider an incentive structure that provides extra rewards for maintaining this status. We believe this would be preferable compared to an approach which creates an incentive for deforestation prior to claiming the HFLD status.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions
25	3/26/2021	Ellen Bruzelius Back	NICFI	Removals (link)	5.2	NICFI welcomes this additional module. Recognizing and providing reward for increased removals is an important component of climate action in the land use sector, with relevant safeguard measures. We strongly support the requirement that results on reduced emissions is a prerequisite for the issuance of credits for removals. In light of this, it could be worth further specifying whether this criteria is applicable to the same crediting year, or the previous monitoring period, or crediting period. The language on p 32 suggests that the criteria is applicable to the years covered by the previous monitoring report. Our view is that the integrity of the results would be further enhanced if the requirement applies to the same crediting year, so that in order to be issued removal credits in year T, the TREES participant also needs to have emission reductions in year T.	This requirement applies to the same years that emission reductions credits are generated. We have added language to TREES for further clarification.
26	3/26/2021	Ellen Bruzelius Back	NICFI	Removals (CL)	5.3	NICFI sees merit in the additional incentives/rewards provided for natural forest restoration through the crediting level.	Thank you for the comment.
27	3/26/2021	Ellen Bruzelius Back	NICFI	Removals (Safeguards)		We have some concerns related to the conversion of other non-forest ecosystems such as natural grasslands or wetlands to forest, and how areas that are recently deforested, would or would not be included in the accounting. There would be merit in providing additional details on how the standard aims to ensure that other non-forest ecosystems such as natural grasslands or wetlands are not converted into forest, and how recently deforested areas may or may not be included in the accounting, with due concern for perverse incentives. This also relates to the application of Cancun safeguard E as well as relationship to IPCC land use change guidance. We do not see that the requirement in footnote 9 is sufficient to address this. In the further development of this, we would welcome using the IPCC land use categories including transition categories as a starting point for the analytical work, in order to stimulate dynamic land use inventories in participating countries or jurisdictions.	Language has now been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities, and language in Safeguard E (which prohibits the conversion of natural forests) has been modified to include 'natural ecosystems'. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
28	3/26/2021	Ellen Bruzelius Back	NICFI	IP Participation (Scale)	3.1.1	NICFI welcomes including recognized indigenous communities/ territories, and appreciate that the thresholds are the same as or similar to other subnational units.	Thank you for the comment.
29	3/26/2021	Ellen Bruzelius Back	NICFI	Uncertainty	9	NICFI sees merit in the approach suggested in TREES v 2.0, where the accounting incorporates uncertainty in the achieved emission reductions rather than the annual emissions. We believe this approach better strikes the balance between what is reasonable and the need for assurance. It could be worthwhile to provide some further background information on the approach, including the rationale for the ART-allowable risk.	More detail on the rationale behind this approach is provided in the Statement of Reasons available on the ART website.

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30	3/26/2021	Ellen Bruzelius Back	NICFI	Uncertainty	9	However, we would suggest reconsidering using 95% confidence interval instead of 90% confidence interval to align with IPCC. This would reduce the reporting burden on countries, as they would not need to make these estimates several times, and also enhance transparency, as a country would not have several uncertainty estimates for different reporting regimes.	The 90% confidence interval is applied to offer jurisdictions more flexibility in reporting of degradation emissions, which is required in TREES and is subject to higher levels of uncertainty. Further, the use of a 90% confidence interval is consistent with almost all carbon standards and programs.
31	3/26/2021	Ellen Bruzelius Back	NICFI	Uncertainty	9	Additionally, there could be merit in including more guidance on uncertainty, including an encouragement for TREES participants to be transparent about their uncertainties. There might also be merit in broadening the approach beyond the Monte Carlo approach.	At this time we are not able to identify an approach that does not include Monte Carlo, however we will monitor this closely.
32	4/2/2021	Georgina del Pilar T	CONAF, Chile	Removals (activities)	3.2	(Translated from Spanish) Regarding eligible activities, removals in forest that remain as forest are not considered. On this, in Chile there are national initiatives for the protection and management of forests that remain forests, therefore captures are generated by these activities. On the other hand, within the permanent forest accounting, the country considers forest management activities, since the activity cannot be isolated due to information gaps. By excluding these removals, the results of protection and forest management initiatives, which are also compromised for NDCs, would be excluded.	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
33	4/1/2021	Héctor Arce Benavides	FONAFIFO, Costa Rica	HFLD (CL)	5.2	Section 5.2 have been included in TREES to allow HFLD countries the opportunity to calculate a crediting level based on a "linear trend line based on historical emissions that can be extrapolated over the 5-year crediting period". To this end, the ART Secretariat has made available an on-line tool that should be used by Participants. Costa Rica believe that such an approach is beneficial for HFLD countries and preliminary results indicates that the country could benefit from applying such approach.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
34	4/1/2021	Héctor Arce Benavides	FONAFIFO, Costa Rica	Removals (CL)	5.3	However, TREES 2.0 is no complete clear and transparent on how the crediting level for removals should be established under the "HFLD scenario". We assume that the use of linear regression for HFDL is to be applied only for "Deforestation" and "Degradation" emissions; and not for "Removals". Therefore, the "Removals" estimates resulting from applying guidance of section 5.3 (equations 2) and section 10 (equations 11 and 12) is to be used in both scenarios: HFLD and non-HFLD. Costa Rica suggest that TREES 2.0 make clearer how to estimate "Removals" under the "HFLD scenario," by confirming the understanding above or by clearly presenting the guidance and equations to be used.	You are correct, the HFLD crediting level includes deforestation and degradation emissions only. For removals, the same crediting level applies to all ART participants.
35	4/1/2021	Héctor Arce Benavides	FONAFIFO, Costa Rica	Removals (CL)	5.3	Costa Rica welcomes the inclusion of "Removals" in TREES 2.0. The country believes that is critical to correctly quantify the efforts to enhance carbon stocks and to reward such efforts. When estimating "Removals" using guidance of section 5.3 (equations 2) and section 10 (equations 11 and 12), Costa Rica realized that due to the approach chosen by TREES 2.0 (in particular the use of the average of "Area of conversion of non-forest to forest" to establish "Crediting level for removals (RRA)") "inherited removals" from years of the reference period are not taken into consideration. We assume that such an approach is due to consideration of additionality. Costa Rica suggest that TREES 2.0 present a brief explanation about the rationale behind the "Removals" approach, in particular reasons for not allowing consideration of "inherited removals" when establishing the "Crediting level for removals (RRA)".	The removals approach has been revised to allow for crediting from incremental growth occurring during the crediting period on natural forestlands, that were planted or restored up to 10 years prior to the initial TREES Crediting Period. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
36	4/1/2021	Héctor Arce Benavides	FONAFIFO, Costa Rica	Removals (CL)	5.3	In addition, the approach chosen creates "negative results" for Costa Rica, resulting in "Removals" that are lower than the RRA and the country is penalized for not "keeping" the reforestation at the same level as previous years. Costa Rica suggest that TREES 2.0 includes the possibility that "negative results" for "GHG REMVt" are discarded when applying Equation 13.	Natural forest restoration allows participants to apply a zero crediting level. Therefore any area of new natural restoration or regeneration is eligible for crediting. For commercial planting, only areas that exceed the area-based removals crediting level are eligible for crediting. However, there is no penalty for years with negative results. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.

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37	4/5/2021	Ruben Lubowski	EDF	General		<p>Environmental Defense Fund (EDF) commends the Architecture for REDD+ Transaction (ART) Secretariat, Technical Committees, and Interim Steering Committee for its effort to continue providing confidence in the environmental and social integrity of national and jurisdictional-scale forest carbon emissions reductions (ERs) via its efforts to strengthen and expand the scope of The REDD+ Environmental Excellency Standard (TREES). We are in strong support of broadening the scope of recognized activities to include removals, increase incentives for highforest low-deforestation (HFLD) jurisdictions, including Indigenous territories as participants, and refining the uncertainty methodology and approach on double use, double claiming, and double counting. The proposed modifications have important potential to expand the scope of incentives for forest protection and mobilize finance to achieve forest emissions reductions at scale. EDF broadly supports the proposed revisions in TREES 2.0. We would like to highlight several points that could contribute to the success of the revised standard.</p> <p>The following comments aim at both soliciting clarification and providing recommendations to strengthen the proposed modifications to TREES. We strongly support the objective of expanding the scope of crediting opportunities, while preserving a high standard of environmental integrity. To this end, we have provided some specific suggestions to improve clarity, notably in Section 13 addressing double use, double claiming, and double counting.</p>	Thank you for your comment.
38	4/5/2021	Ruben Lubowski	EDF	IP (general)		<p>We are in strong support of the inclusion of a pathway for recognized Indigenous territories to qualify as eligible participants under TREES, given their central role in the protection of forests and unique governance frameworks over their territories. The governance of “recognized” Indigenous territories consists of traditional, usually collective, forms of decision making on land use and management, and/or the Indigenous peoples’ legally constituted organizations (e.g., Indigenous Associations representing one or more communities). Indigenous peoples and local forest communities are the fulcrum upon which the levers of the struggle against deforestation rest. Their success, against considerable odds and often at high risk, in winning legal recognition and, largely, de facto control of over half of the Amazon is today the sine qua non of large-scale tropical forest protection and reduction of deforestation. Amazon Indigenous territories alone contain 41 billion tons of forest carbon, more than all of Indonesia or the Democratic Republic of Congo (Walker et al. 2014). For most Indigenous peoples, forest protection is far from being only, or even principally, an economic calculation. In general, Indigenous and local peoples want sufficient forest territory to enable subsistence without dependence on markets, alongside access to cities, technology, consumer goods, highquality health care and scientific knowledge (Schwartzman et al. 2013). As Indigenous leaders emphasize, these peoples’ relationships to forests and native ecosystems are a fundamental part of their cultural identity, traditional knowledge, and spirituality. However, these traditional cultures and the native ecosystems on which they depend now face extensive, often severe, threats. While Indigenous peoples and local communities have long provided a buffer against large-scale deforestation in their territories, nearly a quarter of these territories are under government mining and petroleum concessions and most are under pressure from logging, mining, infrastructure works and land grabbing. Forest degradation in these regions currently contributes about half a billion tons of CO2 annually across the nine Amazon countries (Walker et al. 2020). We applaud the initiative of ART to create high-integrity incentives to provide finance to support large-scale efforts to protect forests within Indigenous territories.</p>	Thank you for the comment.
39	4/5/2021	Ruben Lubowski	EDF	IP (designated)		<p>We also underscore the importance of ensuring adequate representation and equitable governance structures for Indigenous territories acting as TREES participants. Indigenous representatives should be allowed to call on any technical and/or legal advisors and organizations (governmental or non-governmental) to support and advise them in negotiating transactions. Indigenous territorial and community leaders must negotiate directly with potential buyers, the TREES requirement for federal government agreement notwithstanding. Under no circumstances should potential buyers negotiate transaction without the direct participation of legitimate Indigenous representatives.</p>	Indigenous Peoples territories would be participating in ART as part of a national participant submission. Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Further guidance on implementing all of the Safeguard requirements is provided in the TREES Safeguard Guidance document, and more detailed information about Indigenous Peoples participation can be found in the Indigenous Peoples under ART Primer.
40	4/5/2021	Ruben Lubowski	EDF	IP (designated)		<p>In addition, we also note that even if Indigenous people have legally recognized territories, they may or may not always have full recognized control over its natural resources. For example, some countries reserve the right to issue mining and logging concessions on Indigenous lands. In such cases, TREES should require agreements of the specific relevant government authorities along with the Indigenous territory as part of the eligibility requirement for participating in ART.</p>	Per the ownership requirements in TREES, jurisdictions must have agreements in place with carbon owners (such as Indigenous Peoples) in order to be issued those credits. The agreements must be developed and implemented in line with the TREES safeguard provisions to ensure participatory development and that the rights of Indigenous Peoples are respected.

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41	4/5/2021	Ruben Lubowski	EDF	IP (scale)		<p>Lastly, TREES 2.0 currently states “the boundaries of a subnational accounting area shall correspond with the entire area of one or several administrative jurisdictions no more than one level down from national level and one or several recognized Indigenous territories; AND Participating subnational jurisdiction(s) must be comprised of a total forest area of at least 2.5 million hectares.” We fully support TREES 2.0’s scale requirements as a key measure to ensure credit integrity. We also recognize that the 2.5 million hectare requirement may be prohibitive for the inclusion of many individual Indigenous territories. Given this, we recommend including provisions for contiguous groups of Indigenous territories and protected areas (including extractive reserves and their analogues), which may often contain traditional populations, to be eligible for crediting. Indigenous territory participants should have the option of aggregating non-contiguous Indigenous lands and protected areas, including Indigenous protected areas, as part of a submission, as long as they include all such areas within a national or subnational jurisdiction to avoid self-selectivity. We urge the inclusion of language in the TREES standards that mandates such aggregated participants must have the free, prior, and informed consent of the local communities inhabiting the regions included in such submissions.</p>	<p>TREES allows for non-contiguous Indigenous Peoples territories to be aggregated to meet the subnational accounting area scale threshold as part of a national government submission. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.</p> <p>TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and Informed Consent (FPIC) which includes guidance on when FPIC is appropriate, how to conduct FPIC and how to document the process).</p>
42	4/5/2021	Ruben Lubowski	EDF	IP (Safeguards)		<p>To the extent that federal or jurisdictional governments are the entities leading the aggregation of Indigenous lands and protected areas within jurisdictional participant submissions, we urge the inclusion of language in the TREES standards that mandates such government bodies must have the free, prior, and informed consent of the local communities inhabiting the regions included in such submissions.</p>	<p>Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples.</p> <p>TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and Informed Consent (FPIC) which includes guidance on when FPIC is appropriate, how to conduct FPIC and how to document the process).</p>
43	4/5/2021	Ruben Lubowski	EDF	Removals (general)		<p>We commend ART for the integration of removals associated with the enhancement of forest carbon stocks as eligible for crediting and for the adjustment of language to reflect this throughout the standard. This represents an important advance for the integration of the complete set of forest activities within a jurisdictional framework. Removals will be essential for meeting the Paris Agreement goal of achieving a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gases in the second half of this century, and form an important part of many countries’ REDD+ strategies and nationally determined contributions (NDCs).</p>	<p>Thank you for the comment.</p>
44	4/5/2021	Ruben Lubowski	EDF	HFLD (foregone removals)	3.2	<p>The Section reads, “All REDD+ activities are eligible under TREES except enhancement from forests remaining forests.” However, the proposed methodology in Section 5.2 allows for jurisdictions to receive credits for removals on existing forests that would have been lost in the absence of the REDD+ program. It would be worth adding a footnote to clarify that the HFLD treatment, including this treatment of foregone removals, is considered part of “conservation of carbon stocks” and is distinct from “enhancement of forests remaining forests.”</p>	<p>This clarification has been made.</p>

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45	4/5/2021	Ruben Lubowski	EDF	HFLD (General)		In addition to reducing emissions from forest loss along active deforestation frontiers, it is essential to take efforts to protect existing forest stocks in areas with historically low deforestation and large shares of national area in forest cover. Given this, we support the continued improvement of criteria to provide incentive for HFLD jurisdictions. The circumstances and patterns of forest loss within HFLD jurisdictions are different those of high historical or current rates of forest loss, and thus warrant crediting criteria to incentivize preservation of existing stocks, based on a high-integrity methodology unique to those circumstances.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions
46	4/5/2021	Ruben Lubowski	EDF	HFLD (CL)	5.2	The proposed approach for HFLD-qualifying jurisdictions to use a projected, rather than historical, crediting baseline represents a conservative effort to account for circumstances of low historical deforestation rates that are poised to rise in future years. Allowing the crediting of foregone removals alongside avoided emissions is also a conservative approach to provide further incentive for countries to maintain high carbon stocks. Nevertheless, we encourage the expansion of the proposed approach to foregone removals to all TREES credits, rather than just those for HFLD jurisdictions, as that approach is equally applicable across jurisdictions.	The inclusion of foregone removals is currently permitted for HFLD Participants only to provide additional incentives to this unique category of jurisdiction.
47	4/5/2021	Ruben Lubowski	EDF	HFLD (CL)	5.2	While the proposed approach to HFLD jurisdictions is conservative, the methodology still poses a concern in that it could only provide meaningful economic incentives for HFLD jurisdictions, as well as Indigenous territories, where deforestation and degradation rates are rising, at which point it may be more difficult to halt deforestation compared to cases where emissions remain low. As per the analysis of reference level methodologies in Busch et al. (2009), crediting approaches that expand incentives for HFLD countries are important to the overall costeffectiveness and impact of a global REDD+ system, particularly in terms of preventing leakage. The paper also shows that different proposed approaches to HFLD incentives perform relatively similarly to each other, with all providing significant gains relative to no HFLD incentives. As a result, we urge consideration of a broader set of approaches to create incentives to conserve forests in HFLD jurisdictions, particularly in cases where forest cover remains high and emissions remain low. One approach would be to automatically deem leakage risk from HFLD jurisdictions to be "low", thus lowering their leakage requirements, in recognition of the relatively low leakage potential of conserving forests in these regions, given their lower deforestation rates. This would also recognize the benefit that expanding conservation incentives to these jurisdictions provides in reducing leakage that might coming from other jurisdictions, described in Busch et al. (2009). We also encourage reduced uncertainty deductions for HFLD participants, as per our comments on Section 8 below. Another potential approach would be, subject to national approval, to allow subnational jurisdictions that meet the HFLD criteria but fall within countries with higher emissions to use a weighted average of their historic emissions and that of the entire country (or regional group of jurisdictions within the country), as long as all other jurisdictions within the country (or regional group) applied the same approach. This would ensure that once the REDD+ program scaled to the national level, the crediting level would remain consistent with the historic average. However, this would create interim incentives to avoid deforestation increasing in HFLD jurisdictions. A similar approach could be applicable to Indigenous territories qualifying as HFLD jurisdictions within a country.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
48	4/5/2021	Ruben Lubowski	EDF	Removals (CL)	5.3	First, we support the inclusion of a crediting level methodology for removals, calculated separately from a crediting level for emissions, and contingent upon the participating jurisdiction successfully reducing emissions from deforestation and degradation below the TREES crediting level, so as to ensure that deforestation is being addressed in tandem with removals. Promoting reforestation, afforestation, and forest regeneration is vital for achieving Paris Agreement goals, but cannot be treated as a substitute for avoiding loss of existing forest stocks through deforestation or forest degradation, as such efforts require much longer time frames to achieve carbon stocks on par with mature tropical forest and tend to have fewer near-term biodiversity co-benefits. Thus, forest restoration and reforestation are best achieved as a complement to efforts to reduce deforestation. We thus support the language in paragraph 1, Section 5.3 that states "in order to be eligible for crediting from removals, Participants must have successfully reduced emissions from deforestation and degradation below the TREES Crediting Level (at the time of the most recently verified TREES Monitoring Report)."	Thank you for this comment.
49	4/5/2021	Ruben Lubowski	EDF	Removals Technical	5.3	We also support the simple approach of using a 5-year historical average as the crediting level for removals, consistent with the approach used for reduced deforestation and degradation. The current text does not make clear whether the crediting level needs to readjust every 5 years and that only downward adjustments (in terms of lowering the emissions used for the crediting level) are permitted. For consistency and to ensure increasing ambition, a similar approach requiring the reference level to be adjusted, and only downward to require greater stringency, should be required in the case of removals as well on a 5-year basis.	Unlike emissions, non-realized removals do no harm to the atmosphere, and therefore do not require ever-increasing ambition in the removals crediting level.

