

Emergent Feedback for TREES 3.0

We welcome the release of TREES 3.0 for public consultation and commend the ART Secretariat and Board for their continued efforts to strengthen and clarify the standard requirements. The draft represents the incorporation of important lessons learned from the implementation of TREES 2.0 and provides many helpful clarifications throughout. We particularly welcome the introduction of TRD submission deadlines, the clarification of emission reductions and removals (ERR) rights and benefit-sharing requirements, improved guidance for removals calculations, additionality, double counting requirements, GHG calculations, strengthened safeguard requirements, and the flexibility adopted in the establishment of a transition pathway for FCPF Participants into TREES. These changes respond thoughtfully to challenges observed during the implementation of TREES 2.0 and set the stage for increased adoption of the standard, particularly for those countries already participating in FCPF.

At the same time, we see opportunities for further refinement to ensure TREES 3.0 is workable in practice and maintains high levels of integrity while also implementing changes that may help reduce the timelines to issue credits that have been observed under TREES 2.0. Emergent signed agreements with Ghana and Costa Rica in late 2023 and almost two years later credits have yet to be issued. We understand that first issuance is always going to be challenging and there are many learnings for countries. However, many corporate buyers have expressed frustration with these timelines, sharing the view that they are simply not compatible with a market environment. We encourage ART to consider what can be done in the final stages of development of TREES 3.0 to support shorter issuance timelines, including several of the following suggestions:

- Ensure clearer language for requirements and include additional guidelines - especially in the sections related to removals accounting, activity data, benefit sharing, and safeguards where we see recurring challenges for jurisdictions. This has the potential to reduce timelines by improving the understanding for jurisdictions, technical assistance providers, and VVBs of the documentation and evidence necessary to demonstrate conformance with the standard.
- Be more explicit about what requirements must be demonstrated when (for example, at the start of the crediting period, at the time of the TMR submission, or, if applicable, in subsequent TMRs), including when benefit sharing arrangements must be finalized, when certain safeguard requirements must be met, etc. Some things, like the distribution of REDD+ benefits will be difficult for jurisdictions to demonstrate prior to the receipt of funds, so being clear about the timing of demonstrating certain requirements will be crucial to reducing confusion and ensuring jurisdictions are prepared for the validation process.
- Make changes to TREES 3.0 requirements that streamline validation/verification processes by requiring a minimum of 2 verifications per crediting period, allowing for flexibility on how many vintages are included in each TMR, and requiring jurisdictions to start their next verification within 6 months of completing the previous verification rather than requiring verifications after years 1, 3, and 5 of each crediting period. We

think this change would not reduce the integrity of the results demonstrated by the jurisdictions and would provide significant benefits by reducing credit issuance delays and verification costs for jurisdictions.

- Revising the TRD and TMR templates to include very explicit guidance on what section of the standard requirements must be demonstrated in which section of the TRD/TMR. Include guidance on the type of evidence and justifications that jurisdictions should be presenting in the documents and sharing with VVBs as part of the verification process so that they can prepare well structured and complete documents that demonstrate conformance with the standard. As the current TRD and TMR templates are very short on guidance, jurisdictions seem unclear on what is expected of them to prepare complete documents.

No.	Section Reference (as indicated in TREES 3.0)	Requirement	Comment/Feedback
1	1.2.2; Adoption of and Revisions to TREES (paragraph 2)	“Continue to use the version of the Standard that was in place at the time of initial acceptance of a TREES Registration Document to ART for the current crediting period <i>except</i> where the new TREES explicitly specifies where new or revised provisions may be adopted that do not affect the crediting level.”	<p>Language unclear if adoption is optional or mandatory; HJs may be confused about which provisions must be adopted.</p> <p>We suggest replacing “may” with “must” if mandatory; explicitly list which provisions are compulsory at next reporting.</p>
2	2.1; Process for initial registration, validation, verification, and issuance	“9. The Validation and Verification Body submits the Validation and Verification Reports and Verification Opinion to the Secretariat who reviews the documents to ensure completeness and accuracy. The Secretariat will request revisions as needed and accept the reports once they are complete.”	<p>The way this step is described, it seems as though the only check the Secretariat makes is at the end of the audit process, when there are multiple rounds of review/completeness checks throughout the audit process.</p> <p>It may be helpful to update the description of the process to note that the Secretariat will review the VVB findings reports and participant responses throughout the audit process prior to the completion of the VVR.</p>



