

## Summary of proposed changes from TREES 2.0 to 3.0

July 2025

Section	Revision or Clarification	Brief Rationale for Change
<b>1. Introduction</b>	Further clarify responsibilities of the ART Board and ART Secretariat	Codify agreed upon roles between the ART Secretariat and the ART Board
<b>2. ART Cycle</b>	Clarify that the TRD and TMR do not need to be submitted concurrently	Address a common question
	Clarify that credits are issued after the Participant requests issuance and issuance fee is paid	Address a common question
	Clarify that vintages are based on calendar year	Improve clarity of requirements
	Clarify the process for Participants seeking to rejoin ART	Incorporate Board Resolution from June 2022
	Require the TRD and TMR to also be submitted in any official language of the Participant	Ensure accessibility of Participant documents
	Require submission of the TREES Registration Document within two calendar years of the acceptance of the TREES Concept	Ensure appropriateness of the permitted look-back period
	Lengthen the comment period on Participant documents to 60 days and explicitly require Participants to notify stakeholders	Facilitate stakeholder engagement and improve clarity of requirements
<b>3. Eligibility, Applicability, and Key Requirements</b>	Clarify that Participants may name another organization or individual as an Agent in the ART process	Address a common question

	Extend the period for subnational accounting through December 31, 2040	Address the need to continue to incentivize subnational accounting, including IPLC territories, as a critical step towards national accounting.
	Clarify the requirements for subnational governments to receive authorization from the national government	Incorporate Board Resolution from June 2022
	Provide a time-bound transition pathway for Forest Carbon Partnership Facility (FCPF) Carbon Fund and Readiness Fund Participants to join ART with unique eligibility criteria	Ensure FCPF jurisdictions have a pathway for continuing to build on the work conducted with the World Bank through the Readiness Fund or the Carbon Fund which only credits for results through 2024
	Clarify the required elements of the REDD+ Implementation Plan	Address a common question
	Clarify how and when the Participant must demonstrate its rights to emissions reductions and removals	Incorporate text from the TREES Registration Document template
	Require explicitly that Participants provide a description of the benefit sharing arrangements, including demonstrating conformance with relevant safeguards	Address a common question and improve clarity of requirements
	Revise the explanation of the additionality of TREES, including each of the three crediting approaches	Address a common question
<b>4. Carbon Accounting</b>	Clarify definition of non-anthropogenic emissions	Improve clarity of requirements
	Clarify the requirements for emissions activity data and provide additional references for good practices	Improve clarity of requirements and address common questions
	Clarify that biomass maps may be used to derive emission and removal factors	Improve clarity of requirements

	Clarify that Participant may determine that emission and removal factors do not need updating every five years	Address common question
	Separate and clarify requirements for removals activity data	Improve clarity of requirements
	Allow HFLD jurisdictions to claim removals if emissions are within 15% of their TREES Crediting Level	Acknowledge that jurisdictions with sustained, low emissions may be unable to continuously decrease emissions
	Allow emissions from peat to be calculated using Tier 1 methods if emissions are low and peatlands are less threatened	Reduce reporting requirements under specific circumstances
<b>5. Crediting Level</b>	Remove bounds for calculating an HFLD score	Address common question
	Move HFLD Penalty Deduction calculation to Section 10	Improve clarity of requirements
	Remove option for HFLD jurisdictions to claim avoided foregone removals	Eliminate an option that required significant additional work and is not being adopted by jurisdictions
	Allow HFLD jurisdictions to claim removals if emissions are within 15% of their TREES Crediting Level	Acknowledge that jurisdictions with sustained, low emissions may be unable to continuously decrease emissions
	Clarify that removals must be connected to the Participant's REDD+ activities	Improve clarity of requirements
	Remove the market purpose from the definition of commercial forest and natural forest restoration	Address common question
	Require commercial forest to exclude invasive alien species	Add additional environmental integrity eligibility requirement for commercial forests to be credited
	Remove native species from the definition of natural forest restoration	Recognize that native species may not always be the most appropriate to plant given the changing climate