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50	4/5/2021	Ruben Lubowski	EDF	Removals CL	5.3	We also support the intention behind the suggestion to stratify new forests across commercial forests and natural forest restoration in order to provide transparency. However, we suggest that it would also be sufficient from an environmental standpoint for proponents to report whether new forests are homogenous or native species. It is not clear that it is essential to report the economic "purpose" or "intention" behind the planting or regeneration as this may create challenges for reporting and would difficult to monitor.	It is our view that the restoration of natural forests face more barriers, and should be incentivized. However, if stratification is not possible, then all areas of removals must apply the area based crediting level.
51	4/5/2021	Ruben Lubowski	EDF	Removals (CL)	5.3	The text as written seems to suggest that "if stratification clearly distinguishes the areas of natural forest restoration, they can be excluded from additional crediting level analysis." It is not clear what is meant by "additional" analysis. If the intent is that these strata can be excluded from the calculation of the reference level and associated crediting of removals, we would disagree with this recommendation. It is important for all types of non-forest to forest changes to be included in a truly jurisdictional approach to restoration. In particular, it would be a perverse outcome if jurisdictions were slowing down natural restoration/regeneration at the same time that they were getting full credit for accelerating establishment of commercial plantations. The two types of removals should be considered jointly. If the concern is attribution of natural regeneration and the desire to ensure a conservative reference level, we recommend that the best approach would be to parallel the approach to performance-based additionality used for deforestation and degradation, covering all the forest changes in the jurisdiction while ensuring a tightening reference level over time as recommended above.	It means that areas of natural forest restoration can apply a zero crediting level.
52	4/5/2021	Ruben Lubowski	EDF	Uncertainty	8	We support the efforts to strengthen the methodology used to address uncertainty by providing a method to estimate the uncertainty of emissions reductions removals, and believe the new approach represents a valuable improvement. We recommend, however, that the associated language be improved to enhance understandability and ease of application. In particular, the rationale behind the values used as coefficients for the uncertainty deduction equations should be more fully and intuitively described. The current description is hard to interpret for a non-technical audience and may leave the reader to perceive the approved tvalues as arbitrary.	More detail on the rationale behind this approach is provided in the Statement of Reasons available on the ART website.
53	4/5/2021	Ruben Lubowski	EDF	Uncertainty	8	Rather than Equation 6 containing two numbers for the t-value at ART's allowable risk and the t-value at a 90% confidence level applied to the half-width of a 90% confidence interval, respectively, the equation could simply use a coefficient of approximately 0.32 of a half-width of 90% confidence interval of emissions in year t, describing the derivation of that coefficient more plainly in the preceding text (e.g. $0.32=0.524417/1.645006$). The simplest option, however, would be to express the deduction in terms of standard deviation. In this formulation, the uncertainty deduction (Equation 6) could be expressed as $UFt=0.52*SD$, where SD is set as the standard deviation expressed as a percent of the mean value. These revised calculations could easily be incorporated into a companion tool, similar to that presented for the crediting level regression tool, for running Monte Carlo simulations required for uncertainty calculations. In addition, the large number of significant digits used to set tvalues may create the illusion of precision and would be better rounded to two or three significant figures. We suggest simplifying language to make this representation clearer.	The equations have been updated to reflect these changes.
54	4/5/2021	Ruben Lubowski	EDF	Uncertainty	8	In addition to this, we would like to suggest the potential for reduced uncertainty deductions for HFLD jurisdictions, under the rationale that the risk of over-crediting these jurisdictions for changes in their emissions and removal levels is already addressed through an especially conservative approach to setting the baseline.	The HFLD approach has been modified and does not require differentiated uncertainty requirements.
55	4/5/2021	Ruben Lubowski	EDF	Uncertainty	8	Lastly, we have tested the linked Monte Carlo guidance via the FAO website (http://www.fao.org/redd/information-resources/tools) and have found the spreadsheet to contain formula errors, making it unusable. We suggest providing an up-to-date version of this spreadsheet tailored for TREES uncertainty calculations.	FAO has updated the tool.
56	4/5/2021	Ruben Lubowski	EDF	HFLD (Definition)	9.2	We support the goal of creating specific criteria for flagging credits with an HFLD tag and providing jurisdictions that comply with HFLD requirements with unique crediting methodologies. We also support the greater flexibility provided by the new sliding scale methodology to enable a broader set of jurisdictions to participate under the HFLD approach compared to the prior criteria based on the greater than 50% forest cover and less than 0.22% deforestation thresholds. Nevertheless, we believe that more explanation is needed for the motivation of the sliding scale HFLD scoring approach. In particular, we would recommend explaining that this is a way to capture the "high forest" and the "low deforestation" components, with the motivation of avoiding the initial onset of a deforestation process in areas of relatively high forest cover where deforestation has been low to date.	Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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57	4/5/2021	Ruben Lubowski	EDF	Avoiding Double Counting	13	We support the inclusion of language specifying that “double counting must be avoided when ERRs are used to meet compliance mitigation obligations, targets, pledges, commitments or efforts.” Avoiding double counting of ERRs is vital to ensuring global mitigation ambition is enhanced, not diluted, by ERR credit transfers. While we are in support of the additional language discussing the implications of double claiming, double use, and double counting definitions on TREES crediting, we have a number of comments and suggestions, as follows. First, there is a typo in first line of Section 13, where “or removal” is added after “GHG ERR.” This typo should be deleted, such that the line reads, “In the context of climate change mitigation, the term double counting describes situations where a single GHG ERR or removal is used towards more than one mitigation target, pledge, obligation or other mitigation commitment or effort.”	This change has been made.
58	4/5/2021	Ruben Lubowski	EDF	Avoiding Double Counting	13	A third suggestion concerns the language used in paragraph one stating “the risks can be mitigated through operational processes, transparent registry infrastructure and oversight by crediting programs.” We believe this is an incomplete list of risk mitigation techniques, in that it misses the important risk mitigation tool of engagement and coordination with the country hosting the activities that generate ERRs. The ability to avoid double counting is closely linked to coordination and cooperation with the host country, to facilitate the country’s ability to properly account for internationally transferred ERRs. We suggest adding language to make such coordination and cooperation explicitly encouraged and acknowledged within a risk mitigation analysis.	While we agree that host country engagement is important, ART’s role as a Standard is to oversee the issuance of credits that meet TREES requirements, including the application of corresponding adjustments in markets that require corresponding adjustments, and does not include coordination and cooperation with host countries on international accounting and reporting.
59	4/5/2021	Ruben Lubowski	EDF	Avoiding Double Counting	Annex B	We support the inclusion of additional language in Annex B specifying the requirements for avoiding double counting in CORSIA as well as the inclusion of the sample Letter of Assurance and Authorization. In particular, we welcome the focus on transparency and the ART Double Claiming Compensation Mechanism and related remedy provisions. This is a necessary mechanism to address the potential event where—in spite of the Letter of Assurance and Authorization—corresponding adjustments have not been made or credible evidence cannot be obtained by ART within a year after the adjustment was due to be reported to the UNFCCC by the host country.	Thank you for the comment.
60	4/5/2021	Ruben Lubowski	EDF	Avoiding Double Counting	13.3	Section 13.3: Double Claiming We find the first sentence of Section 13.3 that defines double claiming to be unclear, in part due to multipart phrasing. “Reporting” has a specific meaning in the UNFCCC context related to ERRs and should not be confused with claiming/accounting towards targets. To avoid confusion, we suggest replacing the term “report” with “claim” when referencing use towards targets and using the term “report” only when referring to ERR reporting (not claiming). We also suggest avoiding the use of the term “Parties” (which is not adequately defined). We would also like to suggest that the usage of the terms “buyers” and “sellers” is not necessary and may even be unnecessarily limiting, and that the voluntary market reference should be edited to reflect the potential for voluntary market double claiming. This section may also benefit from simplifying sentence structure. We propose using the following language as an alternative to the first sentence of the first para of Section 13.3: “Double claiming occurs when the same ERR is reported claimed by two or more Parties or entities (e.g. buyers and sellers) to meet climate change towards achieving mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions and transfers for use by aeroplane operators under the ICAO CORSIA, or when voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs. : once by the country or jurisdiction where the ERR occurs, by reporting lower emissions or higher removals when tracking progress and demonstrating achievement of its mitigation obligations/efforts, and once by the entity using the carbon credit (e.g. another country using the credit towards achievement of its NDC, an aeroplane operator using the credit under the ICAO CORSIA, or potentially, in the case of a corporate buyer using the credit toward achievement of a voluntary mitigation pledge).” While we applaud ART’s effort in clarifying guidance to support the use of TREES credits for use towards purely voluntary commitments, we find the current language about whether and how to prevent double claiming of voluntary credits to be unclear. The language states that use of the same ERR toward a host country NDC and a corporate voluntary carbon market pledge is double claiming, without describing a clear remedy. We thus recommend leaving the language more open ended as per our phrasing above. The language also states that voluntary market transactions do not require corresponding adjustments “at present” and defines the process to secure host country Letter of Authorization’s only for “transfers... for compliance purposes.” This treatment is consistent with a vision for a gradual transition of the voluntary market to full corresponding adjustments	We have updated the language referencing “reporting”, “Parties”, and “buyers and sellers.” The current text in 13.3 does indeed imply that the use of the same ERR toward a host country NDC and a corporate voluntary carbon market pledge is double claiming. We have aimed to make simple, factual statements, and being clear about what is required for voluntary transactions is important as we have received many questions on this topic. We do not offer a remedy for this situation because there is no adjudicating body in the voluntary carbon market to determine in which cases the double claim violates international agreements. With regard to recommendation for ART to not opine on whether corresponding adjustments are or are not required for voluntary transactions, we have aimed to make simple, factual statements in TREES. There is currently no governing body for voluntary market transactions, therefore corresponding adjustments for voluntary market transactions are not broadly required or enforced. It is clear that ART Registry infrastructure for corresponding adjustments is in place for any transaction that requires (e.g. CORSIA) or desires (based on voluntary buyer preference or use case) a corresponding adjustment. The Statement of Reasons is clear that there will likely be a transition period for the market rules and infrastructure to be in place for corresponding adjustments. TREES Section 1.2.2 specifies that requirements in the Standard be reviewed at least every three years.

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61	3/30/2021	Ludmila Pugliese	Pacto pela Restauração da Mata Atlântica	Removals (Link)	5.3	(translated from Portuguese) Considering the public consultation document "Stakeholder Consultation for TREES 2.0", with regard to the clause of section 5.3 page 32, we emphasize the importance of considering the efforts undertaken by various agents and institution, such as municipalities, NGOs and companies, in order to monitor the change in land use and cover, in a clear signaling to combat environmental deforestation and degradation in the Atlantic Forest. We believe that this commitment should not entail penalties, at the expense of the obligation to demonstrate a reduction in emissions from deforestation and degradation to generate credit by removal. We also reinforce the enormous possibility driven by the inclusion of the removal criterion for the generation of credits in the Atlantic Forest, making the potential of the Biome in the effective achievement of its commitments and restoration benefits.	Emissions must be successfully reduced before removals crediting is possible.
62	4/5/2021	Andres Espejo	Individual Submission	IP (designated)	3.1	"recognized indigenous communities" you will need to define what is a recognized indigenous community. Recognized by whom and what indigenous communities mean. Otherwise a VVB won't be able to validate this.	ART does not present a single definition of recognized Indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and as inclusive as possible.
63	4/5/2021	Andres Espejo	Individual Submission	IP (designated)	3.1	" <i>recognized indigenous communities</i> " à In the next section they refer these as recognized indigenous territory . Please use consistent terminology.	This language has been made consistent.
64	4/5/2021	Andres Espejo	Individual Submission	IP (designated)	3.1.1	"Participants registering subnational accounting areas may be a national government, a subnational government, or a recognized indigenous territory" à In the previous section we refer to recognized indigenous communities. Please use consistent terminology.	This language has been made consistent.
65	4/5/2021	Andres Espejo	Individual Submission	Removals Technical	4.1	•GHG removals for a given year shall be the product of activity data multiplied by removals factor by the time elapsed since the activity began, such that" I know this is an oversimplification to give an idea, but you should note that this could lead to confusion/error as this assumes that all the activity began the same year. If you have 50% of reforestation done in one year and 50% of reforestation done the following year, this equation would overestimate removals as 50% of the area did not generate removals since the beginning of the activity.	The language has been revised in TREES for clarity.
66	4/5/2021	Andres Espejo	Individual Submission	Removals Factors	4.1.3	• Net removal factors: While the section on emission factors provides enough detailed requirements to ensure conservative estimation, I find that the removal factor section misses some. For instance, it does not say anything about the pre-reforestation carbon stocks. So if a plantation is established in a shrub area, carbon stock changes from removing the shrub should be considered so as to ensure net removal factors. I see there is reference in Footnote 9 and Section 10, but it would be good to bring it here and provide some requirements on how to estimate CE for instance. <u>Perhaps include the same guidance as that for post-deforestation land use.</u>	Language has been added to TREES to clarify these requirements.
67	4/5/2021	Andres Espejo	Individual Submission	Removals Factors	4.1.3	• Carbon pools: There is no reference to carbon pools that can be accounted for (is in section 4.5. but there is nothing specific to AR). In afforestation/reforestation, under some instances certain carbon pools can be sources due to the soil preparation, conversion of grassland with high carbon content or drainage in peatlands. There should be some kind of provision requiring countries to demonstrate with peer-review publications, etc. that a certain carbon pool will not result in positive fluxes, and if it does that this will need to be accounted for.	TREES is consistent across eligible REDD+ activities with respect to carbon pools that must be considered (Section 4.5). Additional language has been added to TREES to clarify removal factor requirements.
68	4/5/2021	Andres Espejo	Individual Submission	Removals Factors	4.1.3	• " <i>Models and equations may be used where justified, but shall be peer-reviewed" and demonstrated to be applicable (and where necessary, parameterized) to the specified use/geographical region, and must adhere to IPCC Tier 2 and Tier 3 methods.</i> " à models and equations should not be specific to the use/geographical region, but should be applicable to trees growing in the same edapho-climatic conditions regardless of the region. Also it would be good to indicate that if these lead to conservative estimates (low removal factors) it should be OK...these models and equations can be made conservative by multiplying them by conservative factors. This is similar to guidance under the CDM for models.	This language has been revised for clarity.
69	4/5/2021	Andres Espejo	Individual Submission	HFLD (CL)	5.2	• I believe this is an elegant solution for countries with upward historical trends, even if the historical trends are occurring the last years of the series (Congo). Two potential issues is that it is not applicable to countries without clear upward trends and it does not include expected plans for legally sanctioned deforestation (e.g. Gabon, Congo).	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
70	4/5/2021	Andres Espejo	Individual Submission	HFLD (CL)	5.2	• " <i>The trend line must be developed using a quantile regression based on the median, or 0.5 quantile. The trend line must be based on at least seven (7) data points obtained over no more than 15 years immediately prior to the Crediting Period. Participants may not omit data points from the reference period and the final data point used must be no more than two years prior to the start of the Crediting Period</i> " à Good approach that is not so sensitive to outliers, provides consistent predictions,...It would be good to indicate to provide data points distributed systematically across the reference period.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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71	4/5/2021	Andres Espejo	Individual Submission	HFLD (CL)	5.2	· <i>"In addition, Participants may optionally claim removals from the greenhouse gas storage that would have occurred during the crediting period in forest that would have been lost in the absence of the REDD+ program"</i> à Good idea.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
72	4/5/2021	Andres Espejo	Individual Submission	Removals (CL)	5.3	· <i>"Annual areas of conversion of non-forest to forest land can be derived from remote sensing and/or verifiable recorded statistics, but the source of activity data must be consistent between the reference period and the crediting period. Annual areas of non-forest converted to forest land shall either be recorded or interpolated."</i> à It is important that the records are not only of plantation but maintenance too. Often countries have records of area planted, and they assume there is no mortality, and this leads to large overestimations. So it is important to keep the temporal tracking of lands somehow.	Language has been added to improve clarity on the need for continued monitoring of the removals area. Removal factors will need to consider survival and mortality, and this has been clarified in section 4.1.3 now.
73	4/5/2021	Andres Espejo	Individual Submission	Removals (CL)	5.3	· <i>"If stratification clearly distinguishes the areas of natural forest restoration, they can be excluded from additional crediting level analysis. All new areas of natural forest regeneration reported under ART are eligible for crediting"</i> à Good. Incentives to forest regeneration are needed. However, you will need to ensure that these are tracked during the crediting period and that removals since the beginning are monitored, including any losses.	Language has been added to improve clarity on the need for continued monitoring of an ongoing removals stratum. Also, language specifying that removal factors must be net of mortality, and the requirement to record losses as deforestation (both in section 5.3) has also been added.
74	4/5/2021	Andres Espejo	Individual Submission	Removals (CL)	5.3	· <i>"For strata which include commercial forest planting and restoration, ..."</i> à I would say <i>"For strata which include commercial forest planting and restoration, OR only commercial forest planting"</i>	This language has been revised.
75	4/5/2021	Andres Espejo	Individual Submission	Removals (CL)	5.3	· <i>"When using stratified area estimates, or systematic or random sample based remote sensing approaches to estimate activity data, it shall be conservatively assumed the loss impacts the stratum with the highest removal factor."</i> à I assume that this is related to the fact that in many countries applying the sampling approach they are not able to estimate the cohorts forest loss occurs in. However, this is not an issue of the sampling approach but the IPCC Approach. Sampling, either systematic or stratified, could be applied under an Approach 3 so it would be possible to assign losses of reforested area to different strata. Even if it is not an Approach 3, it is possible under an Approach 2 to assign losses to cohorts or age classes or strata. An interpreter could be asked to look at the prior classes to confirm if there was reforestation before, and in this case this would be labelled as a loss of regeneration or plantation. This is described in the GFOI document https://www.reddcompass.org/documents/184/0/ActivityData_inference_FAQ.pdf/8e93e100-c46b-4ff9-946b-6d0972fd50da . Hence, I would suggest that you don't refer to sampling, but "where it is not possible to track deforested land across periods and assign the loss to a specific regeneration stratum, it shall be conservatively assumed...etc.	This language has been revised.
76	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· Monte Carlo à Please clarify that bootstrapping is an acceptable method so that the VVB is clear that this is an acceptable approach where no prior assumption of the PDF is required.	We agree that bootstrapping is an acceptable method to estimate PDF, and this has been clarified in TREES.
77	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· Sensitivity analysis à This is a very important tool for countries to understand the sources of uncertainty and where they have to invest. Would suggest including this as a "should".	Thank you for your comment.
78	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· <i>"Model and allometric errors are excluded11, as such errors are considered consistent between emissions in the crediting level and crediting periods, and thus the transaction cost and capacity building needed to include far outweigh any benefit in uncertainty determination"</i> à I am for simplification, but even if this error is fully correlated between crediting level and monitoring, the selection of the allometric model could be by far the most important source of error and relates to bias (not random errors). There should be some provision in TREES to ensure that the country selects the most appropriate allometric model applicable to trees growing in the program area and that QA/QC are implemented to ensure this.	Models and allometric equations must be peer-reviewed and demonstrably applicable to the specific use and site conditions. Moreover these models and equations are subject to validation and verification.
79	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· Would be good to clarify that CF, root-to-shoot ratios are to be propagated. Many countries might consider that these do not fit in the group of sampling errors as they are sourced from the literature.	These error sources are excluded, but they must show that they are free of bias.
80	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· 11 In cases where emission factors are derived from biomass maps, uncertainty of this approach must be included à Please make reference to the following biomass protocol for the calibration and validation of biomass maps. This has been defined in collaboration with the main researchers and space agencies to standardize how biomass maps are produced https://lpvs.gsfc.nasa.gov/PDF/CEOS_WGCV_LPV_Biomass_Protocol_2021_V1.0.pdf	Language has been added to TREES referencing this guidance to calibrate and validate biomass maps.
81	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· No major comments on the deduction. It provides some incentive to countries to reduce the uncertainty of their estimates, but the incentives are much lower than in other standards.	Thank you for the comment.
82	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	8	· <i>"Participants must take an uncertainty deduction corresponding to the calculated risk of over-crediting for the calculated emission reductions in accordance with Equation 5."</i> à "shall"	"Shall" and "must" both imply an obligation or requirement in TREES.
83	4/5/2021	Andres Espejo	Individual Submission	HFLD (Definition)	9.2	· You should note that Peru would not be eligible under this definition.	Thank you for the comment.

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84	4/5/2021	Andres Espejo	Individual Submission	HFLD (Definition)	9.2	For a 50% forest cover, the deforestation rate would have to be of 0.01%, which is extremely low and probably not significant than zero. This makes it much more conservative than the Fonseca definition and threshold that was around 0.25%. In fact for a 0.25% deforestation rate forest cover should be of 75%. Perhaps the threshold should be set to 0.25, instead of 0.5, so a country with 50% of forest cover and 0.25% deforestation would be eligible, and a country with 0.5% of deforestation rate would have to have 75% of forest cover which is pretty high already.	We set the threshold to maintain the rigor of the previously used definition but to provide more flexibility than the static definition allowed. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
85	4/5/2021	Andres Espejo	Individual Submission	HFLD (Definition)	9.2	Positive side it is that it is flexible and forest cover can compensate a higher deforestation rate.	Thank you for the comment.
86	4/5/2021	Andres Espejo	Individual Submission	HFLD CL	10	Section is missing the HFLD Crediting Level. In the case of the HFLD crediting level, the crediting level would vary by year so equation 10 would have to be modified to include the subscript 't' in the notation. Perhaps a new equation might be needed.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions
87	4/5/2021	Andres Espejo	Individual Submission	Removals CL	10	Are the removals from conversions occurring in the previous crediting periods included in all this? <u>I really hope that is the case as it would be important that countries can capitalize on past efforts occurring as part of the program.</u> If this is the case, then this should be made clearer. I have made few suggestions below to make it clearer.	Language has been added in TREES allowing incremental growth from natural restoration that began up to 10 years prior to crediting period to be credited, as well as requiring removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
88	4/5/2021	Andres Espejo	Individual Submission	Removals Technical	10	<p>Calculation approach looks fine, but the naming of the different parameters is a bit confusing and also the notation in subscripts, as we have 't' for years but then we have 'b' which could represent a period but also a year. I would suggest few changes.</p> <p>$A_{(R,b,1,x)}$ is named "Area of conversion of non-forest to forest in stratum x recorded and reported for the first time (b = 1 years since initial conversion); ha" which is a bit confusing as according to equation 12 this depends on $rA_{(t,x)}$ which does not have the subscript 'b'. Therefore, I would suggest you call it "Area of conversion of non-forest to forest in stratum x [additionally] converted in year t [as a result of program activities]; ha" and the notation should be changed to differentiate it from the next parameter. Equation would then be $rA_{(R,t,x)} = rA_{(t,x)} - RRA_{(n,x)}$</p> <p>$A_{(R,b,x)}$ is named "Area of conversion of non-forest to forest in stratum x over the last b years; ha" but as said earlier it is random that it depends on parameters with a subscript of t, while b denotes period. Moreover, we are really talking about area additionally converted as a result of the program. I would call it instead "Area of conversion of non-forest to forest in stratum x as a result of the program activities since the start of the [crediting period] [the first crediting period] until year t; ha". Notation should be $A_{(R,t,x)}$</p> <p>$Def_{(R,x)}$ The issue with this parameter is that it is directly cumulative and it is not clear how it is estimated, if the cumulative is directly estimated or if it is estimated in each monitoring period and then it is summed. The issue with the former is that we could be double counting afforestation/reforestation as the area deforested would go down as a result of regeneration, and regeneration would be counted again as rAt,x. Therefore, I would leave clear in the equation that $Def_{R,x}$ is estimated annually, etc. The notation should be $A_{(R,t,x)} = (\sum_{1}^t (rA_{(t,x)} - RRA_{(n,x)} - Def_{(t,x)}))$ and the naming of the parameter should be changed. Moreover, the parameter notation should contain the 'R', as it is the opposite of $rA_{(t,x)}$</p>	We agree that these equations were not clear and they have now been updated to improve clarity.