3	2.5; Timeline and Deadlines	<p>“Following acceptance of the TREES Concept, the Participant shall submit the TREES Registration Document within two calendar years of the calendar year in which the TREES Concept was submitted.”</p>	<p>Having this two-year deadline for submissions of TRD from the submission of the TREES Concept is a good step. However, the implications of this requirement are not entirely clear based on the current standard text. Will jurisdictions need to resubmit their TREES Concept if they don’t submit the TRD within the 2 year window? Is there a point at which their ability to claim retroactive crediting from the point of TREES Concept submission will expire if they don’t demonstrate progress with the TRD/TMR?</p> <p>We suggest that ART consider adding a similar submission deadline for the TMR if the goal is to push for consistent advancement towards issuance after TREES Concept submission.</p> <p>While we support requirements that incentivize continued progress, a concern does come to mind that jurisdictions may submit incomplete TRDs to meet the requirement, but still take a significant amount of time between submission and approval to address ART secretariat comments. Whether or not this requirement will be effective or widely met by jurisdictions is a concern, especially considering limited resources</p>

			and technical assistance for many jurisdictions. Clarifying the consequences of not meeting this deadline in the standard would be helpful.
4	2.5; Timeline and Deadlines	Timeline and deadlines	<p>For Variance requests from HJs, there is no mention of a time-frame for ART’s review and response with feedback or approval to submit to the Board similar to other documents.</p> <p>It would be helpful to include a timeline for review of variance requests by the Secretariat as exists for other documentation like the TRD/TMR and VVR.</p>
5	2.5; Timeline and Deadlines; paragraph 4	<p>Requirement for sequential TMR submission.</p> <p>“Subsequent TREES Monitoring Reports shall be submitted within twelve months following calendar years 1, 3, and 5 of each crediting period and shall document one calendar year or two calendar years of results. TREES Monitoring Reports may optionally be submitted following calendar years 2 and 4 of the crediting period.”</p>	<p>Is the emphasis behind this requirement on maintaining a particular pace of reporting/verification for the jurisdiction, or on splitting the reporting information into multiple reports, or both?</p> <p>At what point in time does this requirement start to apply? After the submission of the first TMR? For example, if a jurisdiction submits their first TMR for crediting years 2022-2023 in 2025, are they then required to submit the TMR for vintage 2024 before the end of 2025 as well?</p> <p>Based on our observations of jurisdiction’s pace going through the audit process, data availability/processing, and preparing TREES documentation thus far, these</p>

			<p>timelines are likely not feasible for most jurisdictions to comply with. It is also not clear what the repercussions are for a jurisdiction if they do not conform with this requirement.</p> <p>Another concern is that ART's requirement for jurisdictions to split up each crediting period into 3 distinct TMRs and to verify each of them independently in sequence has the potential to cause massive cascading delays in issuance. We are observing that the first validation/verification process is taking longer than expected for many jurisdictions, and the need to comply with this requirement will have significant demand implications for jurisdictions whose credit vintages are more than 3-5 years old at the time of issuance.</p> <p>Allowing more flexibility for which vintage years jurisdictions group together and when they report is suggested. This is particularly relevant for Brazilian states, who due to PRODES reporting years, usually do not have official data that covers the entirety of a calendar year until more than 12 months after the end of the calendar year being monitored.</p> <p>We suggest instead that ART require that Participants to complete a minimum of two</p>
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			<p>verifications per crediting period and allow flexibility on the grouping of vintages to reduce the issuance delays and verification costs. ART could also add a requirement that jurisdictions start their next verification within 6 months of completing their previous verification if there is a concern about too much time passing between verifications. This would allow jurisdictions time to prepare their next set of documents, which can often be challenging for jurisdictions to do concurrent with ongoing verifications when they are resource constrained.</p>
6	2.6.2 Feedback Regarding Participant Programs	<p>2.6.2 Feedback Regarding Participant Programs</p> <p>“Subscribers to the ART listserv shall receive notification of new and relevant Participant documentation, including translated documents, as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions.”</p>	<p>If possible, we would suggest that perhaps the primary point of contact for each jurisdiction that has registered in ART also be contacted in case they are not subscribed to the listserv. It appears that some jurisdictions that are actively working on their TREES submissions were unaware that TREES 3.0 was already released for public comment.</p>
7	2.6.2 Feedback Regarding Participant Programs	<p>“Comments submitted to the Secretariat within 60 days of notice that documents are available in all</p>	<p>It would be helpful to clarify whether the audit process can begin before this public comment period has concluded. Emergent is</p>