	Clarify how previously restored natural forest areas should be included in accounting	Improve clarity of requirements
	Specify that the areas of commercial forest that exceed the crediting level must be those with the lowest removal factor	Address common question
	Move the requirements for the ongoing removal stratum to Section 4	Improve clarity of requirements
<b>6. Monitoring</b>	None	
<b>7. Reversals and Leakage</b>	Move the equations for calculating buffer pool contributions and leakage deductions to Section 10	Improve clarity of requirements
	Require Participants with a reversal to use a 30% buffer pool contribution for 5 years following the reversal	Improve clarity of requirements to ensure consistent implementation
	Clarify the requirements for Participants entering ART with a known reversal	Incorporate Guidance requirements published in June 2024
<b>8. Uncertainty</b>	Require uncertainty to be assessed separately for emissions reductions and removals	Improve clarity of requirements
	Clarify requirements for issuing additional credits if the 5-year uncertainty value is lower than the annual uncertainty value	Address common question
	Move the equation for calculating uncertainty deductions to Section 10	Improve clarity of requirements
	Separate the calculation of the uncertainty adjustment factor for emissions reductions and removals	Improve clarity of requirements
<b>9. Emission Reductions and Removals Labeling</b>	Clarify additional labels for TREES Credits on the ART Registry	Address common question

<b>10. Calculation of Emission Reductions and Removals</b>	Separate equations for initial removals from commercial forests and natural forest regeneration	Improve clarity of requirements
	Simplify equations for inherited and ongoing removals	Improve clarity of requirements
	Separate equations for emissions reductions and removals	Improve clarity of requirements
	Include deductions for ERRs from other initiatives or for which Participant doesn't have the rights in the equations	Improve clarity of requirements
	Apply the buffer pool contribution after other deductions	Ensure that any compensation for reversals is done with credits that represent actual Participant results for which the Participant has rights
<b>11. Variance</b>	Clarify that variances only apply to a specific crediting period	Improve clarity of requirements
<b>12. Environmental, Social, and Governance Safeguards</b>	Clarify that the Safeguards go beyond do no harm	Address common question
	Combine Structure and Process indicators into a single Structure and Process indicator	Streamline reporting requirements to ease burden on jurisdictions and improve accessibility for stakeholders
	Clarify reporting requirements and timeline for all indicators	Improve clarity of requirements and address common questions on reporting of outcomes
	Remove Section on Scope	Remove background information from the Standard as applicability requirements are explained elsewhere
	Revise the description of the indicators to simplify language	Improve clarity of requirements
	Explicitly include gender, youth, and vulnerable groups in key themes	Address stakeholder feedback regarding the need to explicitly include gender, youth and vulnerable groups in requirements

	Clarify difference between Themes 4.1 and 4.2	Improve clarity of requirements and address common question
	Explicitly include Afro-descendant Peoples, transhumant communities and uncontacted peoples	Address stakeholder feedback regarding the need to explicitly include Afro-descendant Peoples, transhumant communities and uncontacted peoples. Afro-descendant Peoples have been added throughout the Standard and transhumant communities and uncontacted peoples have been added to key themes
	Clarify which themes relate to the distribution of benefits	Improve clarity of requirements and address common question
<b>13. Avoiding Double Counting</b>	Clarify the requirements for deducting verified ERRs from other CO <sub>2</sub> e-based initiatives from the TREES issuance volume	Improve clarity of requirements
	Specify that variances may be submitted for these requirements	Address common question
	Clarify requirements for corresponding adjustments	Address common question and reflect latest guidance from the UNFCCC
<b>14. Validation and Verification</b>	None	
<b>15. Registry Requirements</b>	None	
<b>16. Complaints and Appeals</b>	Revise complaints and appeals process	Propose new processes in response to stakeholder feedback
<b>Annex A</b>	<i>Annex A will be revised after TREES 3.0 has been finalized and templates have been updated</i>	
<b>Annex B</b>	Clarify requirements for the Letter of Authorization	Address common question and reflect latest guidance from the UNFCCC
	Clarify requirements in case of a change in authorization	Address common question

	Remove example Letter of Authorization	Example Letter of Authorization will be moved to the ART website to facilitate easier updates as requirements change
<b>General</b>	Correct errata	Minor edits to address errors in formulas or text

As part of the review process, ART also convened two expert committees on forests remaining forests and biomass flux data:

- The forests remaining forests committee explored options for incorporating removals from forests remaining forests (i.e., due to restoration of degraded forests) into TREES. Due to remaining questions about additionality and quantification feasibility at scale, the ART Board has decided not to include removals from forests remaining forests at this time. ART will continue to follow the research and best practices related to this topic.
- The biomass flux committee discussed the readiness of biomass flux data (e.g. remotely-sensed data of biomass change) for inclusion in TREES as an alternative to the current activity data and emission or removal factor quantification approach. Due to remaining questions about how such data would fit with existing TREES requirements and processes, the ART Board has decided not to allow biomass flux data in TREES at this time. ART will continue to follow the research and best practices related to this topic. The use of biomass map data to derive emission or removal factors continues to be permitted.