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89	4/5/2021	Andres Espejo	Individual Submission	Removals Technical	10	$GHG\ REMV_t = \sum_x ((A_{(R,t,x)} \times RF_x) - (rA_{(R,t,x)} \times CE_x))$ <p>Now the subscript 't' makes sense in his equation as it depends on the cumulative area of reforestation ($AR_{(t,x)}$) and the area of reforestation in the year in question ($rAR_{(t,x)}$).</p> $GHG\ REMV_t = \sum_x ((A_{(R,t,x)} \times RF_x) - (rA_{(R,t,x)} \times CE_x))$ $rA_{(R,t,x)} = rA_{(t,x)} - RRA_{(n,x)}$ $A_{(R,t,x)} = \sum_{1 \leq n \leq t} (rA_{(t,x)} - RRA_{(n,x)} - Def_{(R,t,x)})$ <p>GHG REMV_t GHG removals in year t; t CO2e $A_{(R,t,x)}$ Area of conversion of non-forest to forest in stratum x as a result of the program activities since the start of the [crediting period] [the first crediting period] until year t; ha $rA_{(R,t,x)}$ Area of conversion of non-forest to forest in stratum x [additionally] converted in year t [as a result of program activities]; ha RF_x Removal factor for stratum x; t CO2e/yr CE_x Conversion emissions (GHG emissions associated with pre-existing vegetation prior to forest restoration) for stratum x; t CO2e $rA_{(t,x)}$ Area of conversion of non-forest to forest in stratum x during year t; ha $RRA_{(n,x)}$ Reference Removal Area for stratum x during period n in the historical reference period; ha/yr $Def_{(t,x)}$ Area of deforestation for areas previously reported as transitioning from non-forest to forest in stratum x during year t; ha</p>	We agree that these equations were not clear and they have now been updated to improve clarity.
90	4/5/2021	Andres Espejo	Individual Submission	Uncertainty	10	<p>At the end of each crediting period the Participant may calculate an uncertainty deduction based on the summed uncertainty of gross emission reductions and removals during the total period of ART participation (calculated from summed reference emissions minus summed crediting period emissions). In cases where the uncertainty contributions to date exceed this total deduction number, additional TREES credits will be issued into the Participant's registry account." It would be good to clarify what summed means? Are they estimating uncertainty again for the whole periods as a standalone long period or it is a simple average? I think the former makes more sense.</p>	This language was revised.
91	4/2/20201	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP (Designated)	3.1	<p>According to the UNDRIP, there is no single definition of Indigenous Peoples at the international level that can be applied to all indigenous communities due to this group's rich diversity between regions and countries. In this case, the recognition of Indigenous People should follow the criteria established in the UNDRIP, being the most important the self-identification, not the governmental recognition.</p>	ART does not present a single definition of recognized Indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and be as inclusive as possible.
92	4/2/20201	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP (Designated)	3.1	<p>The FAO Indigenous Peoples Unit reinforces the message sent in the general FAO response, requesting further guidance/clarification on how and why the area limit for Indigenous Peoples' territories was determined and requests further clarification on the terminology used regarding "recognized Indigenous Territories".</p>	ART does not present a single definition of recognized Indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and be as inclusive as possible. Please see the Statement of Reasons on the ART website for more detailed information on Indigenous Peoples eligibility.
93	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		<p>The participation of Indigenous Peoples in the ART /TREES 2.0 initiative should follow as a core and immutable principle the respect to the UN Declaration of Indigenous Peoples (UNDRIP) to ensure the full respect to Indigenous Peoples' rights and particularly to avoid the misuse of this initiative to displace or harm Indigenous Peoples or to violate their individual and collective rights.</p> <p>The competition for natural resources intensifies other actors' pressure and interest in indigenous peoples' territories, resulting in indigenous peoples seen threatened their lives, communities and territories, many of them suffering forced displacement and migration.</p> <p>FAO Indigenous Peoples Unit encourage ART/TREES 2.0 to ensure this initiative, the participants involved, and any action implemented within the program's framework does not harm or negatively impact Indigenous Peoples' communities.</p>	Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Where a country has ratified or codified an international agreement, such as ILO 169, these requirements are included by reference in all of the safeguards (theme 1.2). Please see the Safeguards Guidance Document and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.
94	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		<p>Besides, FAO Indigenous Peoples Unit highly encourage ART/TREES 2.0 to incorporate an Indigenous Peoples' Advisory Board to provide constant consultation that ensures that the design, planning, implementation and monitoring activities of the ART/TREES 2.0 takes into consideration the views of indigenous peoples.</p>	Thank you for the comment.

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95	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		Any subnational accounting areas registered under this initiative, including areas or natural resources used by indigenous peoples' communities or that could impact indigenous peoples' communities (including lagoons, mountains, rivers, mangroves, etc.) should not be allowed to go ahead without the agreement/ validation by the corresponding Indigenous Peoples' Authority. This agreement should result from the appropriate implementation of a Free, Prior and Informed Consent process.	<p>Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Where a country has ratified or codified an international agreement, such as ILO 169, these requirements are included by reference in all of the safeguards (theme 1.2). Please see the Safeguards Guidance Document and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.</p> <p>TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and Informed Consent (FPIC) which includes guidance on when FPIC is appropriate, how to conduct FPIC and how to document the process). Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.</p>
96	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		Indigenous Peoples' sacred areas should be respected in any submission or activity implemented by any participant, including national authorities, private sector or any other stakeholder.	Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Please see the TREES Safeguards Guidance for additional information about how these requirements are implemented.
97	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		Free, Prior and Informed Consent is a right protected by international human rights standards. In this regard, the process to obtain the FPIC should be implemented following the principles of good faith, no harm, and inclusion, ensuring all community members are appropriately represented, including indigenous women, elders and youth.	<p>Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Where a country has ratified or codified an international agreement, such as ILO 169, these requirements are included by reference in all of the safeguards (theme 1.2). Please see the Safeguards Guidance Document and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.</p> <p>TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and Informed Consent (FPIC) which includes guidance on when FPIC is appropriate, how to conduct FPIC and how to document the process).</p>

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98	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		The National Reporting Requirements must demonstrate conformance with the UNDRIP and have a mechanism for indigenous peoples to monitor and express their complaints and observations.	Where a country has ratified or codified an international agreement, such as ILO 169 or UNDRIP, these requirements are included by reference in all of the safeguards (theme 1.2). Please see the Safeguards Guidance Document on the ART website for more detailed information on this topic. TREES Safeguard Theme 2.4 explicitly requires one or more mechanisms for dispute resolutions at all appropriate levels. In addition, all documents will be publicly available for public comment prior to validation and verification which allows stakeholders to express complaints and observations.
99	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		When Indigenous Peoples' communities submit activities, it should be important to recognize and promote traditional knowledge, and ancestral territorial management practices have proven to be sustainable and align with indigenous peoples' cosmogonies, food systems, and social structure.	Safeguard Theme 3.2 is "Respect and protect traditional knowledge" which address this concern. Please see the Safeguards Guidance Document on the ART website for more detailed information on how the safeguards are implemented.
100	4/2/2021	FAO Indigenous Peoples Unit	FAO Indigenous Peoples Unit	IP Safeguards		Any submission related to a territory inhabited or used by Indigenous Peoples (legally recognized or not) should include an agreement/ validation by the corresponding Indigenous Peoples' Authority, resulted from the appropriate implementation of a Free, Prior and Informed Consent.	Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Where a country has ratified or codified an international agreement, such as ILO 169, these requirements are included by reference in all of the safeguards (Theme 1.2). Please see the Safeguards Guidance Document on the ART website for more detailed information on how the safeguards are implemented. TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and Informed Consent (FPIC) which includes guidance on when FPIC is appropriate, how to conduct FPIC and how to document the process).
101	4/2/2021	Mette Wilkie	FAO	IP (general)		FAO welcomes the changes that enable indigenous peoples to be credited within the standard. As noted in a recent report by FAO, indigenous peoples play a key role in the protection of forests and addressing climate change, not only given the extent of forests and forest carbon stored in their lands, but also given the evidence on their capacity to protect forests.	Thank you for the comment.
102	4/2/2021	Mette Wilkie	FAO	HFLD (General)		Regarding HFLD adjustments, we note that they are not specified in the UNFCCC REDD+ Framework, which rather refers to adjustment for national circumstances, where the historical average is not a good counterfactual. The notion of HFLD, stemming from the notion of the forest transition theory, would not cover all possible context of increased pressures on forests, such as post-conflict scenarios. Efforts to curb actual increases in pressures on forests generate legitimate emission reductions that should not be excluded. A better assessment of the national circumstances may be a more realistic and useful approach.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions

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103	4/2/2021	Mette Wilkie	FAO	IP (designated)	3.1	Maybe some further details will be needed in order to define what is considered a "recognized" indigenous community and at what geographical scale this requirement refers to. Rights to access and benefit from carbon finance must be underpinned and be supportive of the broader set of rights of indigenous people's rights such as those specified in the United Nations Declaration on the Rights of Indigenous Peoples.	ART does not present a single definition of recognized Indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Where a country has ratified or codified an international agreement, such as ILO 169, these requirements are included by reference in all of the safeguards (theme 1.2). Further guidance on implementing all of the Safeguard requirements is provided in the TREES Safeguard Guidance document.
104	4/2/2021	Mette Wilkie	FAO	IP (designated)	3.1.1	There should be clarification on whether or not the indigenous community is recognized / has autonomy / has a certain level of coordination with national government. Clarify whether Recognized indigenous territory, includes customary rights. Consider including tribal lands, including afro-descents as part of the eligible groups.	ART does not present a single definition of recognized Indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and be as inclusive as possible. Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Further guidance on implementing all of the Safeguard requirements is provided in the TREES Safeguard Guidance document.
105	4/2/2021	Mette Wilkie	FAO	IP (scale)	3.1.1	Consider reducing the minimum area (2.5 million hectares) for indigenous and tribal lands. Understanding that ART TREES is most interested in achieving change at scale, what is the drawback to giving more flexibility and also allowing initiatives smaller than 2.5m hectares? It's also not clear what is the thinking behind the 2.5 million hectares minimum area. This figure will exclude several indigenous and tribal communities that have been reducing deforestation and forest degradation and are in need of economic incentives for conserving forests.	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.
106	4/2/2021	Mette Wilkie	FAO	IP	3.1.1	In many countries, indigenous peoples have rights over natural resources, which may include the rights to the carbon in the trees/forests they manage. This would imply that they should have the right and autonomy to sell carbon separately from the government without a time bound. The current draft text, as we understand it, implies that by 2030 everything needs to be national and therefore IPs lose the capacity to receive credits?	Per the ownership requirements in TREES, jurisdictions must have agreements in place with carbon owners (such as Indigenous Peoples) in order to be issued those credits. The agreements must be developed and implemented in line with the TREES safeguard provisions to ensure participatory development and that the rights of Indigenous Peoples are respected.
107	4/2/2021	Mette Wilkie	FAO	Eligible Activities	3.2	Including forest conservation in NP and PA? If so, how about additionality? This formulation would essentially exclude REDD+ actions aiming at reducing/ reversing forest degradation, or is the idea to exclude the threat of potential plantation establishment on degraded forest areas?	Currently TREES includes removals accounting for non-forest to forest activities only. The ART Board decided to exclude crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the current difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
108	4/2/2021	Mette Wilkie	FAO	Removals (activities)	3.2	Suggest making this formulation more specific: Enhancement from forests remaining forests is strictly speaking not a REDD+ activity (enhancement from forest carbon stocks) and with the current formulation it is not entirely clear whether Conservation of forest carbon stocks or Sustainable Management of Forests are eligible or not in case they consist of net removals from forest land remaining forest land. Alternative formulation: "All REDD+ activities are eligible under TREES except activities that represent net removals from forest land remaining forest land."	This sentence has now been edited.
109	4/2/2021	Mette Wilkie	FAO	Removals (additionality)	3.3	It appears for natural regeneration removals do not need to be in excess of historical removals – perhaps that requires some slight reformulation?	This is correct. Natural regeneration is automatically eligible for crediting, and thus, applies a zero crediting level.

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110	4/2/2021	Mette Wilkie	FAO	Removal Technical	4.1	The formula is not precisely reflecting what the text suggests. Furthermore, it may be useful to specify whether “since the activity began” needs to be a year within the crediting period. Finally, for determining the time elapsed (period of growth considered), it may be useful to specify the end date to be considered in this calculation (e.g. last year of the crediting period?). The formula should then look more like this: $ADxRFx$ time elapsed Where t is a year in the crediting period Where time elapsed is calculated as last year of the crediting period minus t (e.g. if the crediting period ends in 2022 and the planting happened in 2020, 2022-2020 = 2 years of growth would be included.	This section was revised.
111	4/2/2021	Mette Wilkie	FAO	Removals (link)	4.4	For any given year during the crediting period or for the summed amounts over the crediting period? What is a country has close to zero deforestation, especially thinking of future crediting periods when they have successfully reduced deforestation over the first crediting period and are trying hard to keep it at low levels? Would a few single events (e.g. a new power line) then exclude the country from participating despite its efforts in (assisted) natural regeneration?	Emissions must be successfully reduced before removals crediting is possible.
112	4/2/2021	Mette Wilkie	FAO	HFLD (CL)	5.2	Concerning the environmental integrity of emission reductions that can be used for offsetting, and considering the uncertainty in the quantile regression, which also holds the potential to over or under estimate emissions that would occur under BAU.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
113	4/2/2021	Mette Wilkie	FAO	HFLD (CL)	5.2	Need for clarification: Many countries have difficulties to create annual change estimates, e.g. due to persistent cloud cover. How should countries treat data points that represent a multi-year average? E.g. if a country assessed deforestation for 2000-2010, 2010-2012, 2012-2014, can it use these assessments as point assessment for the year in the middle of this period?	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
114	4/2/2021	Mette Wilkie	FAO	HFLD (CL)	5.2	The notion of “not omitting data points” applies to data points within the reference period chosen, correct? E.g. if a country has annual data for the period 2002-2016, it can choose only to use 2009-2016 (minimum of 7 points) if it opts to have a reference period shorter than 15 years, i.e. in this scenario not using 2002-2008 would not mean this data is omitted – omissions only applies to	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
115	4/2/2021	Mette Wilkie	FAO	HFLD (CL)	5.2	Does the notion of “omitted data points” apply to years after the last year of the reference period and before the crediting period? I.e. if a country chooses a reference period 2004-2014, does that mean it can omit measurements for 2015 and 2016, and subsequently assess ERs for 2017 onwards?	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
116	4/2/2021	Mette Wilkie	FAO	HFLD (CL)	5.2	In calculating the uncertainty discount, do these countries need to include the uncertainty around the projection?	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
117	4/2/2021	Mette Wilkie	FAO	HFLD (CL)	5.2	The accuracy of the year assessment of change points tends to be quite low and this uncertainty is usually not assessed. This becomes quite relevant for the linear trend extrapolation and can have a significant impact on the slope of the regression.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
118	4/2/2021	Mette Wilkie	FAO	HFLD (forgone removals)	5.2	A quantile regression per stratum is likely to give a different total for the projected years when adding up the strata, as compared to a quantile regression of the summed strata data points	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
119	4/2/2021	Mette Wilkie	FAO	HFLD (forgone removals)	5.2	The 2013 Supplement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Wetlands). Needs to be mentioned here as the 2019 refinement does not give any updates re: peatlands.	Peatlands are not included in foregone removals.

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120	4/2/2021	Mette Wilkie	FAO	Removals (CL)	5.3	Commercial forest definition: Trees planted for fruit harvest would be a tree crop (e.g. oil palm, coffee, cocoa), which is typically not considered as forest land use but as agricultural land use. Also tree sap would typically be considered a tree crop but in case of rubber it is at the same time a timber tree (which is why FAOSTAT double-counts it both as cropland and forest). Suggest removing "fruit and tree sap".	The forest definition or definitions listed in the TREES Registration Document must be consistent with the most recent definition used by the national government in reporting to the UNFCCC. The same forest definition must be used for each full TREES Crediting Period. There could be cases where tree crops fall under the definition of forest, and therefore under TREES these would be considered commercial forests.
121	4/2/2021	Mette Wilkie	FAO	Removals (CL)	5.3	What is intended here with "stratification clearly distinguishes" in case the AD concerns verifiable recorded statistics? Could this be if tree planting was recorded with the purpose of natural regeneration? This suggests a "zero reference level" for natural regeneration, is that correct? Could this result in double benefits for a country that has seen high deforestation rates in a recent 5-year period: it could benefit from a high reference level against which it is easy to reduce annual deforestation and it could claim credits for the regrowth of forest on the recently deforested land?	1. Verifiable recorded statistics for native forest restoration versus commercial forestry would be a clearly distinguishable differentiation of classes and therefore a justifiable stratification approach. 2. Correct, a zero crediting level can be applied to areas of natural regeneration. 3. To avoid perverse incentives, a new requirement has been added to ensure that removals activities occur on lands that have been non-forest for a period of 5 years prior to forest establishment. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
122	4/2/2021	Mette Wilkie	FAO	Removals (CL)	5.3	Should there not be a requirement for an assessment of the survival rate of planted forest (which is not quite the same as recording deforestation of planted forest)? And if so, should the net surviving area over the reference period be used as the crediting level or the total planted area?	Removal factors must include tree mortality, and this has now been clarified in TREES.
123	4/2/2021	Mette Wilkie	FAO	Removals (CL)	5.3	What period should be considered for the assessment of carbon content in pre-existing vegetation? What if an oil palm plantation converted into land destined for assisted natural regeneration? Should the country then first be "in-debt" and only claim removals once the average carbon contents in the natural forest exceeds that of the oil palm plantation?	Language has been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities.
124	4/2/2021	Mette Wilkie	FAO	Removals Technical	5.3	How long is the on-going removals stratum maintained? Can a country keep receiving payments for growth over each subsequent crediting period (if emissions are reduced) until the plantation reaches an equilibrium carbon contents? If these on-going removals stratum is maintained, would that mean it's exact location should be known to allow monitoring it?	The ongoing removals stratum is maintained for the entire period that a Participant remains in ART, and is eligible for crediting during this entire period. Removals factors that are applied must be appropriate to the age class and stratum. Sample-based approaches are permissible under TREES, but the entire removals stratum must be clearly mapped.
125	4/2/2021	Mette Wilkie	FAO	IP (General)		FAO notes the alignment of the current TREES Standard with the UNFCCC requirements and the Warsaw Framework, and commends the addition of recognized indigenous peoples communities / territories as participants.	Thank you for the comment.
126	4/2/2021	Mette Wilkie	FAO	Removals Technical	Definition	Removals definition: Also other gases are being removed. Suggestion to use the IPCC 2019 definition that takes into account also other sinks	TREES does not prohibit the accounting of non-CO ₂ gases.
127	4/2/2021	Mette Wilke	FAO	Eligibility	3.1	It is not completely clear how the standard will deal with projects, they should provide more guidance, particularly as some countries already have projects operating in their country and they need to be taken into account.	ART does not prescribe nesting requirements to allow participants flexibility in determining the accounting, allocation, and benefit sharing systems that work best for them and all parties. Please see the FAQ "Nesting Under ART" on the ART website for additional information.
128	4/2/2021	Mette Wilke	FAO	Uncertainty	8	This may be confusing. When using quantile regression for projections, the model error is different from a standard one where traditional error propagation is assumed (the traditional case could be assumed under the "exclusion" of model errors). Hence, it seems like the model error associated to the quantile regression model should be taken into account (and in principle is likely to potentially increase the ER uncertainty). Some comments on the model error associated to quantile regression are needed in the document	The application of quantile regression to establish the HFLD crediting level has been removed from TREES.