		required languages shall be directed to the Participants to be addressed and shall also be provided to the Validation and Verification Body for inclusion in the Validation and Verification.”	supportive of extending the Public Comment period to allow sufficient time for stakeholders to provide comments. However, this would ideally not delay the ability of the VVB to start their review of the jurisdiction’s documentation and the audit process given the significant length of time that the audit process is already taking in many jurisdictions.
8	3.1.1 Subnational Accounting (Last paragraph)	“The host country may also elect to authorize transactions for non-compliance purposes.”	Should this be interpreted that in the case where a host country legally controls or politically chooses to control a subnational government’s ability to transact, they can choose to require prior authorization before the subnational government/entity is able to transact TREES credits whether or not they have corresponding adjustments applied?
9	3.1.2 National Reporting Requirements	“If a TREES Participant is a subnational government, the Participant must demonstrate conformance with Cancún Safeguards related requirements, including:”	It would be helpful to understand if/how subnational governments would be able to proceed with TREES if the national systems are not finalized or sufficiently advanced. Perhaps adding clarity around this point in the standard would help subnational governments understand if/when it would be possible to demonstrate conformance with TREES requirements

			based on National level advancements.
10	3.1.3; Transition Pathway for FCPF Participants	Whole section	Emergent is very supportive of this change to the standard. This would enable numerous jurisdictions to have an easier transition to the TREES standard.
11	3.1.3; Transition Pathway for FCPF Participants	“Subnational accounting areas for these Participants shall meet the requirements in Section 3.1.1, except that the total subnational accounting area must be comprised of a total forest area of at least 1 million hectares based on the area at the beginning of the TREES Crediting Period.”	The wording of this requirement is a bit unclear on what the minimum required forest area in the TREES accounting area is at the various stages in the TREES Transition. Are FCPF Readiness Fund Participants only able to have TREES Accounting Areas that are a minimum of 1M hectares at the start of their TREES Crediting Period? Or for the second crediting period to meet the Readiness Fund criteria would they have to expand their initial area to be at least 1M hectares of forest?
12	3.3; REDD+ Implementation Plan	“Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report. This plan must clearly outline the ongoing and new drivers of deforestation and degradation in the TREES accounting area along with the new,	If the National REDD+ action plan does not clearly detail/meet these requirements related to the REDD+ implementation plan, is the jurisdiction required to provide supplemental documentation to conform to TREES requirements? If so, it may be helpful to clarify that ART will require jurisdictions to provide supplemental documentation to demonstrate conformance with these requirements if this information is not

		changed and ongoing activities planned or being taken to mitigate these drivers. The plan must also describe where activities are being conducted.”	detailed in the National REDD+ Action Plan.
13	3.4.1; Emission Reduction and Removals Rights	Emission Reduction and Removals Rights	Emergent is very supportive of these clarifications on removals rights and benefit sharing. There have been common misunderstandings about these two areas of requirements within TREES 2.0, resulting in confusion among TA providers, jurisdictions, and other stakeholders when reviewing the standard. Outlining these requirements more explicitly will be very helpful in addressing these common questions and concerns and enable jurisdictions and TA providers to understand what they will need to demonstrate at the start of the TREES program in order to have credits issued and pass validation/verification.
14	3.4.2; Benefit Sharing Arrangements	“The Participant shall provide a description of the benefit-sharing arrangements that govern the distribution of proceeds and benefits derived from TREES Credits”	It is not entirely clear based on the language in this section as to whether a finalized Benefit Sharing Arrangement must be demonstrated at the start of the TREES crediting period or whether this can be a preliminary Benefit Sharing Arrangement/Plan that will require further consultation in the future to finalize. There are some jurisdictions that have legal frameworks



			<p>that require benefit sharing arrangements to be finalized only after credits have been issued and funds have been received. If ART is in fact requiring jurisdictions to have finalized benefit sharing arrangements prior to issuance of TREES credits, would these jurisdictions have to change their legal frameworks to conform to the TREES requirements? What would be the implications for jurisdictions in this situation?</p> <p>We suggest making the language clearer on whether final or draft benefit sharing arrangements are required/allowed at this stage. We also strongly recommend that ART be explicit on what requirements must be demonstrated when (for example, at the start of the crediting period, at the time of the TMR submission, or, if applicable, in subsequent TMRs).</p>
15	<p>3.4.1; Emission Reduction and Removals Rights</p> <p>3.4.2; Benefit Sharing Arrangements</p>	Whole sections	<p>A common area of confusion among jurisdictions and stakeholders is the intersection/relationship between ERR rights holders and program beneficiaries. We understand that these two groups can and do overlap, but not 100%. For example, there may be beneficiaries of the program who are not rights holders.</p> <p>We think it is critical to explain the ways in which</p>



			<p>these two processes may intersect and how this may affect the volumes issued. One such question that is relevant to clarify is whether a jurisdiction must make a deduction in their volumes if potential beneficiaries who are not rights holders decide to opt out of receiving program benefits.</p>
16	3.5 Additionality	<p>“This type of performance-based additionality is widely accepted among carbon market stakeholders and is the most appropriate for jurisdictional-scale REDD+ programs.”</p>	<p>Emergent supports the clarifications added to the additionality section to address common misconceptions about the TREES standard and demonstration of additionality in the context of JREDD+.</p>
17	4.1.1 Activity Data	<p>“Emissions in natural forest and planted forest should be assessed and reported on separately as planted forests may not have reached mature carbon stocks by the time of the disturbance.”</p>	<p>Is this ultimately requiring jurisdictions to stratify between commercial forest and natural forest when calculating their emissions reductions? Given that this requirement is optional in the context of the removals accounting (which is also an optional accounting approach), this requirement seems contradictory and onerous to require in the context of reductions estimates.</p> <p>The use of the term “planted” forest here is also confusing because it is used to refer to both commercial and natural forest types in Section 4.2.1. If this requirement is asking jurisdictions to stratify between natural forest and</p>

			any kind of planted forest whether it be natural or commercial, would this mean that jurisdictions would need to be able to differentiate between planted natural forest and passively restored natural forest that wasn't planted?
18	4.1.1	"Sample data must be collected in accordance with the forest definition thresholds applied by the Participant."	<p>This requirement has generated consistent confusion and concern for jurisdictions. From our understanding, the interpretation of this requirement is such that a jurisdiction must demonstrate that the minimum mapping unit for their activity data is consistent with the same size of area that is used in the national definition of forest. For many countries, there is a discrepancy between the MMU of the activity data and the definition of forest.</p> <p>We recommend that ART clarify further the nature of this requirement so that it is well understood by jurisdictions and TA providers. We also would like to note that ART consider that the MMU be within a specific range of the minimum area of forest, or ensure that some kind of additional deduction for uncertainty is captured where there is a substantial deviation. Allowing for flexibility in the requirements while ensuring integrity is encouraged, as many jurisdictions will not have data</p>



			that is at the same level of precision as the area of the national definition of forest (even when using national data) due to the pixel size of most freely available satellite data.
19	4.1.2; Emission Factors	“Emission factors are the GHG emissions per unit of activity data. Factors shall be the net carbon stocks in the post deforestation or post degradation land use (e.g. the carbon stock in land use observed post-deforestation subtracted from the carbon stock pre-deforestation)”	We suggest including this in equation form for consistency with section 4.1.
20	4.1.2; Emission Factors; Paragraph 7	“In instances where the post-deforestation or post-degradation land use carbon stock is higher than the pre-deforestation or pre-degradation carbon stock, there can be no crediting for the net sequestration. Instead, the emissions shall be treated as zero”	Would this requirement allow certain low-density forests to be turned into plantations without impacting the quantification of emissions? I understand that this would generally not be allowed as part of conforming with Safeguard F, however, in the cases where this does occur, this could mask emissions coming from low-density forest areas. Perhaps these cases may be sufficiently uncommon to warrant concern, but it is worth considering this potential implication.
21	4.2.1; Activity Data	“Removals activity data (e.g. annual areas of conversion of non-	It appears that the approach to generating activity data for removals differs to that for