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129	4/2/2021	Stephanie Wang	Forests for Life Partnership	Removals (general)		Removals module: we appreciate that a removals module has been developed for TREES v2.0, and that it recognizes the importance of non-forests converted to forests. We see this as a positive step forward, but note that the current approach creates an imbalance in incentives between new forests and existing forests, as there is no crediting available for removals from forests remaining forests (see Section 2).	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
130	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (Definition)	9.2	HFLD crediting mechanism: we strongly support the idea of widening the pathway for eligibility of HFLD countries through special considerations in the TREES standard. We think the HFLD score as a metric for identifying when a participant can be considered an HFLD participant is a useful addition to the standard.	Thank you for the comment.
131	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (foregone removals)	5.2	Foregone removals: we are pleased to see and we strongly agree with the approach that recognizes the results that can be obtained from areas that are preserved and protected, through the removals they deliver in addition to the emissions reductions they achieve (Maxwell et al. 2019).	Thank you for the comment.
132	4/2/2021	Stephanie Wang	Forests for Life Partnership	Removals (activities)	3.2	Sinks provided by 'forests remaining forests' are insufficiently valued in climate finance frameworks, but they are significant in scale, are expected to continue functioning decades into the future if undisturbed, and face increasing threats. Section 3.2 of TREES draft Version 2.0 also does not yet recognize the value of forests remaining forests, thereby excluding the role of such sinks as a REDD+ activity, whereas we believe this should be recognized as either a part of the 'conservation of carbon stocks' or as part of the 'enhancement of forest carbon stocks', depending on the context. FFL believes that it is important to operationalise financial recognition of these vital forest sinks. This recognition is especially relevant for HFLD countries that have actively protected and conserved these forests, so that they can continue to function as sinks while providing wider ecosystem services. FFL believes that it is important to incorporate eligibility of removals from forests remaining forests in the revised v.2 of the Standard in a way that is consistent with the Immutability Principles of ART TREES, embodying high environmental integrity and promotion of high ambition and large-scale mitigation. In order to ensure this, we suggest that such removals could be made eligible specifically where there is active and effective implementation of relevant policies and measures by the participant. This is particularly important as financial incentives will be critical to the implementation of the full suite of REDD+ activities for countries that are aiming to maximize national ambition under the Paris Agreement.	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
133	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (CL)	5.2	FFL applauds the efforts made in TREES 2.0 to address the special circumstances of HFLD jurisdictions. However, we are concerned that the approaches proposed in the revised standard may still be insufficient to robustly incentivize ongoing efforts to protect forests in some of these jurisdictions. In fact, they may fail to provide any incentive to many good forest stewards that have successfully kept deforestation low. This outcome would appear to go against the spirit of ART's Immutability Principles. We request that the ART Board commission analysis and seek to ensure that the current approach does not lead to such an imbalance. Our concern is based on the proposed approach under section 5.2 of the standard and its relationship to other elements of the standard. In our interpretation, the method of determining the HFLD crediting level would yield a relatively higher crediting level for those jurisdictions that have experienced recent increases in emissions, compared to those that had maintained low emissions over time. Furthermore, the median of a regression of historical emissions data would tend to produce a more generous crediting level for countries that had high interannual variability in their emissions, relative to those that had maintained consistently low levels. Thus, this approach still tends to preclude those jurisdictions with good historical performance from receiving any reward for their ongoing stewardship. As a further consideration, we note that if HFLD jurisdictions are successful in reducing their emissions during the crediting period, this will actually diminish or close off their opportunity for earning credits in a second period, because the slope of the historical trend in their emissions will approach zero or become negative due to their success. This could risk making the approach a less attractive long-term option for HFLD jurisdictions. This approach also seems to interact with the Uncertainty section (Section 8), in that countries with a track record of very low emissions would still need to overcome the threshold of the 90% confidence interval before earning any credits -- and minor fluctuations around relatively small emission levels can make this threshold a very difficult one to achieve. In contrast, countries with consistently high emissions levels would find it relatively less challenging to generate credits, because their uncertainty level would be small relative to the scale of their emissions. The statistical approach chosen to account for uncertainty presents an obstacle to jurisdictions with high interannual variability or consistently low emissions, but not to those with consistently high emissions. Furthermore, since activity data tends to be available with greater precision than emission factors, countries with consistently low levels of deforestation activity may be disproportionately affected by uncertainties in their emission factors, when they are propagated through a Monte Carlo simulation -- even if the uncertainty of their emission factors is identical to countries with higher levels of deforestation activity.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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134	4/2/2021	Stephanie Wang	Forests for Life Partnership	IP (General)		FFL appreciates that the proposed revision of the TREES standard suggests recognized Indigenous territories as potential eligible entities. This opening would be an important, and well-deserved, recognition of the invaluable and undervalued contribution that Indigenous peoples have made to protect tropical forests, particularly the most intact parts, and the carbon they store for generations. It also amplifies legal recognition of Indigenous territories as an effective solution to protecting forests.	Thank you for the comment.
135	4/2/2021	Stephanie Wang	Forests for Life Partnership	IP (Scale)	3.1.1	It is important that the incentives, and responsibility, for a jurisdiction to address and reduce deforestation and forest degradation cover its entire area, including the Indigenous territories within the jurisdiction. We understand the current proposal to only allow Indigenous territories to be eligible when the jurisdiction it belongs to is not itself also part of ART, as the boundaries of an accounting area shall correspond with the entire area of the administrative jurisdiction(s). This prevents jurisdictions from selectively removing IP territories from their crediting area.	Subnational participants that join ART must include the entire area of the jurisdiction in the accounting area.
136	4/2/2021	Stephanie Wang	Forests for Life Partnership	IP (Scale)	3.1.1	We believe that Indigenous peoples in general should be prioritized as recipients of REDD+ funding, because of their longstanding efficiency in keeping deforestation low and their key role in protecting forests going forward. While directly crediting the Indigenous territories can channel REDD+ funding to Indigenous peoples, we believe ART should ideally seek to do so within a jurisdiction. The most universal approach would be to apply a minimum standard for benefit sharing of payments for ART credits within a jurisdiction. We would also favor creating direct crediting to Indigenous territories but would encourage such a solution to be clearly anchored in relevant jurisdictional schemes in order to maintain the jurisdictions' incentives and responsibilities.	Thank you for the comment.
137	4/2/2021	Stephanie Wang	Forests for Life Partnership	IP (Scale)	3.1.1	We read the proposed standard to allow multiple Indigenous territories to be credited jointly as a combined area of more than 2.5 million ha: "Participating territories must be comprised of a total area (forest and non-forest) of at least 2.5 million hectares". This is important as most Indigenous territories are smaller than 2.5 million ha. The text could make this option more explicit, also clarifying that these areas do not have to be adjacent.	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.
138	4/2/2021	Stephanie Wang	Forests for Life Partnership	IP (General)		First, it is important to recognize that Indigenous people have different rights and obligations than governments, and they have significantly lower administrative capacities. The safeguards in TREES are clearly based on governments' international legal obligations, and therefore contain many obligations that are not applicable to Indigenous peoples and their self-governance. For this reason, Indigenous groups are simply not equipped or empowered to demonstrate compliance against many of these obligations. We therefore suggest that ART develops a simplified reporting standard for Indigenous territories that is more suitable for their situation, in consultation with representative Indigenous organisations. Further, there is a limited and patchy understanding of TREES among Indigenous peoples, and even possible skepticism on the role of high-integrity carbon markets as ART/TREES represent. This is negative for the global REDD+ agenda, for ART and for Indigenous peoples themselves, as it is a missed opportunity for forest solutions. In this sense, we strongly recommend dedicated outreach, which includes both a capacity-building element and consultations, so that Indigenous peoples understand ART/TREES and can inform it so as to generate a genuine engagement and collaborative dynamic. We therefore suggest that a dedicated IP participation and consultation process on ART/TREES could be organized to inform TREES 3.0. These dedicated consultations could also inform the development of supplemental operational or technical guidance to complement such provisions in the Standard itself for "Indigenous jurisdictions". Finally, due to their longstanding efficiency in keeping deforestation and degradation low, Indigenous territories are unlikely to produce significant results under the proposed ART methodology. Most legally recognized territories have deforestation and degradation rates that are significantly lower than the country they reside within, and while it has also increased recently in many recognized territories due to increased outside pressure, it is still at a very low level. We fear the suggested crediting approach, including the optional approach for HFLD entities, will fall far short of meaningfully rewarding Indigenous peoples for their contribution to keeping carbon out of the atmosphere.	ART recognizes the need for readiness funds and technical assistance on the part of prospective Participants and stakeholder groups within participating jurisdictions. Although provision of such funds and assistance is beyond ART's mandate and capacity, the ART Secretariat staff and individual Board members are actively supporting and advising complementary initiatives designed to provide such support. The HFLD approach has been revised and is applicable to national governments with national or subnational accounting areas and subnational governments. Please see the Statement of Reasons, the HFLD Primer and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.
139	4/2/2021	Stephanie Wang	Forests for Life Partnership	Removals Factors	4.1.3	Editorial – refers to "emission" factors where it should refer to removals	Thank you for your comment.
140	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (foregone removals)	5.2	We found the description of foregone removals as an additional potential claim, as well as the proposed approach to calculate those foregone removals, confusing. In order to illustrate more clearly, perhaps a worked example of ERS calculated against the HFLD crediting level, with the avoided foregone removals added, would be helpful to provide, either within the Standard, in a box, or in an accompanying technical note or guidance document.	An example has been added.

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141	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (foregone removals)	5.2	What is the relationship between the “foregone removals rate” and removal factors requirements included in 4.1.3. Should there be a cross-reference made to 4.1.3?	The foregone removals rate and the removals factors in 4.1.3 are independent and used in different aspects of TREES. Each has its own specific requirements as outlined in the Standard. Language has been added to ensure this is clear.
142	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (foregone removals)	5.2	It appears intended phrasing is should be ‘...removals from the greenhouse gas storage that have occurred during the crediting period in forest that would have been lost,’ We believe the intended phrasing is ‘In order to quantify these avoided lost removals...’ ‘...to determine total avoided foregone sequestration as a result of REDD+ program implementation’. ‘The avoided foregone removals rate..’ (foregone sequestration is bad for the atmosphere in the same way that forgone income is bad; avoided foregone sequestration is good)	This language has been revised for clarity.
143	4/2/2021	Stephanie Wang	Forests for Life Partnership	Removals (CL)	5.3	5.3 allows combining strata when separate factors do not exist for a given stratum. Will additional guidance be considered for when and how combining is eligible, noting there have been issues raised in UNFCCC TARs regarding this matter?	Stratification and application of removal factors are all subject to verification and must be demonstrably appropriate and accurate. The manner in which stratification is done is not prescribed in TREES.
144	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD (foregone removals)	5.2	The relevant table in the IPCC guidelines is 4.9 not 2.9. We applaud the option to use published defaults, but note that the associated uncertainty ranges in Table 4.9 would probably cancel out any benefit from using them. We suggest countries be permitted to use the median default removal rates without an uncertainty deduction.	The reference has been corrected.
145	4/2/2021	Stephanie Wang	Forests for Life Partnership	Removals (CL)	5.3	We recommend consideration of improved text to enhance the description of the “ongoing removals stratum.” Currently, it may lead to confusion.	The language has been revised to improve clarity.
146	4/2/2021	Stephanie Wang	Forests for Life Partnership	Removals (CL)	5.3	In our view, the stratification should be a requirement not a suggestion. There is an important risk of conversion that needs to be considered.	Stratification and application of removal factors are all subject to verification and must be demonstrably appropriate and accurate. TREES is flexible in how stratification is implemented. Combining commercial forest and natural restoration into one stratum actually results in a more conservative approach since it would then all be subject to the area based removals crediting level.
147	4/2/2021	Stephanie Wang	Forests for Life Partnership	Monitoring	6.2	In those cases where national governments do not join ART, it is unclear how subnational governments will be able to commit to continue the MRV beyond 2030 if they are no longer part of the program.	In cases where a subnational participant sells TREES credits to CORSIA buyers, they must agree to MRV for 20 years (though they will not be eligible for crediting after 2030), or they must transfer the MRV obligations to the host country government under ART. Language has been added to section 6.2 in TREES to clarify this.
148	4/2/2021	Stephanie Wang	Forests for Life Partnership	Uncertainty	8	There seems to be an error in equation 6.	This has been corrected.
149	4/2/2021	Stephanie Wang	Forests for Life Partnership	HFLD	Definition	Foregone removals: removals which have not taken place during a given period because an area of forest has experienced anthropogenic deforestation or degradation. This can be avoided by the prevention of those anthropogenic activities.	This definition has been added.

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150	3/31/2021	Pablo Llopis	Shell	IP (Scale)	3.1.1	We appreciate the effort by ART to include Indigenous Peoples in its Standard. However, we have several concerns: <ul style="list-style-type: none"> Applying the 2.5m hectare threshold would mean that a significant percentage of indigenous lands would be ruled out. The rights holder to carbon may be excluded from the ability to access credits after 2030, i.e. they must be part of a government run program by this date. We understand from discussions with the ART Secretariat that ART/TREES takes rights to carbon (be they Indigenous Peoples or land owners) very seriously, and that verification bodies have to check that carbon rights are being respected. However, as ART doesn't allow for carve-outs or opt-in mechanisms, and many countries have yet to explicitly clarify carbon rights, we are concerned that a verifier that does not have expertise on land tenure, forest governance and carbon rights may allow such rights to be assigned to one party over another without full consent of those who may have rightful claims. 	<p>The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility</p> <p>ART requires VVBs to have teams with the expertise necessary to conduct a high-quality audit. In addition, our requirement that our VVBs be IAF Accredited means the ART VVBs will also be overseen by the IAF member to ensure their processes and implementation of audit activities are high integrity and ensure the TREES requirements are being met. This includes the VVBs process for selecting team members and local contractors (often experts in legal issues and safeguards).</p> <p>In addition to the validation and verification process, there are many opportunities for stakeholders to raise concerns as well. Participants must have one more dispute resolution process as required by Safeguard theme 2.4. Stakeholders will have several opportunities to submit comments to the verification body as well as to ART.</p>
151	3/31/2021	Pablo Llopis	Shell	Removals (activities)	3.2	We support an effort to include additional REDD+ activities into the standard and understand the challenges of including 'enhancement from forest remaining forests' at this time. However, we would like to emphasize the need for clear stratification for areas of new forests (that generate removals), and the use of appropriate removals factors that take into account forest type, soil type, age class, etc. We suggest including stronger safeguards against natural forests being converted to plantations (incl. oil palm).	The removal factors must be applicable to the stratification employed by the Participant, and stratification can be based on a variety of factors, including but not limited to edaphoclimatic factors. Therefore TREES refrains from prescribing what factors must be considered in stratification to allow flexibility to Participants. Replacing native ecosystems with plantations is a direct violation of Cancun Safeguard E, and therefore would not be compliant with TREES Safeguards requirements.
152	3/31/2021	Pablo Llopis	Shell	Removals (technical)	3.3	We welcome the provisions established by ART for the crediting of activities resulting in GHG removals. The establishment of a reference level for activities resulting in GHG removals faces, however, technical challenges. For example, the segregation of areas in which removal activities of different nature are implemented, i.e. commercial forestry activities versus non-commercial forest restoration activities. In case the additionality of the abovementioned activities is evaluated differently, we would welcome further guidance on the procedures needed to stratify the areas and also any consideration on the possibility of considering specific reference levels for different activities implemented which result in GHG removals.	We understand your concerns related to stratification and recognize that this will present technical implementation challenges in some cases. Still, we believe that these challenges are not insurmountable, and that the stratification approaches needed to credibly demonstrate removals crediting accurately are possible.
153	3/31/2021	Pablo Llopis	Shell	Removals (technical)	4.1	We suggest to change the wording in the sentence: "GHG removals for a given year shall be the product of activity data multiplied by removals factor by the time elapsed since the activity began" to "for a given period" from "for a given year" to suit what is calculated (i.e. multiplied by Time (years) rather than 1)	This language has been reviewed to ensure clarity.
154	3/31/2021	Pablo Llopis	Shell	Removals Factors	4.1.3	In our opinion, IPCC Tier 1 emissions factors should be moved away from, in particular where the resulting units are proposed for markets or offsetting purposes. Tier 1 can only be acceptable as a short-term (i.e. 2 years which is what it may take to acquire imagery and analyze it for a complete jurisdiction) interim measure for very specific values, i.e. not as a general approach. Tier 1 values for some specific calculations should only be used in the case that data is not available at the time of certification. Tier 2 data should be the minimum requirement in order to guarantee quality and integrity, with a view to moving to Tier 3 data within a reasonable timeframe. If Tier 1 is used, however, the requirements need to be explicit on how it is shown to be conservative and it needs to be ensured that on-the-ground or peer-reviewed measurements fully capture variability by strata and environment within the jurisdiction.	Section 4.1.3 of TREES States that Tier 1 defaults "...must be shown to be conservative through on-the-ground measurements or country-specific peer-reviewed literature."
155	3/31/2021	Pablo Llopis	Shell	Removals Factors	4.1.3	With regards to Standard Operating Procedures (SOPs), we would suggest that SOPs must be widely accepted by national/international authority or peer-reviewed literature for the relevant activity.	SOPs are subject to validation and verification.

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156	3/31/2021	Pablo Llopis	Shell	Removals Factors	4.1.3	Further, we suggest some reconciliation of non-conformity between measurements undertaken by jurisdictions before joining ART (i.e. pre-joining) and measurements generated during an ART crediting period. Transparency in how pre-joining measurements were collected should confirm adherence to sensible measurement protocols. In line with the above, we suggest improved clarity on what happens in the case where the measurements prior to joining ART (e.g. pre-2021) are not consistent with measurements taken after joining ART. This would seem to create a mismatch between the reference level and the monitoring during the crediting period. This is relevant not only for removals, but any measurement used – since the monitoring of the crediting period should be consistent with that used during the reference level to be comparable. Many countries data prior to joining ART may not be compatible with TREES requirements. How does ART intend to uphold market quality offsets in such cases?	Data requirements in TREES must be met for both the reference period and crediting period. However, there could be cases where variances would be granted in instance where approaches are sufficiently robust and do not have material impact on final results.
157	3/31/2021	Pablo Llopis	Shell	Removals (link)	4.4	We support the position that removals cannot function as compensation for total deforestation emissions. Similarly, we support that the same logic is applied to emissions from forest degradation. In this regard, we believe that “Emissions from forest degradation can also be excluded where emissions total < 10% of reported deforestation emissions” is a pragmatic approach, as long as absolute emissions from forest degradation are not larger than the total amount of removals. We suggest including provisions to address this.	Since removals accounting is optional, and degradation accounting is required, it is difficult to link the two requirements.
158	3/31/2021	Pablo Llopis	Shell	HFLD (CL)	5.2	We support the acknowledgement that HFLD countries have had a different historic trajectory to other forest countries. However, we are concerned about challenges in setting robust baselines. There is not yet clear scientific evidence on how best to develop projected baselines in cases of historically low deforestation. Due to such challenges, we do not believe such “credits” should be used as offsets by companies. Several challenges include: - The uncertainty in measurement – estimating forest change annually or biannually (as required to have 7 data points over 15 years), can be quite high and, as such, significantly affect the projection. It would be useful to clarify how uncertainty is managed to set the projected baseline. - The projection can also change substantially depending on the selected reference period, which appears to be 7 to 15 years (which is a large spread of potential years for the reference period). - The use of a quantile regression is one approach, which could differ substantially from, e.g. a linear projection or other method – making the baseline seem somewhat arbitrary.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
159	3/31/2021	Pablo Llopis	Shell	Removals	5.2	We believe that IPCC default values may in some cases not be appropriate to conduct such a quantification, specifically taking into account the uncertainty levels that are presented for removal activities. We would also like to gain higher clarity on the temporal scope considered for the areas included in the calculation, i.e. please provide more detailed information detailing if removals are considered only for the crediting period for which it is calculated, or if it accumulates over subsequent crediting periods and, if so, for how long. Finally, we want to highlight that the reference provided in the ART Trees V.2 draft refers to Table 2.9 while we think that it should refer to Table 4.9.	Eligible removals can accumulate over time for the entire period that a Participant is reporting to ART. This includes growth during the first crediting period for planting and regeneration that began up to 10 years prior to the first Crediting Period. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic. The reference to table 4.9 has been corrected.
160	3/31/2021	Pablo Llopis	Shell	Removals (CL)	5.3	We understand that “Strata should be associated with unique removals factors” though it is not obvious how these will be defined, especially as they will change over time (the first year when a forest is visible on imagery it is assigned a removal factor, but that then doesn’t increase as those trees grow (?) as crediting from ‘forests remaining forests’ is not allowed?). Moreover, we believe the basic premise that removals crediting only start to count when visible from satellite imagery creates an issue. Annual areas of non-forested land to forested will likely not be discernible by satellite within a given crediting period until (depending on location, species etc.). Our comment above around clear stratification and allocation based on age class will be an important component: simple growth curves for forest type should be available for most if not all jurisdictions. This could be combined with historical satellite imagery to calculate the age of forest then forecast the changing C stocks (and therefore eligibility).	Removals factors must be shown to be applicable to the forest type and age class, and must consider mortality. Language has been added to TREES to clarify these requirements. Assumptions on the applied growth curves and/or removal factors must be presented in TREES documentation and is subject to verification.
161	3/31/2021	Pablo Llopis	Shell	Removals (CL)	5.3	Our interpretation is that this is just used to determine when additional areas are eligible for crediting. Additional metrics beyond % conversion non-forest to forest need to be included, e.g., growth curves, canopy cover rate of increase. We emphasize the stratum’s (or individual commercial plantation’s) long-term average should not be counted twice (or more).	The removals crediting level is area-based, unless stratification to separate natural forest restoration is applied. Once the area eligible for removals is identified, the removals on those areas must be quantified using applicable removal factors and/or growth curves, and these must be demonstrably appropriate and accurate during validation and verification. There seems to be a confusion with carbon stocks and removal factors, where the latter is the accumulation rate of carbon over time (e.g. tC/ha/yr) and therefore should be applied at each reporting interval to estimate GHG removals.