		forest to forest) must be area- based and may be derived from remote sensing data or from verifiable recorded statistics. If the Participant is eligible and opts to include removals accounting, removals activity data must be reported in each TREES Monitoring Report at the intervals specified in Section 2.5.”	reductions. Is there a way to allow for the jurisdictions to estimate activity data for reductions and removals in a consistent manner to reduce the amount of cost and effort required as part of monitoring and reporting for the standard?
22	4.2.1; Activity Data	“Areas of removals shall be provided in a georeferenced file or other equivalent documentation and must be demonstrated to meet the requirements for removals described in Section 5.3. The areas shall only include land that has been converted from non-forest to forest; infrastructure or other land on the same property that has not been converted may not be included.”	<p>If governments are collecting their activity data on a sampling based approach, providing digitized shapefiles outlining the areas of reforestation would appear to be a challenging requirement to meet and appears to be contradictory to what appears to be a preference in the standard for jurisdictions to use sampling based approaches.</p> <p>We would suggest considering ways that the data collected for emissions reductions and removals could be more easily standardized.</p>
23	4.2.1; Activity Data	“Stratification between commercial forest and natural forest restoration is recommended (see Section 5.3).”	It appears that section 4.1.1 requires that emissions in “planted” forest and natural forest be accounted for separately. It may generate confusion if the requirement to stratify between these



			kinds of forest is optional in this section but mandatory in section 4.1.1. Additionally, the terms planted forest, commercial forest, and natural forest seem to be used inconsistently, which could generate confusion for both the jurisdiction and the VVB.
24	4.4; Land-based versus Activity-based accounting	“For land-based accounting, Participants must be able to attribute emissions to anthropogenic sources and have in place the means to add new forest areas (specified in stratification plans) where reforestation is occurring in the country in order to capture removals and any future emissions from areas that have regenerated after initial registration.”	The way this is written, it makes it appear as though a jurisdiction must account for removals if they use land-based accounting, despite the removals module being optional. Is this interpretation correct? If the intent for this requirement is to ensure that emissions from secondary forests are still captured as deforestation whether or not a jurisdiction is opting to use the removals crediting approach in the standard, it may be helpful to rephrase this requirement to ensure that it is clear. If the focus is on including forest area that is regenerated, it may be more useful to mention this, rather than requiring jurisdictions to “capture removals”
25	4.5; Scope of activities	“Emissions from forest degradation must be included unless exclusion can be demonstrated to be conservative. This may occur where it can be demonstrated that gross annual emissions from forest degradation are higher in the prior five years	It is unclear how conformance with this requirement would be demonstrated. Given that this requirement is written in a future tense for the current crediting period, is the intention here to allow jurisdictions to demonstrate a decreasing trend in degradation emissions in order to justify their exclusion? On face value, it

		than will occur under the current TREES crediting period.”	appears to be impossible to meet this requirement without having monitoring data that covers the entirety of the crediting period for which they are seeking to justify the exclusion of degradation data.
26	4.5; Scope of activities	“Emissions from forest degradation can also be excluded where emissions total < 10% of reported deforestation emissions.”	We suggest clarifying what “reported” deforestation emissions means and/or providing guidance on how this calculation should be done. Does this cover a specific time-frame? Does it apply to Crediting Level emissions or just monitored emissions? Could it be applied for a single crediting year or would it need to be applied across the entire crediting period?
27	5.2.1; High Forest, Low Deforestation Eligibility	“The HFLD Score is the sum of the Participant’s Forest Cover Score and the Participant’s Deforestation Rate Score as exemplified in the figures below and outlined in the following equations. Participants whose HFLD Score is 0.5 or higher for each year of the reference period meet the HFLD Score threshold and are considered HFLD Participants under ART.”	This section explains the standard requirement for countries to meet specific thresholds (deforestation rate and forest coverage) to qualify for the HFLD crediting approach. We understand the specific numbers are selected based on approved and published scientific rationale. Either referencing some scientific documents, like what was done for the error propagation and uncertainty calculations in a footnote, or adding a non-technical text box in this section explaining the rationale would be helpful for readers. We suggest adding the reference to the agreed