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162	3/31/2021	Pablo Llopis	Shell	Removals (CL)	5.3	We require more clarity on how the assignment of removals factors is going to be applied to the different commercial uses – all of which have very different emission profiles over time. We agree stratification at a minimum must differentiate between commercial forestry, natural forest restoration (e.g., wind-blown seeds), and planted forest restoration. But we strongly encourage much more location- and ecosystem-specific stratification. Moreover, we would like to express our interest to understand better if and how survival rates / mortality of credited new forests be taken into account over time. Additionally, how trees that are considered crops (e.g. fruit trees) can be included by countries as commercial forests.	Removals factors must be shown to be applicable to the forest type and age class, and must consider mortality. Language has been added to TREES to clarify these requirements. Assumptions on the applied growth curves and/or removal factors must be presented in TREES documentation and is subject to verification. Lastly the forest definition listed in the TREES Registration Document must be consistent with the most recent definition used by the national government in reporting to the UNFCCC.
163	3/31/2021	Pablo Llopis	Shell	Removals (CL)	5.3	Unclear whether natural regeneration (non-commercial) is included. It seems that this could potentially generate large (non-anthropogenic) removals, particularly if there was high deforestation during the reference period and then the reference level for non-commercial, new forests is set at zero. We highlight the challenge for naturally regenerated areas is not if they regenerate, but actually if the conditions to ensure the long-term permanence and enhanced carbon stock actually exist.	Natural regeneration is included, and a zero crediting level can be applied to these areas. All areas that are added to a removals stratum will be subject to monitoring, and any subsequent deforestation (and associated emissions) must be reported.
164	3/31/2021	Pablo Llopis	Shell	Removals (CL)	5.3	"For strata which include commercial forest planting and restoration, the crediting level shall be established using an average of the annual area of conversion of non-forest to forest. This annual average area of non-forest to forest land conversion shall serve as the crediting level for removals crediting." As per our comment above – this requires provision on how the long-term average carbon stock is not credited twice.	There seems to be a confusion with carbon stocks and removal factors, where the latter is the accumulation rate of carbon over time (i.e., tC/ha/yr). As well, TREES requires that once land is included in removals crediting, it must be tracked as a 'removals area' for the entire period that the Participant is reporting to ART and be monitored regularly to be subject to verification that actual removals are occurring, and any subsequent deforestation (and associated emissions) are reported.
165	3/31/2021	Pablo Llopis	Shell	Uncertainty	8	This is a welcome improvement in the standard, i.e. the requirement to calculate uncertainty of the ER. This is important for transparency. We understand that Equation 6 would allow a ~30% risk of overestimation. We don't suggest immediately ratcheting this percentage down, however, we would like to express that as a corporate buyer, we are concerned that this could create credits that, in essence, are not real. We don't believe that ART wants to be in a position where 30% of its registry is potentially 'hot air' so would like to understand if there is a roadmap to progressively lower this uncertainty range.	This allowance is appropriate as jurisdictions work to improve estimates of degradation emissions. Please see the Statement of Reasons for a more detailed discussion of this topic.
166	3/31/2021	Pablo Llopis	Shell	HFLD (Definition)	9.2	As noted above, we support the acknowledgement that HFLD countries have had a different historic trajectory to other forest countries. However, we do not believe such credits should be considered as offsets and would suggest a separate certification, rather than simply tagging such units under TREES.	All TREES credits issued using the HFLD crediting approach will be labeled as HFLD in the ART Registry to enable market participants to readily identify them.
167	3/31/2021	Pablo Llopis	Shell	Removals (CL)	10	Linear projections of tree growth overestimate the amount of carbon that nature uptakes in the first years. Extrapolating this behavior to a forest may overestimate the carbon performance of removals per area basis, hence creating fictitious offsets, i.e. "hot air". While we salute the simplification of calculation approaches, also acknowledge that it would be important to make sure that the calculation of ERRs stemming from removal activities considers a provision to avoid overestimation.	Growth curves and/or removal factors are subject to verification to ensure that they are appropriate and accurate prior to issuance of TREES credits.
168	3/31/2021	Pablo Llopis	Shell	Avoiding Double Counting	13	We support the position that "at present, voluntary transactions do not require corresponding adjustments", and are encouraged by the commitment of the ART Registry to facilitate and provide the infrastructure to support accounting needs. However, with regards to Double Issuance, we believe that it is important to provide rules on how (verified) project credits are treated and how the deductions are operationalized. We would also like to understand what happens if a project within a jurisdictional program (which isn't nested) was claiming to be producing as many (or more) credits as the jurisdiction: Would ART/TREES then not issue any credits to the jurisdiction?	To avoid double issuance, deductions are taken for volumes verified or issued to projects or to the jurisdiction under other GHG programs prior to the issuance of TREES credits. If the deduction is greater than the verified TREES volume, no TREES credits would be issued. Please see the FAQ "Nesting Under ART" on the ART website for additional information.
169	3/31/2021	Pablo Llopis	Shell	Avoiding Double Counting	Annex B	We support ART's updates with regards to Double Counting under CORSIA. We support strong and stringent compensation mechanisms such as the options provided by ART. We would however like to understand better who the burden falls to establish whether a corresponding adjustment has been made. Would the responsibility for establishing and reporting this fall to ART?	A corresponding adjustment must be made by a national government in its reporting to the UNFCCC. This would then be subject to future review by both the verification body and ART. Evidence could, for example, be in the country's biennial transparency reports to the UNFCCC or provided in the form of a letter or irrevocable electronic certificate from the Host Country indicating that the required adjustments have been applied within the relevant accounting system.

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170	3/31/2021	Pablo Llopis	Shell	General		<p>We commend ART for suggesting solutions and consulting with stakeholders on how to create jurisdictional programs that are fit for purpose and produce credible carbon credits.</p> <p>It is evident that the updated TREES Standard is looking to create credible accounting requirements for jurisdictional programs. We appreciate the updates, in particular to the uncertainty requirements, and the clarifications around corresponding adjustments.</p> <p>However, there are a few areas in which we have concerns or would request further clarity:</p> <ul style="list-style-type: none"> • Carbon rights: We are concerned that situations might arise in which land, natural resource or carbon rights of communities, landowners or indigenous peoples are not respected by the (sub-)national government. In many tropical forest countries, such rights can often be murky, creating a situation that is challenging for auditors. We would like to see stronger guidance around how such situations will be handled by ART/TREES. • Removals: We appreciate the effort to include removals while we believe that more clarity is needed with regards to required stratification, how removals factors are assigned, and the duration of time that removals in new forests can be credited. • HFLD: We also appreciate the effort to find opportunities for HFLD countries and believe that such certification can have high sustainable development benefits, especially for least developed countries. We are less certain, however, that such units can currently be considered robust offset units and would recommend considering a different certification mechanism. <p>As Shell supports high-quality NBS credits and aims to contribute to the integrity of the sector as a whole, we appreciate the invitation to comment and look forward to continuing the dialogue with ART.</p>	Each concern is addressed in the individual comments under each topic.
171	4/2/2021	Maria Carvalho	South Pole	IP (Scale)	3.1.1	<p>It is good to see that ART recognises the importance of subnational governments and indigenous communities, however minimum threshold of 2.5 million hectare of total land may not be under control of a community, Can ART do the following:</p> <ol style="list-style-type: none"> 1. Reduce the minimum threshold to 1.5-1.75 million hectare of land; AND/OR 2. Allow grouping of forested land in a single project to meet the threshold where - <ol style="list-style-type: none"> a. Land are in control of different communities and/or sub-national governments b. Land may not be 'adjacent' or continuous but still fall under the same sub-national jurisdiction 3. Allow grouping of multiple sub-national forest land under one project and be still considered as subnational level accounting till the interim period. 	<ol style="list-style-type: none"> 1. The eligibility criteria for Indigenous Peoples has been revised based on stakeholder feedback. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility. 2. A national government can enter ART with a subnational accounting area that can be comprised of one or more Indigenous Peoples, and one or more subnational governments, to meet the scale threshold. The combined areas do not need to be contiguous. 3. Subnational governments and Indigenous Peoples can only be aggregated in cases where the ART Participant is a national government.
172	4/2/2021	Maria Carvalho	South Pole	Removals	3.2	SP welcomes the addition of removal activities	Thank you for the comment.
173	4/2/2021	Maria Carvalho	South Pole	Removals (technical)	4.1	It is appreciable that ART has included scope of removal and thus corresponding equation. However, in case of activities such as SFM or IFM which might involve harvesting of timber (not minor as mentioned in 4.4), how will ART adjust the equation for long term average of carbon stock?	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
174	4/2/2021	Maria Carvalho	South Pole	Removals (link)	5.3	<p>'In order to be eligible for crediting from removals, Participants must have successfully reduced emissions from deforestation and degradation below the TREES Crediting Level (at the time of the most recently verified TREES Monitoring Report).'</p> <p>Why is the crediting level calculated from the most recent verified MR? The crediting level for 5 years crediting period should be constant.</p>	This requirement applies to the same years that emission reductions credits are generated. We have added language to TREES for further clarification.
175	4/2/2021	Maria Carvalho	South Pole	Avoidance of Double Counting	13	<p>Mentions that as of now voluntary carbon market transactions do not require Corresponding Adjustments.</p> <p>Does the word transaction also take into account that if the traded TREES credit is being used for a corporate neutrality claim (voluntary), i.e., offsetting, rather than for compliance purposes, will an LoAA and/or Corresponding adjustment be required from the supplier country government?</p>	Voluntary carbon market transactions include offsetting for corporate neutrality claims as you describe. The voluntary carbon market does not currently have requirements for corresponding adjustments, although some buyers may desire or require them. In these instances, ART has the infrastructure to support these transactions.

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176	4/2/2021	Maria Carvalho	South Pole	Avoiding Double Counting	Annex B	Section Annex B.3 2 (page 81) mentions ' Compensation is required in the event that the adjustment has not been made or credible evidence cannot be obtained by ART within a year after the adjustment was due to be reported to the UNFCCC by the Host Country' The time should be replaced from- within a year after the adjustment was due to be reported to actual submission of biennial communication to UNFCCC in which adjustment was due. Rationale - these government reports may be late so it would not be appropriate to penalise PD/Trader if there is delay from the government.	ART provides the flexibility of demonstrating a corresponding adjustment one-year after it was due to be reported to the UNFCCC and cannot be responsible for late submissions to the UNFCCC. If this timeframe lapses, ART will follow-up directly with the host country government to understand the timing for the submission and evidence that a corresponding adjustment was made. If it was not made, the trader is not penalized - the Guarantor must replace units with other ART units or financially compensate ART to do so.
177	4/1/2021	Mesi Tobing	SYSTEMIQ Natural Solutions Team.	IP (Scale)	3.1.1	It is not immediately clear whether Indigenous Peoples can participate as subnational accounting areas under subnational Participants If they wish to participate as direct Participants, do they require the approval of the national authorities as subnational Participants do even in cases of land disputes?	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility
178	4/1/2021	Mesi Tobing	SYSTEMIQ Natural Solutions Team.	Removals (activities)	3.2	- The latest scientific evidence (see, for example, 'Global maps of twenty-first century forest carbon fluxes', Nature Climate Change. Harris et al., 2021.) demonstrates that standing/climax forests are not in net GHG balance, but in fact as net sinks of GHGs on an annual and ongoing basis. Our belief is that the removals from forests remaining forests should be considered in updates of the TREES standard, and kindly request an update from ART on the roadmap for inclusion of removals source going forward. - The definition of land cover change is written: "Land cover reflects how much of a given area is covered by forests or by forests of specific types. This contrasts with land use which shows how people use the landscape. As an example, an area may change from unmanaged forest to forest managed for timber but there is no measurable land cover change. Different types of land cover can be managed or used differently." We request that clarification is provided on how, if the land cover change results in markedly different carbon stocks (e.g. from natural forest to different types of commercial plantation), this can be accounted for. - We request that the standard makes clear if/whether natural (non-forest) vegetation turning to forest (as may occur in some places in the Amazon biome) is eligible. And, if so, the timeline for which land cover change such as the one mention above is permissible to be eligible	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES. Replacing native ecosystems with plantations is a violation of Cancun Safeguard E, and therefore would not be compliant with TREES Safeguards requirements.
179	4/1/2021	Mesi Tobing	SYSTEMIQ Natural Solutions Team.	Removals (general)	3.2	- Considering the development of principles and attributes for certified carbon credits (e.g. through the work of the Taskforce on Scaling Voluntary Carbon Markets), we suggest that TREES 2.0 considers a labelling approach to differentiate between removals and reductions, and potentially the sources of these units (see comments in Peat Soils section)	The ART Registry will label removals credits if desired by market participants.
180	4/1/2021	Mesi Tobing	SYSTEMIQ Natural Solutions Team.	Removals (CL)	5.3	- We request to clarify what is the minimum time period for a deforested area to be eligible for reforestation and get certified ART TREES removals. That is, how many years need to pass after a deforested area can be reforested and counted as removals.	Language has now been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
181	4/1/2021	Mesi Tobing	SYSTEMIQ Natural Solutions Team.	Crediting Levels	5	In respect of any update/new version of TREES, based on Section 1.2.2 Adaption of and Revisions to TREES, the current Participants will have 3 options. What are the implications between these 3 options to carbon accounting and crediting level?	It depends on the scope of changes in each new version of TREES. In general we do not anticipate significant change to existing, already approved carbon accounting and crediting level approaches, but rather, additions (e.g., the addition of an optional crediting level for removals crediting or HFLD jurisdictions).
182	4/1/2021	Mesi Tobing	SYSTEMIQ Natural Solutions Team.	Removals Technical	10	We suggest that the standard includes a schematic diagram to illustrate how the sum of eligible avoided emission reduction units are then summed/added to any eligible removals units - i.e. to confirm the way in which avoidance and removal units are treated separately for initial calculation purposes, but then can be considered to be "summed" before issuance of a final total of TREES credits	Equations combining the emission reductions and removals are presented in Section 10 of TREES.

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183	4/2/2021	Stephanie Wang	WCS	Removals (general)		Removals module: we appreciate that a removals module has been developed for TREES v2.0, and that it recognizes the importance of non-forests converted to forests. We see this as a positive step forward, but note that the current approach creates an imbalance in incentives between new forests and existing forests, as there is no crediting available for removals from forests remaining forests (see Section 2).	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
184	4/2/2021	Stephanie Wang	WCS	HFLD (Definition)	9.2	HFLD crediting mechanism: we strongly support the idea of widening the pathway for eligibility of HFLD countries through special considerations in the TREES standard. We think the HFLD score as a metric for identifying when a participant can be considered an HFLD participant is a useful addition to the standard.	Thank you for the comment.
185	4/2/2021	Stephanie Wang	WCS	HFLD (foregone removals)	5.2	Foregone removals: we are pleased to see and we strongly agree with the approach that recognizes the results that can be obtained from areas that are preserved and protected, through the removals they deliver in addition to the emissions reductions they achieve (Maxwell et al. 2019).	Thank you for the comment.
186	4/2/2021	Stephanie Wang	WCS	Removals (activities)	3.2	Sinks provided by 'forests remaining forests' are insufficiently valued in climate finance frameworks, but they are significant in scale, are expected to continue functioning decades into the future if undisturbed, and face increasing threats. Section 3.2 of TREES draft Version 2.0 also does not yet recognize the value of forests remaining forests, thereby excluding the role of such sinks as a REDD+ activity, whereas we believe this should be recognized as either a part of the 'conservation of carbon stocks' or as part of the 'enhancement of forest carbon stocks', depending on the context. FFL believes that it is important to operationalise financial recognition of these vital forest sinks. This recognition is especially relevant for HFLD countries that have actively protected and conserved these forests, so that they can continue to function as sinks while providing wider ecosystem services. FFL believes that it is important to incorporate eligibility of removals from forests remaining forests in the revised v.2 of the Standard in a way that is consistent with the Immutability Principles of ART TREES, embodying high environmental integrity and promotion of high ambition and large-scale mitigation. In order to ensure this, we suggest that such removals could be made eligible specifically where there is active and effective implementation of relevant policies and measures by the participant. This is particularly important as financial incentives will be critical to the implementation of the full suite of REDD+ activities for countries that are aiming to maximize national ambition under the Paris Agreement.	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
190	4/2/2021	Stephanie Wang	WCS	HFLD (CL)	5.2	FFL applauds the efforts made in TREES 2.0 to address the special circumstances of HFLD jurisdictions. However, we are concerned that the approaches proposed in the revised standard may still be insufficient to robustly incentivize ongoing efforts to protect forests in some of these jurisdictions. In fact, they may fail to provide any incentive to many good forest stewards that have successfully kept deforestation low. This outcome would appear to go against the spirit of ART's Immutability Principles. We request that the ART Board commission analysis and seek to ensure that the current approach does not lead to such an imbalance. Our concern is based on the proposed approach under section 5.2 of the standard and its relationship to other elements of the standard. In our interpretation, the method of determining the HFLD crediting level would yield a relatively higher crediting level for those jurisdictions that have experienced recent increases in emissions, compared to those that had maintained low emissions over time. Furthermore, the median of a regression of historical emissions data would tend to produce a more generous crediting level for countries that had high interannual variability in their emissions, relative to those that had maintained consistently low levels. Thus, this approach still tends to preclude those jurisdictions with good historical performance from receiving any reward for their ongoing stewardship. As a further consideration, we note that if HFLD jurisdictions are successful in reducing their emissions during the crediting period, this will actually diminish or close off their opportunity for earning credits in a second period, because the slope of the historical trend in their emissions will approach zero or become negative due to their success. This could risk making the approach a less attractive long-term option for HFLD jurisdictions. This approach also seems to interact with the Uncertainty section (Section 8), in that countries with a track record of very low emissions would still need to overcome the threshold of the 90% confidence interval before earning any credits -- and minor fluctuations around relatively small emission levels can make this threshold a very difficult one to achieve. In contrast, countries with consistently high emissions levels would find it relatively less challenging to generate credits, because their uncertainty level would be small relative to the scale of their emissions. The statistical approach chosen to account for uncertainty presents an obstacle to jurisdictions with high interannual variability or consistently low emissions, but not to those with consistently high emissions. Furthermore, since activity data tends to be available with greater precision than emission factors, countries with consistently low levels of deforestation activity may be disproportionately affected by uncertainties in their emission factors, when they are propagated through a Monte Carlo simulation -- even if the uncertainty of their emission factors is identical to countries with higher levels of deforestation activity.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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191	4/2/2021	Stephanie Wang	WCS	IP (General)		WCS appreciates that the proposed revision of the TREES standard suggests recognized Indigenous territories as potential eligible entities. This opening would be an important, and well-deserved, recognition of the invaluable and undervalued contribution that Indigenous peoples have made to protect tropical forests, particularly the most intact parts, and the carbon they store for generations. It also amplifies legal recognition of Indigenous territories as an effective solution to protecting forests.	Thank you for the comment.
192	4/2/2021	Stephanie Wang	WCS	IP (Scale)	3.1.1	It is important that the incentives, and responsibility, for a jurisdiction to address and reduce deforestation and forest degradation cover its entire area, including the Indigenous territories within the jurisdiction. We understand the current proposal to only allow Indigenous territories to be eligible when the jurisdiction it belongs to is not itself also part of ART, as the boundaries of an accounting area shall correspond with the entire area of the administrative jurisdiction(s). This prevents jurisdictions from selectively removing IP territories from their crediting area.	Subnational participants that join ART must include the entire area of the jurisdiction in the accounting area.
193	4/2/2021	Stephanie Wang	WCS	IP (Scale)	3.1.1	We believe that Indigenous peoples in general should be prioritized as recipients of REDD+ funding, because of their longstanding efficiency in keeping deforestation low and their key role in protecting forests going forward. While directly crediting the Indigenous territories can channel REDD+ funding to Indigenous peoples, we believe ART should ideally seek to do so within a jurisdiction. The most universal approach would be to apply a minimum standard for benefit sharing of payments for ART credits within a jurisdiction. We would also favor creating direct crediting to Indigenous territories but would encourage such a solution to be clearly anchored in relevant jurisdictional schemes in order to maintain the jurisdictions' incentives and responsibilities.	Thank you for the comment.
194	4/2/2021	Stephanie Wang	WCS	IP (Scale)	3.1.1	We read the proposed standard to allow multiple Indigenous territories to be credited jointly as a combined area of more than 2.5 million ha: "Participating territories must be comprised of a total area (forest and non-forest) of at least 2.5 million hectares". This is important as most Indigenous territories are smaller than 2.5 million ha. The text could make this option more explicit, also clarifying that these areas do not have to be adjacent.	The text has been clarified.
195	4/2/2021	Stephanie Wang	WCS	IP (General)		<p>First, it is important to recognize that Indigenous people have different rights and obligations than governments, and they have significantly lower administrative capacities. The safeguards in TREES are clearly based on governments' international legal obligations, and therefore contain many obligations that are not applicable to Indigenous peoples and their self-governance. For this reason, Indigenous groups are simply not equipped or empowered to demonstrate compliance against many of these obligations. We therefore suggest that ART develops a simplified reporting standard for Indigenous territories that is more suitable for their situation, in consultation with representative Indigenous organisations.</p> <p>Further, there is a limited and patchy understanding of TREES among Indigenous peoples, and even possible skepticism on the role of high-integrity carbon markets as ART/TREES represent. This is negative for the global REDD+ agenda, for ART and for Indigenous peoples themselves, as it is a missed opportunity for forest solutions. In this sense, we strongly recommend dedicated outreach, which includes both a capacity-building element and consultations, so that Indigenous peoples understand ART/TREES and can inform it so as to generate a genuine engagement and collaborative dynamic. We therefore suggest that a dedicated IP participation and consultation process on ART/TREES could be organized to inform TREES 3.0. These dedicated consultations could also inform the development of supplemental operational or technical guidance to complement such provisions in the Standard itself for "Indigenous jurisdictions".</p> <p>Finally, due to their longstanding efficiency in keeping deforestation and degradation low, Indigenous territories are unlikely to produce significant results under the proposed ART methodology. Most legally recognized territories have deforestation and degradation rates that are significantly lower than the country they reside within, and while it has also increased recently in many recognized territories due to increased outside pressure, it is still at a very low level. We fear the suggested crediting approach, including the optional approach for HFLD entities, will fall far short of meaningfully rewarding Indigenous peoples for their contribution to keeping carbon out of the atmosphere.</p>	<p>ART recognizes the needs for readiness funds and technical assistance on the part of prospective Participants and stakeholder groups within participating jurisdictions. Although provision of such funds and assistance is beyond ART's mandate and capacity, the ART Secretariat staff and individual Board members are actively supporting and advising complementary initiatives designed to provide such support.</p> <p>The HFLD approach has been revised and is applicable to national governments with national or subnational accounting areas and subnational governments. Please see the Statement of Reasons on the ART website for more detailed information on this topic.</p> <p>Please see the Statement of Reasons, the HFLD Primer and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.</p>
196	4/2/2021	Stephanie Wang	WCS	Removals Factors	4.1.3	Editorial – refers to "emission" factors where it should refer to removals	This correction has been made.

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Number	Date received	Individual	Organization if Applicable	General Topic	Section of TREES	Question/Comment	Response
197	4/2/2021	Stephanie Wang	WCS	HFLD (foregone removals)	5.2	We found the description of foregone removals as an additional potential claim, as well as the proposed approach to calculate those foregone removals, confusing. In order to illustrate more clearly, perhaps a worked example of ERs calculated against the HFLD crediting level, with the avoided foregone removals added, would be helpful to provide, either within the Standard, in a box, or in an accompanying technical note or guidance document.	An example has been added.
198	4/2/2021	Stephanie Wang	WCS	HFLD (foregone removals)	5.2	What is the relationship between the "foregone removals rate" and removal factors requirements included in 4.1.3. Should there be a cross-reference made to 4.1.3?	The foregone removals rate and the removals factors in 4.1.3 are independent and used in different aspects of TREES. Each has its own specific requirements as outlined in the Standard. Language has been added to ensure this is clear.
199	4/2/2021	Stephanie Wang	WCS	HFLD (foregone removals)	5.2	It appears intended phrasing is should be '...removals from the greenhouse gas storage that have occurred during the crediting period in forest that would have been lost,' We believe the intended phrasing is 'In order to quantify these avoided lost removals...' '...to determine total avoided foregone sequestration as a result of REDD+ program implementation'. 'The avoided foregone removals rate..' (foregone sequestration is bad for the atmosphere in the same way that forgone income is bad; avoided foregone sequestration is good)	This language has been reviewed to ensure clarity.
200	4/2/2021	Stephanie Wang	WCS	Removals (CL)	5.3	5.3 allows combining strata when separate factors do not exist for a given stratum. Will additional guidance be considered for when and how combining is eligible, noting there have been issues raised in UNFCCC TARs regarding this matter?	Stratification can be based on edaphoclimatic as well as socio-political factors, or a combination of them. Therefore TREES does not specify how stratification should be done, and instead offers flexibility to Participants. For example,
201	4/2/2021	Stephanie Wang	WCS	HFLD (foregone removals)	5.2	The relevant table in the IPCC guidelines is 4.9 not 2.9. We applaud the option to use published defaults, but note that the associated uncertainty ranges in Table 4.9 would probably cancel out any benefit from using them. We suggest countries be permitted to use the median default removal rates without an uncertainty deduction.	The reference has been corrected.
202	4/2/2021	Stephanie Wang	WCS	Removals (CL)	5.3	We recommend consideration of improved text to enhance the description of the "ongoing removals stratum." Currently, it may lead to confusion.	This language has been modified for improved clarity.
203	4/2/2021	Stephanie Wang	WCS	Removals (CL)	5.3	In our view, the stratification should be a requirement not a suggestion. There is an important risk of conversion that needs to be considered.	Stratification is subject to verification and must be demonstrably appropriate and accurate. If stratification is done, all areas of natural forest restoration are able to apply zero crediting level. The manner in which stratification is implemented is not prescribed by TREES but left flexible to the Participant.
204	4/2/2021	Stephanie Wang	WCS	Monitoring	6.2	In those cases where national governments do not join ART, it is unclear how subnational governments will be able to commit to continue the MRV beyond 2030 if they are no longer part of the program.	In cases where a subnational participant sells TREES credits to CORSIA buyers, they must agree to MRV for 20 years (though they will not be eligible for crediting after 2030), or they must transfer the MRV obligations to the host country government under ART. Language has been added to section 6.2 in TREES to clarify this.
205	4/2/2021	Stephanie Wang	WCS	Uncertainty	8	There seems to be an error in equation 6.	This has been corrected.
206	4/2/2021	Stephanie Wang	WCS	HFLD	Definition	Foregone removals: removals which have not taken place during a given period because an area of forest has experienced anthropogenic deforestation or degradation. This can be avoided by the prevention of those anthropogenic activities.	This definition has been added.

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207	4/2/2021	Kimberly Todd	UNDP	Removals (general)		<p>We appreciate that a removals module has been developed for TREES v2.0, and that it recognizes the importance of non-forests converted to forests. We see this as a positive step forward, but note that the current approach creates an imbalance in incentives between new forests and existing forests, as there is no crediting available for removals from forests remaining forests. The rationale for including emissions from forests that remain as forests but not removals from forests that remains as forests is not clear. We suggest further consideration of this limitation on eligible removals.</p> <p>Additionally, what happens in cases of temporary emissions from forest degradation? Isn't this likely to lead to an overestimation of emissions?</p>	<p>The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.</p> <p>Temporal dynamics of land use and land cover change must be considered to avoid the possibility of double counting, such as in cyclical systems like timber or tree crop harvest rotations, and shifting cultivation/fallow systems, so that emissions following temporary forest clearing are not counted more than one time.</p>
208	4/2/2021	Kimberly Todd	UNDP	Removals Factors	4.1.3	Editorial – refers to “emission” factors where it should refer to removals	This correction has been made.
209	4/2/2021	Kimberly Todd	UNDP	HFLD (foregone removals)	5.2	We found the description of foregone removals as an additional potential claim, as well as the proposed approach to calculate those foregone removals, confusing. In order to illustrate more clearly, perhaps a worked example of ERs calculated against the HFLD crediting level, with the avoided foregone removals added, would be helpful to provide, either within the Standard, in a box, or in an accompanying technical note or guidance document.	An example has been added.
210	4/2/2021	Kimberly Todd	UNDP	HFLD (foregone removals)	5.2	What is the relationship between the “foregone removals rate” and removal factors requirements included in 4.1.3. Should there be a cross-reference made to 4.1.3?	The foregone removals rate and the removals factors in 4.1.3 are independent and used in different aspects of TREES. Each has its own specific requirements as outlined in the Standard. Language has been added to ensure this is clear.
211	4/2/2021	Kimberly Todd	UNDP	Removals (CL)	5.3	5.3 allows combining strata when separate factors do not exist for a given stratum. Will additional guidance be considered for when and how combining is eligible, noting there have been issues raised in UNFCCC TARs regarding this matter?	Stratification can be based on edaphoclimatic as well as socio-political factors, or a combination of them. Therefore TREES does not specify how stratification should be done, and instead offers flexibility to Participants. If stratification is done, all areas of natural forest restoration are able to apply zero crediting level.
212	4/2/2021	Kimberly Todd	UNDP	Removals (CL)	5.3	We recommend consideration of improved text to enhance the description of the “ongoing removals stratum.” Currently, it may lead to confusion.	This language has been modified to improve clarity.
213	4/2/2021	Kimberly Todd	UNDP	Removals (CL)	5.3	In our view, the stratification should be a requirement not a suggestion. There is an important risk of conversion that needs to be considered.	Stratification is subject to verification and must be demonstrably appropriate and accurate. If stratification is done, all areas of natural forest restoration are able to apply zero crediting level. The manner in which stratification is implemented is not prescribed by TREES but left flexible to the Participant.
214	4/2/2021	Kimberly Todd	UNDP	Monitoring	6.2	In those cases where national governments do not join ART, it is unclear how subnational governments will be able to commit to continue the MRV beyond 2030 if they are no longer part of the program.	In cases where a subnational participant sells TREES credits to CORSIA buyers, they must agree to MRV for 20 years (though they will not be eligible for crediting after 2030), or they must transfer the MRV obligations to the host country government under ART. Language has been added to section 6.2 in TREES to clarify this.
215	4/2/2021	Kimberly Todd	UNDP	Uncertainty	8	There seems to be an error in equation 6.	This has been corrected.

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216	4/2/2021	Kimberly Todd	UNDP	IP (General)		UNDP welcomes the inclusion of indigenous peoples (IPs) in TREES, as entities that could potentially submit jurisdictional proposals to ART. In fact, the concept of "indigenous jurisdiction" – which could be reflected specifically in TREES – not only reflects a territorial reality (as indigenous peoples have their territories defined and recognized by law in many countries), but also recognizes the reality of the key role of indigenous peoples to conserve intact forests and contribute to global climate action, which is strongly supported by recent scientific evidence. In addition, there has been increasing momentum, within indigenous peoples as well as across scientific and development cooperation stakeholders, on the need to genuinely reward the roles of indigenous peoples in the forest solutions to the climate crisis. Therefore, UNDP appreciates that ART is willing to recognize and reward the roles of indigenous peoples in REDD+. In order to see this pathway for IP eligibility realized, a number of issues and needs stand out, which require consideration in TREES 2.0 as well as in subsequent processes, so that "indigenous jurisdictions" could be realized as part of ART.	Thank you for the comment.
217	4/2/2021	Kimberly Todd	UNDP	IP (General)		Above all, there is need for a specific consultation process with indigenous peoples on this matter. There is a limited and patchy understanding on TREES among indigenous peoples, as well as possible skepticism on the role of high-integrity carbon markets as ART/TREES represent. This is negative for the global REDD+ agenda, for ART and for indigenous peoples themselves, as it is a missed opportunity for forest solutions. In this sense, we strongly recommend a dedicated outreach process, which includes both a capacity-building element and consultations, so that indigenous peoples both understand the provisions of ART/TREES and how to operationalize these and can inform it, in order to generate a genuine engagement and collaborative dynamic. Given the time it would likely require, UNDP suggests that a dedicated IP participation and consultation process on ART/TREES could be organized to inform TREES 3.0. These dedicated consultations could also inform the development of supplemental operational or technical guidance to complement such provisions in the Standard itself for "indigenous jurisdictions".	ART recognizes the need for readiness funds and technical assistance on the part of prospective Participants and stakeholder groups within participating jurisdictions. Although provision of such funds and assistance is beyond ART's mandate and capacity, the ART Secretariat staff and individual Board members are actively supporting and advising complementary initiatives designed to provide such support.
218	4/2/2021	Kimberly Todd	UNDP	IP (Scale)	3.1.1	Geography: If Criterion 1 means that the territorial boundaries have to be contiguous, this limits very much the options (as many IP territories are fragmented by geographic or geopolitical reasons). Would the "one or several administrative jurisdictions" criterion for subnational governments also apply for IPs territories? Would IPs territories across national borders be able to build a joint proposal? Clarity and flexibility on these details would be helpful.	The territories do not need to be contiguous, but would need to be aggregated as part of a national government submission to meet the subnational accounting area eligibility threshold. Territories across a national border would need to be part of two separate national government submissions.
219	4/2/2021	Kimberly Todd	UNDP	IP (Scale)	3.1.1	•Size: Criterion 2 (requiring total forest and non-forest area of at least 2.5 M ha) limits very much the opportunities for an indigenous jurisdiction, as IP territories are often reduced or fragmented because of historical, geopolitical or juridical reasons. This criterion could only be applied in very few countries and, in practical terms, will impede the participation of indigenous jurisdictions in ART. Could there be some threshold alternative or flexibility considered, such as for small and medium-sized countries (e.g. countries < 1 M km ²), to enable and incentivize indigenous jurisdictions? For instance, allowing indigenous jurisdictions that cover 5% of the national territory, or at least 1 million hectares, could be more realistic and practical – and since indigenous jurisdictions are essentially forested territories, this would already represent a substantial REDD+ offer, well beyond project scale, and would meaningfully address leakage risks.	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility
220	4/2/2021	Kimberly Todd	UNDP	IP (General)		• Representation: Indigenous jurisdictions usually have governance arrangements that differ from the monolithic governance mechanisms of national or decentralized jurisdictions, as represented by a government with hierarchical structures. This makes representation complex – the provisions to define representation should be discussed with indigenous peoples.	Indigenous Peoples territories would be reporting as part of a national submission, so all safeguards data would be aligned where appropriate to the indicators. Please see the Statement of Reasons and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.
221	4/2/2021	Kimberly Todd	UNDP	IP (General)		• Resource rights & REDD+ assets: A typical issue in indigenous territories is that indigenous peoples can own or govern natural resources on the ground (e.g. farmland, forests), but tenure is excluded from underground resources (e.g. oil) or aboveground resources (e.g. carbon ERs). There are also issues of right to use vs asset ownership. Therefore, TREES should have specific provisions that take into account these tenure and resource rights realities in indigenous territories, so to account for IP realities, while being juridically appropriate for governments.	Ownership of ERRs is an important issue that goes beyond Indigenous Peoples. The ownership provisions under TREES apply to all Participants. All ART Participants must provide evidence of ownership or rights to the carbon benefits.

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222	4/2/2021	Kimberly Todd	UNDP	IP (General)		<p>Technical assistance: For IPs to prepare and field a proposal, there is a need for: (i) dedicated technical assistance, such as on carbon accounting and safeguards compliance; and (ii) some degree of governmental support, especially with data, information and official endorsement. In order to facilitate that, ART should have some enabling measures, such as partnering with organizations that can provide such technical assistance to IPs, and some incentives to encourage governments to support indigenous jurisdictions submit proposals to ART.</p>	ART recognizes the need for readiness funds and technical assistance on the part of prospective Participants and stakeholder groups within participating jurisdictions. Although provision of such funds and assistance is beyond ART's mandate and capacity, the ART Secretariat staff and individual Board members are actively supporting and advising complementary initiatives designed to provide such support.
223	4/2/2021	Kelley Hamrick	TNC and CI	General		The Nature Conservancy (TNC) and Conservation International (CI) commend the Secretariat's continued work to expand the TREES standard and make it available to Indigenous Peoples and to Participants with High Forest, Low Deforestation and carbon removals. However, we would like to reiterate our comments made to TREES 1.0: the TREES standard sets a very high bar which will be difficult to meet without sophisticated technical capacity and long-term institutional commitments of resources. Additional consideration should be given to ensure that readiness resources be made available to developing countries.	ART recognizes the needs for readiness funds and technical assistance on the part of prospective Participants and stakeholder groups within participating jurisdictions. Although provision of such funds and assistance is beyond ART's mandate and capacity, the ART Secretariat staff and individual Board members are actively supporting and advising complementary initiatives designed to provide such support.
224	4/2/2021	Kelley Hamrick	TNC and CI	IP (Scale)	3.1.1	We welcome the new inclusion of Indigenous Territories as a recognized form of a subnational accounting area. However, the requirement that subnational accounting areas encompass at least 2.5 million (M) hectares (ha) seems as though it would exclude most Indigenous Territories. We recommend that this restriction be removed. In most countries, Indigenous Peoples are often granted unique sovereignty arrangements and it makes sense for Indigenous Peoples to be recognized as capable of direct application to and management of a TREES program. Placing a 2.5M hectare limit runs counter to the recognition of this autonomy.	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility
225	4/2/2021	Kelley Hamrick	TNC and CI	Eligibility	3.1	We agree with ART's statement about the importance of working with the private sector, communities and other stakeholders to implement a successful program, and the reference to recognizing various nested approaches.	Thank you for your comment.
226	4/2/2021	Kelley Hamrick	TNC and CI	Removals (CL)	5.3	We support the inclusion of removals in TREES 2.0, especially removals occurring in natural forests. This approach brings ART/TREES into synch with the NDC guidance for the Paris Agreement. However, we would like to see a clearer articulation of what, if any constraints, TREES 2.0 would place around these. For example, would the conversion from non-forest to commercial forests be acceptable?	Commercial forests are eligible for removals crediting as long as there is no violation of environmental safeguards (e.g., conversion of native ecosystems to commercial forests - Cancun Safeguard E); and these removals activities are subject to an area-based crediting level.
227	4/2/2021	Kelley Hamrick	TNC and CI	HFLD (CL)	5.2	We support the inclusion of HFLD guidance in TREES 2.0. However, it would be useful to better understand how successful the proposed guidance would be at incentivizing efforts within HFLD countries. When comparing the HFLD crediting from Table 4.9 of the 2019 IPCC Refinement with the uncertainty calculation in the Refinement table, it seems unlikely for an HFLD country to be able to issue credits.	Use of IPCC 2019 refinements for estimating foregone removals and its associated uncertainty is optional. A Participant may instead use its own data.
228	4/2/2021	Kelley Hamrick	TNC and CI	Uncertainty	8	We recognize the difficulties uncertainty raises, especially with larger-scale programs which frequently have higher levels of uncertainty. The TREES standard should seek to ensure high environmental integrity while also realizing that stringent requirements may be impossible for countries to meet without additional capacity building and other resources (see our overarching comments about feasibility). We recommend that a process be put into place to assess and deal with uncertainty rather than excluding programs. Risk assessments, set-asides, and other tools already exist and can be utilized to continue country progress while mitigating the effects of uncertainty.	Please see the Statement of Reasons for a more detailed discussion of the rationale behind these changes.

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229	4/2/2021	Kelley Hamrick	TNC and CI	Avoiding Double Counting	13	<p>The guidance around double claiming in the summary of changes compared to the actual updated text in the 2.0 standard are contradictory. We would recommend using the summary text in lieu of the existing text in the standard. In the standard text, it states: "Double claiming occurs when... voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs." Later in the paragraph, it continues: "At present, voluntary market transactions do not require corresponding adjustments."</p> <p>→ This text seems to say that all international voluntary credit transfers amount to double claiming but that corresponding adjustments are not required at this time.</p> <p>In contrast, the summary text states: "...recognizing that international requirements for Corresponding Adjustments to avoid double counting under the Paris Agreement Article 6 are still being negotiated, that the infrastructure for countries to account for Corresponding Adjustments is not yet in place, that there will be a transition period for the Paris Agreement rules and infrastructure to be in place, and that and that Corresponding Adjustments may not be required for all potential agreements that ART Participants may enter into."</p> <p>→ This text doesn't make a broad statement about double claiming. Instead, it stresses the transitory period we are in and notes the many variables that need to be decided before a corresponding adjustment is possible. Finally, it seems to say that corresponding adjustments might not be required for every agreement.</p> <p>The summary text seems to offer a more nuanced understanding of corresponding adjustments, and we support this text.</p>	<p>The language in 13.3 versus the Statement of Reasons is intentional. TREES includes requirements and the Statement of Reasons provides context. There is no governing body at this time that requires or enforces corresponding adjustments for voluntary transactions. Therefore, ART is not able to mandate such a requirement, but offers the infrastructure for any types of transfers that require or for buyers that desire corresponding adjustments.</p>
230	4/2/2021	Anonymous	Anonymous	Eligibility	3.1	<p>While the summary of changes says "Clarifies that while ART does not directly credit projects or similar smaller-scale activities, ART encourages Participants to work with the private sector, communities and other stakeholders to design and implement successful programs. ART does not prescribe how such activities must be nested or incorporated into national or subnational programs. Each Participant is allowed to determine the arrangement that is best for their individual needs" – the text does not do this in practice. It is silent on whether projects (if present) need to be nested, and how. This is a major shortcoming. In theory, it appears to allow project level crediting with no requirement to synch up accounting and reporting, or to have any integration of strategies.</p> <p>We recommend that in practice, key principles be established. For example (with more detail), either 1) Crediting must be only at the jurisdictional level, or 2) projects may credit directly, but corresponding tonnes must be deducted from TREES issuance volume the jurisdictional level; projects must report transactions to the jurisdiction, and this information must be made available to validators/ verifiers upon request; projects must be consistent with the jurisdictional REDD+ strategy; projects must apply REDD+ safeguards...</p> <p>Section 13.1, on double issuance, implies that project-level accounting and crediting must be integrated into the jurisdictional accounting and crediting.</p>	<p>While ART does not directly credit project-level activities, we are not at all against REDD projects in participating jurisdictions. We realize the important role these efforts may play in implementing a national REDD+ Strategy.</p> <p>ART does not prescribe the way that governments work with Indigenous Peoples, Local communities, or the private sector. Rather ART offers flexibility for any number of approaches as best suited to individual country situations for nesting projects or developing benefit allocation agreements. Please see the FAQ "Nesting Under ART" on the ART website for additional information.</p> <p>Any option agreed upon by the relevant parties for benefit sharing between governments and private entities, which could include communities, projects, or individual landowners, are permissible. The use of existing allocation methods and tools are permissible, or a country could build on an approach it has already developed. ART does not stipulate how this is done.</p>
231	4/2/2021	Anonymous	Anonymous	IP (Scale)	3.1.1	<p>Does this permit several indigenous territories totalling more than 2.5 million ha to apply together (as is permitted for subnational jurisdictions)?</p>	<p>TREES allows for non-contiguous Indigenous Peoples territories to be aggregated to meet the subnational accounting area scale threshold as part of a national government submission. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.</p>
232	4/2/2021	Anonymous	Anonymous	Removals Factors	4.1.3	<p>What is the rationale for allowing Tier 1 for all reforestation/ restoration activities? Measuring reforestation/ restoration is not clearly more technically difficult in all cases.</p>	<p>TREES does not require ground-based measurements on all reforestation / restoration areas. Section 4.1.3 of TREES States that Tier 1 defaults must be shown to be conservative through on-the-ground measurements or country-specific peer-reviewed literature.</p>