			scientific rationale for the reader's understanding.
28	5.3; Calculating a TREES crediting Level for removals	Paragraphs 1 and 2	<p>Paragraphs 1 and 2 under section 5.3 talk about eligibility for crediting from removals, but it does not explicitly state that credited removals must result from demonstrable REDD+ interventions (reforestation or restoration) consistent with the REDD+ Implementation Plan.</p> <p>This eligibility has been mentioned clearly in point 5 of “Guidance for Meeting the Requirements of TREES 2.0 for Removals Crediting,” published in February 2025, but is not included as explicitly in TREES 3.0.</p> <p>We suggest adding the eligibility requirements in TREES 3.0 itself to avoid any confusion in the eligibility section under 5.3. Amend Section 5.3 to include explicit eligibility for removals: <i>“All credited removals must result from demonstrable REDD+ interventions ... Passive growth or carbon stock changes absent such interventions are not eligible.”</i></p>
29	5.3; Calculating a TREES crediting Level for removals	“In the case where multiple removal factors are appropriate, the areas with the lowest removal factor should be used for crediting and included in the	We suggest considering writing this requirement a bit more clearly. At first review, the implications of this on crediting was not explicitly clear, but reading the summary of changes document it appears that this is a requirement that is geared



		<p>ongoing removals strata.”</p>	<p>at further restricting the amount of credits that can be generated from commercial forests. It would be helpful to make it clear that this applies only to commercial forests. Additionally, this seems like it would disincentivize jurisdictions from stratifying between different types of commercial forests and just selecting a conservative emissions factor to apply to all types of commercial forests. This would prevent them from having to do a significant amount of stratification work only to then eliminate the possibility of receiving credits from those areas of commercial forest with a slightly higher removals factor.</p>
<p>30</p>	<p>10; Calculation of emission reductions and removals</p>	<p>Equation 15, 10.3.2 Ongoing removals- Equation 17</p>	<p>It would be very helpful to clearly lay out the order of operations for removals (especially for removal calculations from natural restoration) in a flow diagram. For example, for ongoing removals calculations, a series of underlying calculations needs to be done before getting the final numbers, as shown in equation 17.</p> <p>Having an example similar to “Guidance for conducting a Monte Carlo Simulation” for removals would be really helpful to avoid confusion.</p> <p>We suggest adding guidance for removal calculations from natural restoration, where the</p>



			<p>order of operation is clearly shown with a sample calculation for removals from natural restoration. That should include sample activity data, all steps for ongoing removals calculation, initial removal calculations going back to 10 years from the first year of the crediting period, and final net removals credits. It would be helpful if this guidance clearly lays out what are the minimum “must have” criteria to meet the TREES requirements for claiming removal credits from natural restoration.</p>
<p>31</p>	<p>10; Calculation of emission reductions and removals</p>	<p>Whole section</p>	<p>This section presents a sequence of 20 separate equations to calculate the final number of issuable credits from three approaches. This chain of calculation is complex and creates a risk of error in calculation. Also, the term GHG ERT is used to mean two different things in Equation 9 (for Emissions Reductions) and 12 (GHG reductions using the HFLD approach), which could confuse the readers/users.</p> <p>To improve the clarity of the calculations, we suggest including a full-page flowchart that visually illustrates the entire calculation sequence with three branches for three approaches. We also suggest that all 20 equations have a</p>



			unique and unambiguous name.
32	10.3.1; Initial Removals	Equations 13 and 14	We note a typo that should be amended from “Commerical” to “Commercial”.
33	10.4.1; Total TREES ER credits	Equations 21 and 22	These equations are very helpful in clarifying the order of operations that a participant must use when calculating buffer contributions and total TREES credits. This was a common point of confusion with TREES 2.0 and we are glad to see it addressed in this version.
34	12.3; Reporting requirements	Whole section	<p>Emergent supports the new requirements for reporting on outcome indicators in the TREES Monitoring report and the removal of the requirement for reporting on outcomes within 5 years of joining ART. We think that this adjustment in the standard will improve the clarity and integrity of the standard. We would also like to note that it would be helpful to explicitly state in this section that no TREES credits can be issued if all structure, process, and outcome indicators cannot be demonstrated for the monitoring period to ensure that this is clear to all jurisdictions and TA providers.</p> <p>We would also like to suggest that the standard add further detail and/or guidance on the types of metrics that</p>



			jurisdictions should be monitoring/reporting on (and when this data should be collected from) to ensure that they are well prepared to gather the relevant data to demonstrate conformance with the requirements. For example, are jurisdictions required to report on the outcome results in a qualitative or quantitative manner? Is this data supposed to be collected and disaggregated on an annual basis, or is it just based on the frequency of data collection specified as part of their SIS?
35	12.3; Reporting requirements	All indicators apply to all Participants. Where indicators reference a national program, framework or other requirement and a Participant is not a national government, the Participant must demonstrate how applicable subnational legislation is aligned and consistent with applicable national legislation.	The wording of this paragraph could be made clearer to explain how subnational participants that are not a national government must report on safeguards in the context of national systems.
36	12.4 Safeguards	All indicators shall be implemented in accordance with relevant international conventions and agreements ratified by the Participant or the Participant's country and be anchored in domestic and if applicable,	We would encourage adding some additional clarity on what the scope of relevant conventions and agreements related to safeguards and REDD+ are to ensure that both jurisdictions and the VVB are clear on what demonstrating conformance