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233	4/2/2021	Anonymous	Anonymous	Removals (CL)	5.3	What is the rationale for separating crediting levels for emissions and removals, rather than having one single crediting level for net emissions (or net removals)? This would be more reflective of what the atmosphere actually "sees" from the relevant jurisdiction.	The removals approach was developed to work for the inherently different aspects of removals (i.e., the way carbon accumulates gradually over time in growing forests), compared to emissions. While a five year average crediting level is appropriate for emissions, it would result in inaccurate estimates of average stocking and lead to significant over-crediting over time. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
234	4/2/2021	Anonymous	Anonymous	HFLD (CL)	5.2	This novel approach will benefit from additional consideration.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
235	4/2/2021	Anonymous	Anonymous	Removals (CL)	5.2	Removals from the conversion of nonforest to forest are eligible under TREES. Are there safeguards around this conversion? E.g. while formerly forested land may be afforested/ or reforested, other natural ecosystems may not be converted to forest land under this definition?	Language has now been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities, and language in Safeguard E (which prohibits the conversion of natural forests) has been modified to include 'natural ecosystems'. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
236	4/2/2021	Anonymous	Anonymous	HFLD (Definition)	9.2	Participants whose forest cover is greater than 50% and annual deforestation rate is less than 0.5% during the historical reference period for years in which data is available are eligible to calculate an HFLD Score. Is it correct that the definition applies only to the subnational jurisdiction, should the participant be subnational? I.e., while the subnational jurisdiction must have a forest cover over 50%, the country as a whole might have a much lower percentage of forest cover?	The HFLD Score is calculated for the Participant so if the Participant is a subnational jurisdiction, the HFLD Score would be calculated for the subnational jurisdiction independent of the national HFLD Score. This is intended to incentivize subnational jurisdictions that have been successful in mitigating deforestation when the rest of the country has not. These jurisdictions are only eligible for direct participation until 2030 however, at which time all accounting must become national. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
237	4/1/2021	Fiona Stringer	UK BEIS	General		UK BEIS welcomes the efforts of the ART Secretariat and Board to develop this updated version of ART TREES. We appreciate the intent and ambition of ART and TREES to help accelerate progress toward national scale accounting and achievement of emissions reductions at scale. We are supportive, too, of the role that ART can play in helping to drive up the integrity and ambition of REDD+ results-based finance, including through global carbon markets. The opportunity to comment upon the standard through a transparent public process is welcomed. We would like to provide suggestions for several procedural and technical considerations and clarifications regarding the current updated draft of TREES 2.0.	Thank you for your comment.
238	4/1/2021	Fiona Stringer	UK BEIS	IP (General)		We welcome the intent to strengthen the ability of Indigenous Peoples to participate in and benefit from the ART-TREES standard, considering the high value of indigenous community guardianship and management of forests, and the need to ensure they can fairly benefit from results-based finance, and other incentives for continuing to protect forests. However, we note some concerns on the complexity of defining Indigenous Peoples' eligibility and the lack of further detailed explanation or guidance on how this may be implemented in practice, particularly where political and titling issues may interplay, and in considering the array of different country circumstances. We therefore would suggest the creation of supporting guidance on this.	ART does not present a single definition of recognized Indigenous Peoples territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and be as inclusive as possible. Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Please see the Statement of Reasons and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.

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239	4/1/2021	Fiona Stringer	UK BEIS	IP (General)		Regarding the option for direct accreditation, we note the problematic history of third parties exploiting the resources, including carbon stocks, within Indigenous Territories for financial benefit, and consider the essential role that strong safeguards and independent reviews will play in avoiding this outcome. We are unclear how the institutional and operational requirements required for compliance with the standard could be met by a discrete (indigenous) community; more explanation or guidance could be welcome here. We would anticipate there may be a need for more frequent independent reviews to appraise and safeguard this than is currently suggested within ART TREES, at a reasonable scale and cost. We are also understanding that a good, fair and equitable outcome for Indigenous Peoples will be contingent on the wider benefit-sharing arrangements, and the acknowledge the value of inclusivity and integration of these, and other, local forest communities.	Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. Please see the Statement of Reasons, the Safeguards Guidance Document and the Indigenous Peoples under ART Primer on the ART website for more detailed information on this topic.
240	4/1/2021	Fiona Stringer	UK BEIS	Removals (activities)	3.2	Additionally, without the inclusion of 'forests remaining forests' within this iteration of the standard, this presents a lack of recognition and reduces prospects for Indigenous Communities to be effectively engaged and eligible where most of their lands are well managed forests. It is important that these communities are recognised and rewarded too, and not excluded from growing carbon finance opportunities. We note the document stipulates this may be addressed in future versions of TREES, and we would therefore encourage accelerated exploration of this possibility.	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
241	4/1/2021	Fiona Stringer	UK BEIS	IP (General)		We appreciate the efforts of the ART Secretariat to socialise the standard, via webinars for example. We encourage specific consideration of how to proactively engage and integrate IPLCs and local CSOs, and meaningful socialisation and testing of these elements with relevant and valuable indigenous forest communities, in a way that is clear, accessible and understandable to multiple groups.	Thank you for the comment.
242	4/1/2021	Fiona Stringer	UK BEIS	Eligibility	3.1.1	We welcome the proposal to acknowledge and allow for a diversity of approaches to delivering emissions reductions in ART-certified areas, in recognition of the crucial role that locally determined approaches and activities can play.	Thank you for your comment.
243	4/1/2021	Fiona Stringer	UK BEIS	HFLD (CL)	5.2	We appreciate the effort to define a new approach for HFLD crediting. It is of great importance to ensure that those countries without historically high deforestation rates are able to receive financial benefits in order to strengthen their ability to maintain this pathway. However, we consider the approach appears unlikely to effectively incentivise countries who have managed to avoid any increase in their emissions from eligible activities throughout the 5 – 15 years reference period, as they would not be able to benefit from the current standard. Countries that may benefit the most will be those with increasing emissions from deforestation and forest degradation over the last few years, although meeting the HFLD Score Threshold throughout the historical reference period for which data is available. We are concerned that this approach may unfairly diminish the recognition of HFLD countries which have performed well in the management and conservation of their forests over the reference period and that are just able to maintain low emissions from deforestation and forest degradation rather than reduce it during the commitment period. We would welcome and recommend further work in relation to this approach and encourage ART's participation in wider dialogue around the design of systems that ensure equitable distribution of benefits to reward stock as well as flow across jurisdictions, and that, at a global level, amplify positive incentives as opposed to options that could only benefit countries who have recently performed less well in preserving their forests (which could potentially create perverse incentives in the long run).	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
244	4/1/2021	Fiona Stringer	UK BEIS	HFLD (foregone removals)	5.2	We also note that as an alternative to deriving the foregone removals rate from measurements within Participant's jurisdictions, the standard also provides flexibility to allow the use of default assumptions from the IPCC refinements (table 4.9 of volume 4 - noting also there appears to be a typo of table 2.9, instead of 4.9) to claim credits for the sink of natural forests preserved thanks to a reduction in deforestation in HFLD countries. While this seems proportionate when the quantity of removals that can be credited is very small, the sink of natural forests can be quite variable in time, therefore, if this becomes a significant share of the units it may also be worthwhile exploring a limitation to its use through additional safeguards to ensure credits correspond to real removals over the crediting period.	The reference has been corrected. We do not foresee crediting from avoided foregone sequestration becoming a significant share of the credits, and believe that the use of IPCC factors is appropriate for this quantification. However, we will monitor this closely to ensure that the units are credible and real.
245	4/1/2021	Fiona Stringer	UK BEIS	Removals (general)		We welcome the inclusion of "Removals" within ART TREES 2.0, noting numerous country-wide schemes to restore and reforest within the UN Decade for Ecosystem Restoration. We would like to provide some recommendations relating to ART's crediting approach for removals.	Thank you for your comment.

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246	4/1/2021	Fiona Stringer	UK BEIS	Removals (CL)		Within section 5.3, the standard states - "... at a minimum stratification between commercial forest and natural forest restoration is suggested". It would be important to know why this is only being "suggested" and not reworded to "must". There are significant carbon, biodiversity and ecosystem differences between these types of forest and so a distinction between the purpose/intent of the forest area is critical. Additionally, this stratification is important for providing sufficient incentives for removals via natural forest restoration. Areas of natural forest restoration can be excluded from the crediting level, thus enabling all new areas of natural forest regeneration to be eligible for crediting. Jurisdictions not using stratification would be at a disadvantage. We note it is possible that historical data may not always allow for such stratification, however, it may be useful to bring out this justification.	Stratification is subject to verification and must be demonstrably appropriate and accurate. We agree that natural forest and commercial forest are different ecologically, and therefore stratification is recommended. Furthermore, without stratification, all removals must apply an area-based crediting level.
247	4/1/2021	Fiona Stringer	UK BEIS	Removals (Safeguards)		It is currently unclear within the text whether credit should be given to activities where forest land was not previously native-forest land before clearance/conversion (e.g., Savannah). The planting and growing of forest land on previously non-forest natural land can result in a number of issues related to biodiversity and changes to ecosystems, which is linked to the Cancun Safeguards (although we note, never specifically included within these).	Language has now been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities, and language in Safeguard E (which prohibits the conversion of natural forests) has been modified to include 'natural ecosystems'. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
248	4/1/2021	Fiona Stringer	UK BEIS	Removals (technical)	4.1	In section 4.1, the standard references that only "anthropogenic emissions" shall be considered, however for removals it makes no such clarification, and this leaves things potentially ambiguous. Some portion of removals via natural regeneration could be considered as 'natural' rather than 'anthropogenic' and thus theoretically should not be reported on. Whether this subset of removals should be reported on is made more complicated if one were using activity-based accounting rather than land-based accounting (where a managed land proxy would likely be used). From our understanding of section 5.3, removals of both anthropogenic and natural origins would qualify, - clarity could therefore be enhanced by some additions to the wording in section 4.1.	In the case of emissions accounting, only anthropogenic emissions are included, but for removals accounting, natural forest regeneration and restoration is eligible for crediting, and can apply a zero crediting level.
249	4/1/2021	Fiona Stringer	UK BEIS	Removals (CL)	5.3	Current wording within the removals portion do not allow for 'adjustment' to the historical average in the reference period when determining the crediting level for removals. This may be warranted in future revisions to the standard.	We are currently not considering adjustments to the removals crediting level.
250	4/1/2021	Fiona Stringer	UK BEIS	Uncertainty	8	We welcome ART TREES thinking on ensuring participant countries seek to minimise uncertainty. However, we had some specific reflections, and note an apparent error within the text. Within equation 6, Uft is presented as unitless and Clt in tonnes CO2e, while both having the same dimension. We assume that both should here be presented as relative uncertainty to be consistent with the text "Under TREES, uncertainty shall be quantified in terms of the half-width of the 90% confidence interval as a percentage of the estimated emissions. Sampling errors must be estimated and included in the uncertainty calculation". Additionally, this phrasing could be clarified to define whether it is relating to estimated gross or net emissions. In the case this is gross emissions, uncertainties on removals, if of different magnitudes than those of emission, are not well reflected in the analysis. In the case this is net emissions, then there may be serious issues for countries for which emissions and removals happens to be in the same order of magnitude, as the relative uncertainty could become very large, or theoretically infinite. It may be worth clarifying within the logic, that uncertainty on gross removals are reflected in the calculation in a way that avoids this divergence. This could be done by a change such as $UNct=(GHG\ Ert*UF\ [gross\ emissions]t)+(GHG\ REMvt * UF\ [gross\ removals]t)$. It may be worth reflecting more broadly that uncertainty on activity data and emissions factors do not have an equivalent impact on trends between the reference period and crediting period, and thus ER, as developed in section 3.2.3 of Chapter 3, Volume 1 of the 2006 IPCC guidelines.	The errors in equation 6 have been corrected. TREES requires accounting of net emissions and removals.
251	3/20/2021	Nadir Pallqui	MINAM, Peru	IP (Scale)	3.1.1	(Translated from Spanish) While indigenous peoples may be participants in TREES, would the geographical areas with which they are applied have to be continuously arranged or separated, in order to add 2.5million forests?	TREES allows for non-contiguous Indigenous Peoples territories to be aggregated to meet the subnational accounting area scale threshold as part of a national government submission. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.
252	3/20/2021	Nadir Pallqui	MINAM, Peru	IP (Scale)	3.1.1	How will the standard take into account the national legal framework on the law of indigenous peoples? For example, in Peru we have the Native Communities Act	ART recognizes and respects the legal frameworks of each country. ART does not present a single definition of recognized indigenous territories as it is our understanding that no single definition can adequately be applied to all situations. ART wants to be respectful of the different definitions used and be as inclusive as possible.

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253	3/20/2021	Nadir Pallqui	MINAM, Peru	IP (Scale)	3.1.1	What kind of documentation should indigenous communities submit to participate? Do you need any permission from the national government?	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility
254	3/20/2021	Nadir Pallqui	MINAM, Peru	Avoiding Double Counting	13	If a nesting scheme already exists in the application area for TREES Would the area be subtracted at the time of application or would the subtraction be done at the time of accounting? It is considered necessary for the standard to make the necessary details for the case of the existence of REDD+ projects within the application area.	To avoid double issuance, any project credits already verified or issued for the same time period of TREES crediting would be subtracted from the volume of TREES credits issued. This would be quantified during the accounting of TREES ERRs and verified prior to ART issuance of TREES credits. Please see the FAQ "Nesting Under ART" on the ART website for additional information.
255	3/20/2021	Nadir Pallqui	MINAM, Peru	IP	3.1.1	Can there be a subnational area of indigenous peoples and another subnational jurisdictional area of government in the same country? It is suggested that if the areas are together, leaks will be eliminated	Yes, a national government may submit a subnational accounting area that includes one or more subnational jurisdictions as well as one or more recognized Indigenous Peoples territories. Please see the Statement of Reasons and the Indigenous Peoples under ART Primer on the ART website for a more detailed discussion on this topic.
256	3/20/2021	Nadir Pallqui	MINAM, Peru	CORSIA	6.2	It is mentioned that if a participant wants to be eligible for ICAO (CORSIA) they must agree to monitor, report and verify under TREES for 20 years. It is not clear when the participant makes this commitment and under what document.	This commitment for MRV under CORSIA is codified in the ART Terms of Use Agreement and also in TREES, as an ART Operative Document, and would also be made clear in the Host Country letter of Authorization to qualify credits for CORSIA.
257	3/20/2021	Nadir Pallqui	MINAM, Peru	Uncertainty	8	It is not clear whether it is possible to use uncertainty data from error propagation, or whether the only way to calculate it is by doing Monte Carlo analysis. A major change is that uncertainty is now calculated for overestimation risk, however, when it is suggested to use Monte Carlo the result would be being medded as confidence intervals cannot be limited to just one side.	At this time we are not able to identify an approach that does not include Monte Carlo, however we will monitor this closely.
258	4/6/2021	Nadir Pallqui	MINAM, Peru	Avoiding Double Counting	13	In the event that a country proves to be HFLD and at the same time there are REDD+ projects. Is there a differentiated procedure for subtracting emissions reduction from these projects?	The same procedure for avoiding double issuance to projects applies in HFLD jurisdictions.
259	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD		For many years, the Governments of Gabon, Guyana and Suriname have called for international collaboration to enable ambitious action on maintaining the world's forests. All three countries have worked extensively on this matter, alongside other countries, including through the High Forest Low Deforestation (HFLD) Summit in February 2019 (held in Suriname) and during the UNFCCC COP in Paris in 2015. As such, the three Governments very much welcome the potential emergence of a market-based mechanism to address all aspects of REDD+, namely: (a) Reducing emissions from deforestation; (b) Reducing emissions from forest degradation; (c) Conservation of forest carbon stocks; (d) Sustainable management of forests; (e) Enhancement of forest carbon stocks. In particular, we welcome the emergence of the ART-TREES Version 2.0 HFLD and removals modules. As the HFLD score within the module highlights, Guyana, Gabon and Suriname have the highest HFLD scores in the world. Towards that end, we remain open to considering further engagement with ART-TREES, and hope that our feedback can lead to a solution that underpins the following two objectives: 1. Ensures environmental integrity through the creation of incentives for all the REDD+ activities, 2. Starts to create a market for forest-based carbon credits which achieves a fair balance between the legitimate needs of both buyers and sellers. At this point, our shared view is that the proposed ART-TREES HFLD module does not yet meet either of these objectives, and we summarize our analysis in this note to the ART Secretariat for further consideration. However, we also believe that the two objectives are achievable providing there is collaboration with HFLD Participants and/or jurisdictions in the finalization of the design of the module(s). All three countries are willing to take part in such a collaboration in the coming weeks, and we propose a potential solution which could be the basis for further work.	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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260	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (General)		<p>Section One sets out our analysis of the HFLD module and our identification of many positive elements. It also sets out why we believe that as it stands, the HFLD module rewards increases in deforestation for reference periods, and actively disincentivizes (i) reducing deforestation and (ii) maintaining constant rates of extremely low deforestation. We were surprised to reach these conclusions and welcome feedback on our calculations. Furthermore, we invite the ART Secretariat to share information about what datasets were used to validate the module's methodology – perhaps it is not intended for countries with very high HFLD scores such as ours and if that is the case, we would appreciate learning more about what the target national or sub-national levels are.</p> <ul style="list-style-type: none"> ● Section Two sets out an alternative proposal which could meet the objectives above, and in particular enable the integration of methodologies which target those elements of REDD+ which involve reducing relatively high levels of deforestation with those that prevent it from taking off in the first place. 	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions
261	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	Removals (activities)	3.2	Unfortunately, ART-TREES Version 2.0 does not yet recognize the value of forests remaining forests and thus excludes the REDD+ activity 'Conservation of forest carbon stocks'. We believe that this is an important element for the ART Secretariat to consider in future iterations of the Standard. Thoughts on how forests remaining forests could be recognized are shared in Annex 1.	The ART Board decided not to include crediting for enhancement of carbon stocks from forests remaining forests in this version of TREES based on the difficulty in establishing a credible crediting level at jurisdictional scale. The ART Board and Secretariat will actively monitor technological advances that could improve the accuracy of this type of accounting, for consideration in future versions of TREES.
262	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (General)		<p>The inclusion of an HFLD aspect under TREES v.2 is a significant move forward in providing a valuable opportunity for HFLD countries to have access to a market-based payment system for forest carbon services which the forest provides. It is recognized that the emphasis has been on maintaining low deforestation rates for HFLD countries. As mentioned previously, there is also an interest in exploring/expressing an intention, even at this stage inclusion of conservation aspects, which may add a more holistic treatment of forest carbon services at HFLD level.</p> <p>The following points are specifically noted:</p> <p>Positives</p> <ol style="list-style-type: none"> 1. Very robust standard that is comprehensive in its capture of environmental, economic and social aspects of REDD+, 2. Allowing for Reference Period of 15 years with 7 data points, 3. Allows for crediting of period 2016 to 2020, 4. Use of HFLD Score as an eligibility criteria that assesses forest cover and loss, 5. Comprehensive coverage of both deforestation and forest degradation, 6. Continued inclusion of ICAO as a partner 	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions

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263	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (General)		<p>Performance of HFLD Module against Environmental Integrity and Fairness Objectives</p> <p>Annex One details country-level analysis of the HFLD module, but broadly similar conclusions were reached when looking at Guyana, Gabon and Suriname in terms of (i) environmental integrity and (ii) fairness:</p> <p>Environmental Integrity:</p> <ul style="list-style-type: none"> ● Sustained increases in deforestation in reference period create a higher crediting level than efforts to flatten the deforestation curve or reduce it, ● Decreases in deforestation actually lead to a negative crediting level, ● For countries with high HFLD scores, there are incentives to prioritize sub-jurisdiction projects (whose HFLD scores are lower than the national score). <p>Therefore, there are significant perverse incentive risks.</p> <p>Fairness</p> <p>Using reasonable pricing assumptions, the crediting level creates income streams that are far lower than those of alternative land use options. They are also lower than the potential income from subnational or project-based initiatives. This creates significant risks for both:</p> <ul style="list-style-type: none"> ● buyers (the risk that they will be perceived as exploitative through under-paying for nature-based solutions to receive market reward/recognition for voluntary climate action), and ● sellers (whose citizens may query why transactions are taking place with little or no economic value to the jurisdiction which is providing the nature-based solutions). <p>The anticipated income is also below the costs of MRV systems and other capabilities needed to operationalize the HFLD modules. Given that all three countries have invested considerably in the assets needed to build those systems/capabilities, it would be perverse if ART-TREES was to catalyse the stranding of those assets by reducing (and possibly destroying) their economic value.</p> <p>Annex One sets out the analysis behind the above.</p>	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions
264	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (CL)		<p>There should be more consideration of countries which have very high forest cover and low deforestation rates by more integral inclusion of forest size/cover/carbon stocks within consideration of reference and crediting levels.</p>	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
265	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (CL)		<p>Model needs to address significant variation in crediting levels with marginal increases in emissions levels. Guyana's emissions have ranged within small margins and reflecting an accompanying deforestation level range of 0.048% and 0.079% annually. Gabon's emissions have been historically low, its historical deforestation emissions have ranged within the margins of 0.06% and 0.08% annually. These narrow ranges should see a stable crediting level of emissions.</p> <p>Although in the immediate term a trend can be used by HFLD countries (which allows a true representation of likely emissions from forests under increasing pressures), it is expected that the curve will be leveled out and in the longer term even HFLD countries will be using an average (or a trend that is so marginal that it is almost level). In countries with very low rates of deforestation, an average poorly represents likely annual emissions in the absence of REDD+. At very low levels of emissions, exogenous factors will lead to marginal upward and downward movement in emissions with little opportunity for REDD+ strategy to have an impact. In these low emission situations, there is a high probability that the country will either be rewarded for emissions below the average that are effective "hot air", or punished for emissions above the average that in any given year do not actually represent a REDD+ failure by the country.</p> <p>Instead, we would recommend a different approach to setting a crediting level for countries that have annual deforestation rates of <[0.15]%>/yr. In this circumstance we respectfully suggest that crediting level be viewed as an envelope or range rather than a single value. The envelope would be defined by all emission values in the five reference years. Thus, emissions above the average but within the envelope would not be viewed as a reversal, but crediting for emission reductions within the envelope would be fractional with full crediting only occurring when emissions are fully below the entirety of the envelope.</p>	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.

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266	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (General)		For reversals, mitigating factor #2 is unjustly penalizing countries with very low deforestation rates, countries that, in reality, are least likely to cause reversal harm. For countries with 2 or 3% deforestation rate, clearly a 15% variation is highly significant and indicates volatility that will be a reversals risk. But for a country like Guyana where the rate is approximately 0.05% per year, 15% represents the difference between 0.043 and 0.058 %/yr which would be less than 25 square kilometers of forest loss between the highest and lowest rates. This level of difference can be down to random variables that cannot be controlled by the Government yet in no way indicate that Guyana is a country that is at high risk of reversals. We argue that Guyana, Gabon and Suriname should have access to all three mitigation factors indicating our low reversal risk instead of being penalized as we currently are for already having low rates of deforestation.	This factor has been adjusted to account for the unique circumstances of HFLD Participants.
267	4/1/2021	Pradeepa Bholanath Danae Maniatis Charlene Sanches	Governments of Guyana, Gabon and Suriname	HFLD (CL)		Two proposals are put forward to address the issues outlined in Section 1. A mechanism under ART for HFLD countries should recognize the asset base of HFLD through its forest carbon stock in tandem with historic emissions. To only use historic emissions to determine crediting levels for HFLD countries, excludes the important consideration of the asset itself. The first proposal outlines the use of the Combined Reference Level Approach as submitted in Guyana's FREL. The second proposal below, takes both HFLD priorities into consideration in a manner that encourages longer term commitment, more stable annual crediting levels, whilst creating additionality within reasonable limits. This creates a development space from a position of historic emissions level, within limits. This proposal on "Adjusted historical emissions level based on HFLD Score" (Full equations not copied here. Please see submission document.)	All of the suggestions and comments received were reviewed and used in developing the revised HFLD crediting approach now published in the TREES 2.0 version. Please see the Statement of Reasons on the ART website for a detailed discussion on the decisions that were taken on this topic.
268	3/19/2021	Fred Stolle	Individual Submission	IP (Scale)		A 2.5 M ha criteria for sub national and indigenous territories seems very discriminatory to me. The size criteria's effect will exclude most indigenous peoples. This seems to me not fair, neither just in a time where we strive for equity	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility
269	3/19/2021	Fred Stolle	Individual Submission	Removals (general)		The removal part seems to be an afterthought and not very well developed or explained. It seems only count after a crediting period of reduced deforestation (p 32)	The removals approach was the culmination of extensive consultation with an expert committee and jurisdictions. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
270	3/19/2021	Fred Stolle	Individual Submission	IP (Scale)	3.1.1	This seems very discriminatory. It seems to regard only indigenous people who live in Brazil ! With this criteria you disregard almost all indigenous territories in Africa, and Asia ? It can't be the idea of this guide to disenfranchise indigenous African people ??	The eligibility requirements for Indigenous Peoples have been revised based on the feedback received from stakeholders. TREES now includes an approach for Indigenous Peoples to participate as part of a national submission to reward them for their stewardship of the forest. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility
271	3/19/2021	Fred Stolle	Individual Submission	IP (designated)	3.1.1	Not all indigenous areas are recognized by national governments. Is there a mechanism for those ?	Currently, only recognized Indigenous Peoples are permitted to be aggregated to meet the scale threshold eligibility criteria for subnational accounting areas as part of a national government submission. Please see the Statement of Reasons and the Indigenous Peoples under ART Primer on the ART website for more detailed information on Indigenous Peoples eligibility.

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272	3/19/2021	Fred Stolle	Individual Submission	Eligibility	3.1.1	many investments have been and likely will be in projects,. Without guidance on how nesting would work this document does not help many actors. According to me a jurisdictional standard that does not explains how projects get rolled up is not implementable and doomed to fail	<p>ART does not prescribe the way that governments work with Indigenous Peoples, Local communities, or the private sector. Rather ART offers flexibility for any number of approaches as best suited to individual country situations for nesting projects or developing benefit allocation agreements. Please see the FAQ "Nesting Under ART" on the ART website for additional information.</p> <p>Any option agreed upon by the relevant parties for benefit sharing between governments and private entities, which could include communities, projects, or individual landowners, are permissible. The use of existing allocation methods and tools are permissible, or a country could build on an approach it has already developed. ART does not stipulate how this is done.</p>
273	3/19/2021	Fred Stolle	Individual Submission	Removal Technical	4.1.3	I assume this is a typo and you mean removal factor	This was corrected.
274	3/19/2021	Fred Stolle	Individual Submission	Removals (Link)	5.3	restoration is thus secondary ? first need to have has a credit level on reduced deforestation before you can do restoration ? Why is that? in areas where there is no deforestation this seems very harsh and would delay the interventions unnecessary	Emissions must be successfully reduced before removals crediting is possible.
275	3/19/2021	Fred Stolle	Individual Submission	Removals (CL)	5.3	i assume you mean forest land use NOT forest land. Forest land is an allocation of use. many countries have lots of forest land without a tree	The language is referencing land currently meeting the definition of forest used by the Participant.
276	3/19/2021	Fred Stolle	Individual Submission	Removals (CL)	5.3	so planting trees outside forest, e.g.. woodlands, are NOT eligible ?	Currently removals crediting is applicable to non-forest areas that are converted to forest through planting or natural regeneration, provided that they will meet the definition of forest used by the Participant in the future.
277	3/19/2021	Fred Stolle	Individual Submission	Removals (CL)	5.3	this sentence seem to indicate crediting is happen on area level ? hectares ?? not sure if i understand this. so removal is not done by carbon or trees but by hectares ?	The crediting level for removals is area-based. Therefore only areas that exceed the five-year average area of planting/regeneration during the reference period are eligible for removals crediting. Note that natural regeneration and planting is eligible to apply a zero crediting level.
278	3/19/2021	Fred Stolle	Individual Submission	Removals (CL)	5.3	this does not make sense. areas devoted of any trees but designated as forest land will be eligible ??	Non-forest areas converted to forest are eligible for removals crediting.
279	3/19/2021	Fred Stolle	Individual Submission			Unclear how jurisdictions and projects link in this standard. In a 84 page document there is the word " nesting" once, on page 18. This seems to ignore the reality. We all trying to figure out how projects and jurisdictions will account for carbon, get credited and how these credited will be distributed. in my view it is a disservice to the community to not give guidance or at least explain or best practices on how nesting could work	<p>While ART does not directly credit project-level activities, we are not at all against REDD projects in participating jurisdictions. We realize the important role these efforts may play in implementing a national REDD+ Strategy.</p> <p>ART does not prescribe the way that governments work with Indigenous Peoples, Local communities, or the private sector. Rather ART offers flexibility for any number of approaches as best suited to individual country situations for nesting projects or developing benefit allocation agreements. Please see the FAQ "Nesting Under ART" on the ART website for additional information.</p> <p>Any option agreed upon by the relevant parties for benefit sharing between governments and private entities, which could include communities, projects, or individual landowners, are permissible. The use of existing allocation methods and tools are permissible, or a country could build on an approach it has already developed. ART does not stipulate how this is done.</p>
				Eligibility			

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280	4/7/2021	Gabriela C. P. Santo	IPAM	Removals (general)		Opportunities. We see expanding crediting for removals from the transformation of non-forest areas into new forest areas as an essential innovation in version 2.0. In the Brazilian Amazon (Legal Amazon), about 16 million ha are under natural forest recovery, which corresponds to more than 5% of the native vegetation area of the region (data from Mapbiomas 2017). Also, in 2019 the planted forests for commercial use covered about 152,000 hectares. The carbon credits issued for these areas will increase several jurisdictions' accounting with large forest regeneration areas and covered by tree plantation.	Thank you for your comment.
281	4/7/2021	Gabriela C. P. Santo	IPAM	Removals (technical)		Technological barriers. Despite having robust methodologies for monitoring deforestation, the official monitoring (TerraClass) of degraded areas was ceased in 2016, making it impossible to quantify areas under forest regeneration. Therefore, it is essential to point out the need for close monitoring of these areas of new forests that will be included in the calculation for removals and the tools and methodologies able to do this monitoring. Considering that PRODES only calculates further deforestation and there are no official tools that calculate regeneration in Brazil, it is fundamental to break these methodological barriers and consider unofficial tools (e.g. MapBiomas) at the time of calculation.	TREES allows Participants to employ the methodology and technology that best suits their needs. We also note that removals crediting is optional under TREES.
282	4/7/2021	Gabriela C. P. Santo	IPAM	Removals (CL)		Caution with tree plantation. It is necessary to map the areas planted for commercial use, especially if these new plantations require the clearing forest previously degraded by logging or fire. In Brazilian Amazon, logged or/and burned forests were converted to tree plantations in regions with high logging activities.	Language has been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
283	4/7/2021	Gabriela C. P. Santo	IPAM	Removals (technical)		Methodological issues. There is the need to establish a conceptual standard on understanding from how long an area can be considered a non-forested area with a forested area for the calculations under ART TREES. And yet, how long this area needs to be regenerating to be considered an area with relevant permanence for quantifying carbon stocks. In the eastern Brazilian Amazon, forest being naturally restored on degraded pasture and protected from fires can take 20 years to recovery 30% of original biomass.	Language has now been added in TREES to require that removals activities occur on lands that have been non-forest for a period of 5 years prior to planting and restoration activities. Please see the Statement of Reasons on the ART website for a more detailed discussion of this topic.
284	4/7/2021	Gabriela C. P. Santo	IPAM	Eligibility		Private areas. It is necessary to understand better how removals generated by restoration in private areas will be accounted for by the jurisdiction, since these areas can, in principle, be channeled to the voluntary carbon market.	If not nested within the jurisdictional removals crediting, removals crediting from projects would need to be subtracted from TREES removals credits, or excluded from removals reporting under ART. Please see the FAQ "Nesting Under ART" on the ART website for additional information.
285	4/7/2021	Gabriela C. P. Santo	IPAM	HFLD (foregone removals)		Crediting. While this is a good solution to compensate HFLD states, there are still questions about when HFLD jurisdictions will credit their removal credits. Will this be calculated at the beginning of the submission process or after the first year of submission? Will admission as an HFLD be given year by year, or is it established on the total period presented for admission? Is the baseline used the year directly preceding the accreditation period or the initial monitoring year? Could recent deforestation increases in HFLD states/jurisdictions be relativized from the total area of the state/jurisdiction? There are HFLD jurisdictions that were unable to get credits at the time of submission. Understanding that some jurisdictions may redo their calculations after the release of TREES 2.0, we suggest that a tutorial or some tool be made available to assist in this accounting of foregone removals.	Removals crediting is quantified in the same way for all ART Participants. Language has been added to the removals section to ensure clarity on the timing. HFLD status is calculated and validated at the start of the crediting period and remains valid for the entire crediting period. An example for calculating the HFLD Score has been added to TREES to provide greater clarity.
286	4/7/2021	Gabriela C. P. Santo	IPAM	IP (General)		Indigenous lands as barriers to deforestation. Despite the low additionality of indigenous lands, since they are territories already protected by law, these areas play an important role in maintaining forest stocks, stopping deforestation in the landscape scale, and mitigating climate change. However, it is necessary to have a well-designed strategy so that REDD+ actions do not promote risks to indigenous populations or cause disagreements between these populations. The experience of REDD+ projects in Amazon indigenous lands (for example Suruí Carbon Project) accumulate several issues not yet addressed by the project designers or governments.	Thank you for the comment.
287	4/7/2021	Gabriela C. P. Santo	IPAM	IP (General)		Jurisdictional Approach. We believe that a jurisdictional approach is the most recommended, instead of direct participation from indigenous peoples. For more than a decade, Brazil is investing in the strengthening of its jurisdictional systems. These jurisdictional structures allow both indigenous groups and other groups of stakeholders who also contribute to the preservation of forests to be adequately compensated and also safeguarded from the unwanted impacts of REDD+ actions through State Safeguard Systems. These communities should be supported by all the legal apparatus and tools of the state governmental institutions. Furthermore, this approach avoids internal conflicts (putting at risk their integrity). Moreover, it ensures that the entire jurisdiction is protected from the risk of leakage. Finally, credits generated by indigenous lands should be considered in the Brazilian NDC.	Thank you for the comment.

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288	4/7/2021	Gabriela C. P. Santo	IPAM	IP (Safeguards)		Safeguards. Another critical point regards the safeguards. In Brazil, systems that guarantee the monitoring of safeguards have been developed, both at the national and subnational levels (in some states). This includes respect for their traditional knowledge, right to consultation, right to benefit sharing, among other aspects. The indigenous populations need to be very well advised and technically supported in terms of information and knowledge of the mechanism and being widely consulted.	Numerous safeguards are included in TREES to protect the rights of Indigenous Peoples. ART recognizes the need for readiness funds and technical assistance on the part of prospective Participants and stakeholder groups within participating jurisdictions. Although provision of such funds and assistance is beyond ART's mandate and capacity, the ART Secretariat staff and individual Board members are actively supporting and advising complementary initiatives designed to provide such support.
289	4/7/2021	Gabriela C. P. Santo	IPAM	IP (Safeguards)		Benefit sharing. According to how indigenous peoples preserve their forests, the jurisdictional approach also brings the possibility of rewarding the stakeholders – particularly indigenous peoples - involved in a differentiated manner. In this way, the indigenous peoples could be rewarded for their fundamental role as caretakers of the forests.	ART provides flexibility in how benefit sharing arrangements can be structured to allow for such differentiation. Please see the Nesting under ART Primer on the ART Website for more information.
290	4/2/2021	Alain Frechette	Rights and Resources Group	IP Safeguards	12	The Standard, as currently formulated, fails to address the strong likelihood of accelerated land grabs, increased human rights violations, stifled recognition of community land and resource rights, and diminished long term social, economic and ecological benefits for Indigenous Peoples, local community and Afro-descendant Peoples. To confidently advance emission reductions under the proposed architecture, governments must imperatively be required to: (i) scale-up the legal recognition of the customary land and resource rights of forest communities—including the carbon stored therein—across proposed accounting areas; (ii) develop operational feedback and grievance redress mechanisms; (iii) adequately involve affected constituencies in the design of benefit sharing plans; and (iv) secure the free, prior and informed consent of all affected communities and associated legal transfer of ERR rights.	Numerous safeguards are included in TREES to address these concerns. Specifically Theme 2.4 addresses the grievance mechanisms, Themes 4.1 and 4.2 address the participatory processes to design, implement and monitor REDD+ activities which would include the design of benefit sharing approaches, Theme 3.3 addresses the human rights of IPLCs in particular, and Themes 2.2 and 2.3 address the ownership and land tenure concerns. Finally Theme 5.3 requires demonstration of enhanced social and biological benefits. TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and Informed Consent (FPIC) which includes guidance on when FPIC is appropriate, how to conduct FPIC and how to document the process). Please see the Safeguards Guidance Document on the ART website for more detailed information on how the safeguards

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291	4/2/2021	Alain Frechette	Rights and Resources Group	IP Safeguards	12	<p>Proposed indicators for the realization of social and environmental benefits (Theme 5.3, p.55) are limited to the demonstration of procedural requirements. Critically, they offer no articulated means of measuring change in baseline conditions over time, nor any qualifying metrics for assessing improvements in the social and environmental wellbeing of affected communities and accounting areas, the long-term viability of proposed benefits, or the social and environmental sustainability of proposed interventions.</p> <p>To be effective and equitable, benefit sharing plans must be developed in close collaboration with, and the free, prior and informed consent of, those affected by proposed interventions. Like ERR credits, the realization of social and environmental benefits requires an assessment of baseline conditions, clear goals and measurable progress indicators to monitor and support actions towards results, including dedicated channels to voice and obtain redress for grievances.</p>	<p>The structure indicators require demonstration of where safeguard requirements are defined and how they are enforced. The process indicators shift focus to how these requirements are implemented and what resources are assigned to ensure success. The outcome indicators require the monitoring discussed in your comment. Participants must define key parameters and provide data on achievement over time. Given the extremely diverse set of REDD+ activities possible and the differences in implementation between countries and even within a country, ART does not prescribe specific parameters that must be monitored. Doing so risks forcing activities or monitoring to be conducted that do not actually promote positive change. Safeguard Theme 2.4 outlines the requirements for a dispute resolution system (grievance mechanism).</p> <p>TREES Safeguard Theme 2.3 explicitly requires FPIC when relocation is proposed as part of the REDD+ activities. There are additional circumstances which also require FPIC and other decisions for which a consultation is more appropriate. We expect this to be transparently outlined as part of the participatory design process developed by the Participant which will be available for public comment and part of the validation and verification process. The TREES Safeguards guidance document includes additional resources for Participants to aid in making these decisions (for example, the UN-REDD Programme Guidelines on Free, Prior and</p>
292	4/2/2021	Alain Frechette	Rights and Resources Group	IP Safeguards	12	<p>Beyond the need to recognize and respect the rights of Indigenous Peoples and local communities in the context of the Cancun Safeguards, effective and meaningful participation of Indigenous Peoples and local communities in the decisions that will affect both their rights and their social, economic and environmental wellbeing remains largely aspirational and undefined across nearly all components of the ART-TREES cycle.</p> <p>Drawing on experiences from the past decade, the transparent, effective and equitable involvement of communities cannot be limited to consultations and safeguards. Meaningful engagement and participation of IPLCs should be provided for across all relevant ART-TREES requirements, including validation, verification, monitoring and reporting processes.</p>	<p>Safeguard Theme 4.2 requires "Promote adequate participatory procedures for the meaningful participation of Indigenous Peoples and local communities, or equivalent." As outlined in the indicators, this participation must demonstrably occur during the design, implementation and periodic assessment of the REDD+ activities. Therefore, the safeguards do require that Indigenous Peoples and local communities be involved throughout the process as suggested in the comment. Please see the Safeguards Guidance Document on the ART website for more detailed information on how the safeguards are implemented.</p>

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293	4/2/2021	Alain Frechette	Rights and Resources Group	IP (Safeguards)	12	<p>TREES underscores Participant's obligations to demonstrate clear ownership of rights to ERRs to be issued by ART (p.72), or how such rights will be obtained in accordance with domestic law or arrangements with landowners / resource rights holders. However, provisions for the recognition, inventorying, mapping and security of the customary and statutory land and resource rights of Indigenous Peoples and local communities (Theme 2.3) stop short of calling for the legal recognition of their associated carbon rights.</p> <p>As demand for land-based offsets and emission reductions increases, so will incentives for the nationalization of carbon rights and associated emission reductions. Therefore, to ensure transparent REDD+ transactions and secure equitable returns for forest communities, participant countries should be required to formally recognize the legal and customary rights of communities as legitimate landowners and holders of all associated ERRs rights and/or demonstrate how such rights were legally, openly and transparently obtained.</p>	<p>Numerous safeguards are included that address your concerns. TREES safeguards require that participating jurisdictions first describe their procedures for the recognition, inventorying, mapping, and securing of customary and statutory land and resource tenure rights where REDD+ actions are implemented. (These procedures may be directly related to REDD+ or may be part of other applicable frameworks or policies.) Then, the participating jurisdiction must demonstrate that resources have been/are being allocated to implement these procedures. Finally, the participating jurisdiction must demonstrate that stakeholders had access to, use of, and control over land and resources in line with their rights. No credits will be issued unless the participating jurisdiction can demonstrate ownership of the credits or the right to receive payments for credits or other negotiated benefits. Please see the Statement of Reasons on the ART website for more information on Indigenous Peoples eligibility.</p>