		subnational, legal frameworks, policies or processes.	with this requirement looks like.
37	12.4.1; Cancun Safeguard A	<p>Structure and Process Indicator: Participants have a clearly defined domestic legal framework, policies, or programs (or national REDD+ strategy or action plan) as well as the necessary procedures and resources for REDD+ activities to be designed in consistency with national and if applicable, subnational, forest policies/programs</p> <p>Outcome Indicator: Public institutions have designed and implemented REDD+ activities consistent with or complementary to the objectives of the national and if applicable, subnational, forest policies/programs.</p>	We would suggest adding a sentence to both the structure and process and outcome indicators that provides additional guidance to jurisdictions on what kinds of documentation, justification, or evidence they will need to provide to demonstrate conformance with all indicators, ensuring that this is clear at the outset.
38	12.4.2 Cancun Safeguard B Theme 2.2	Outcome Indicator: Public institutions have carried out REDD+ activities and the distribution of REDD+ benefits in a transparent and accountable manner, preventing corruption.	Will jurisdictions be required to demonstrate that the distribution of REDD+ benefits have occurred in alignment with this safeguard in their first TMR if they haven't actually received or distributed any benefits yet? Or will it just be sufficient to note that the mechanisms are



			in place to demonstrate this at a future date? This seems to contradict the change in approach in TREES 3.0 that requires demonstration of conformance with outcome indicators.
39	12.4.2 Cancun Safeguard B Theme 2.3	Outcome Indicator: Public institutions have recognized, inventoried, mapped, and secured customary and statutory land and resource tenure rights relevant to the implementation of REDD+ activities and ensured that stakeholders had access to, use of, and control over land and resources throughout the implementation of REDD+ actions. REDD+ activities have not caused any involuntary relocation without the free, prior, and informed consent (FPIC) of any Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent stakeholders.	While we understand that the broader application of FPIC is contextual, based on a jurisdiction's ratification of ILO169, we think that it is good practice to require FPIC to be applied in any case where a REDD+ activity may affect Indigenous Peoples or local communities' rights to land, territories, or resources, and not just in the case for involuntary relocation.
40	12.4.4; Cancún Safeguard D	Structure and Process Indicator: Participants have in place a legal framework, policies or programs as well as the necessary procedures and resources to respect,	We would like to suggest that the wording of the indicators for Safeguard D theme 4.1 be clarified further to explicitly mention the effective participation of relevant stakeholders in the design of the benefit sharing



		<p>protect and fulfill the right of all relevant stakeholders, including women, youth and vulnerable groups, to participate fully and effectively (including timely access to information prior to consultations and access to recourse mechanisms to ensure the participation process is respected) in the design and implementation of REDD+ activities as well as in the decisions about the distribution of REDD+ benefits.</p>	<p>mechanism and the application of this safeguard to the establishment of agreements with ERR rights holders.</p>
<p>41</p>	<p>13.1; Double Issuance</p>	<p>The deduction for each calendar year shall be based on the verified or soon to be verified number of ERRs from the other GHG program or the CO₂e ERR results receiving payment. It shall include any ERRs which could ever be issued from the project for a given calendar year.</p>	<p>We support the clarifications made on the process for making deductions for double counting to improve the clarity of the standard and the processes for deducting credits from other projects and programs that overlap with the TREES Accounting Area.</p> <p>We would like to note, however, that stating that the deduction shall be based on the verified or soon to be verified number of ERRs from other GHG programs or projects and then noting that any ERRs that could ever be issued to a project be deducted may generate some confusion.</p> <p>We suggest clarifying more simply that any credits</p>



			<p>(verified or ex-ante projections of credits to be issued for a given vintage) be deducted. Additionally, it would be helpful to add further clarifications on deductions based on the operable status of the project or program. For example, noting that any project that has been registered or listed under a standard be included, and only if such project has been deactivated can a jurisdiction exclude them from the deductions for double counting. This may help reduce further confusion from jurisdictions as to the process for including various projects in the deductions. As it currently stands, the standard could be interpreted to require only the deduction of volumes from projects that have already verified credits at some point in the past, while we understand that the TREES requirement is broader.</p>
42	13.3; Double Claiming	At present, voluntary market transactions do not require corresponding adjustments	<p>Where this statement is placed in the paragraph (disconnected from the mention of double claiming in the context of the VCM) and the way it is written does not provide sufficient clarity for actors to understand that double claiming is effectively allowed in the context of the VCM.</p> <p>We suggest that this statement be further clarified, for example: “At present,</p>



			double claiming in the context of voluntary carbon market transactions (for example through use towards buyer contributions and NDCs) is not prohibited, and these transactions do not require corresponding adjustments.”
43	14.1; Validation and Verification Scope and Frequency		<p>As we have noted in earlier sections of the TREES standard, requiring 3 separate verifications per crediting period is likely to have cascading delays on subsequent credit issuances, pushing the issuance dates of certain vintages well beyond the 5 year retirement window for most corporate purchasers.</p> <p>We suggest the standard require a minimum of 2 verifications per crediting period, with less specificity surrounding which years must be grouped together. This will allow jurisdictions more flexibility in grouping together certain vintages based on what data is available following the close of any given verification cycle and reduce the risk of significant delays in the issuances of later vintages, and a reduction in the demand and pricing for those vintages in the market due to their age. This will also reduce the cost burden for jurisdictions to cover the verification processes, which</p>



			have been difficult for many to secure the funds to pay for.
44	16; Complaints and Appeals	Whole section	Emergent supports adding in this section to clarify processes for stakeholders to formally submit complaints/grievances to ART. This improves the integrity and transparency of the process.
45	Annex A: TREES Documents	Whole section	<p>We recommend only including the guidance for what is required to report in the TREES documents in the templates themselves rather than the standard to avoid potential inconsistencies and confusion, unless the guidance included here is at a much higher level and is also reflected in the template.</p> <p>Additionally, to reduce any potential confusion or risk of jurisdictions and TA providers missing critical requirements, Emergent suggests that particular care is taken to ensure that guidance included in this section is consistent with the requirements outlined in the standard and does not include additional requirements that have not been stated anywhere else in the main body of the standard as was the case for TREES 2.0.</p>
46	Annex B.3 2. ii	"This guarantee could be from a reputable third-party, an entity such as the Multilateral	It would be helpful for ART to list specific insurance mechanisms that would be acceptable to ART, or to more



		Investment Guarantee Agency (MIGA) or an ART approved insurance mechanism.”	explicitly define the criteria that would be necessary for an insurance mechanism to be approved by ART so that jurisdictions are more easily able to search for and assess different options.
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From: [Paz Lozano](#)
To: [Mailbox, REDD](#)
Cc: [Sean Frisby](#); [Eron Bloomgarden](#); [Phil Brady](#); [Rocio Sanz Cortes](#); [Subash Pandey](#); [Katie Deeg](#)
Subject: Re: Comments on TREES 3.0 draft
Date: Wednesday, October 8, 2025 3:06:54 PM
Attachments: [image002.png](#)
[Outlook-A black ba.png](#)

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Dear ART team,

I realized I had forgotten to include a comment in my previous submission related to a requirement that I think would be helpful to explicitly clarify in TREES 3.0:

Sections: 3.1.1 and 13.1

Requirement: full section

Comment: In section 3.1.1 or in section 13.1 (or both), I would suggest clarifying requirements related to the geographical overlap of two subnational TREES accounting areas where there may be a subnational Indigenous accounting area and another subnational TREES accounting area and how to prevent double counting in this scenario. In past conversations with ART, it has been clarified that no geographical overlap between TREES accounting areas is allowed, with the exception of an Indigenous accounting area. In this case, from our understanding, ART would require the area (and corresponding activity data?) to be carved out of the subnational area made up of administrative boundaries. This approach differs from the standard approach of subtracting out the ERRs that would be expected to be generated, so ensuring that this is clear to jurisdictions considering this approach would be useful.

Given that there is a policy within ART of how to handle this situation, but it is not currently explicit in the standard, we would encourage the inclusion of language in the standard to provide clarity surrounding this scenario.

Thank you for considering this additional comment in your review if you are able to!

Best,

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