

TNC Submission to TREES 3.0

September 2025

I. Comments on Proposes Revisions

Section	Revision or Clarification	Brief Rationale for Change	TNC Comments
3. Eligibility, Applicability, and Key Requirements	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.	TNC agrees that the extension of the sub-national enrollment period should continue through 2040. Large-scale emission reduction programs are still being submitted by sub-national entities, and we want to ensure these emissions have a chance to be reduced.
	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	TNC agrees that FCPF jurisdictions should be offered a possibility to transition to TREES and continue JREDD programs. The language of “at most” 2 crediting periods makes sense in that it gives a time bound, but achievable, transition timeline. Jurisdictions should indicate which eligible transition approach they will use and stick to that one during a crediting period.
	Require explicitly that Participants provide a description of the benefit sharing arrangements, including demonstrating	Address a common question and improve clarity of requirements	TNC agrees with the need for a transparent description of the benefit sharing arrangements, as well as how they address the listed safeguards.

	conformance with relevant safeguards		
	Revise the explanation of the additionality of TREES, including each of the three crediting approaches	Address a common question	<p>TNC would like to voice a serious concern on ART’s current approach to additionality. We are concerned the current approach comparing the historic average of deforestation to the crediting scenario may result in over crediting. With the uncertainties of climate change and complex fluctuations of the global economy and politics, for example, there is reason to believe that BAU behaviors could change significantly during the crediting period compared to the historic reference.</p> <p>We would like to urge ART to consider more rigorous approaches. For one, we suggest that jurisdictions at least be required to demonstrate that mitigation activities noted in the REDD+ Implementation Plan were in fact performed during the crediting period. Acceptable forms of evidence should be clearly defined for jurisdictions and VVBs.</p> <p>Finally, this proposed approach doesn’t address the risk that the crediting level will not reflect any new economic/political factors that emerge during the crediting period. ART may want to further consider approaches to mitigate this risk.</p>

4. Carbon Accounting	Clarify definition of non-anthropogenic emissions	Improve clarity of requirements	TNC supports ART's reliance on IPCC as a source of terminology for anthropogenic emissions. However, we see some instances where anthropogenic vs. natural events may be difficult to differentiate, such as fire. ART may want to provide further guidance on how these cases will be handled.
	Clarify the requirements for emissions activity data and provide additional references for good practices	Improve clarity of requirements and address common questions	<p>Overall, TNC views ART's requirement for review of any change in spatial/temporal consistency of activity data over time as robust. Olofsson et al. is also as strong reference for good practices for area and uncertainty estimation.</p> <p>Stratification is mentioned for improved area estimation and on p30 and 35 the need for separate emissions accounting for natural vs. planted forest is mentioned, but there is little guidance or recommendation provided in Section 4.3 on how stratification should be implemented. A recommendation would be to 1) consolidate any stratification guidance mentioned elsewhere in the document in the Section 4.3 and 2) provide more detailed guidance on stratification good practices. For 2) perhaps Olofsson and Jonckheere cover this, but they should be called out.</p>
	Clarify that biomass maps may be used to	Improve clarity of requirements	TNC would like to note in paragraph 2 of 4.1.2 that not all biomass maps report uncertainty, and, absent that information,

derive emission and removal factors		confidence intervals for emissions factors derived from biomass maps can't be constructed. In other words, the only biomass maps that can be used are those that provide uncertainty estimates.
-------------------------------------	--	---

	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	TNC does not support this proposal. Consider the potential scenario where net emissions are negative (emissions > removals) but jurisdictions are still able to issue credits under this approach. This may cause reputational issues further down the road, particularly with ICVCM (though ICVCM's exact position on this approach is unclear).
	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	If Tier 1 methods are used, TNC would recommend some sort of discount be applied to account for uncertainty. When and if Tier 2 methods become available, jurisdictions should be required to transition over to them for their accounting.
5. Crediting Level	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	See comment above under Section 4. Carbon Accounting.
	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	TNC agrees that not all forest restoration activities need to include native species, though we know that exotic monoculture tend to lack environmental integrity. We would suggest that ART clarify in this section the requirement that non-native planting does not result in biodiversity loss. These requirements should also be in alignment

			with ART's upcoming Beyond Carbon Certification.
--	--	--	--

6. Monitoring	None		We suggest that ART clarify monitoring period requirements for programs that are not seeking CORSIA eligibility (i.e. a 20-year monitoring period contemporaneous with the crediting period).
7. Reversals and Leakage	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	<p>TNC views this approach as robust while the market waits for more calibrated approaches to determining buffer pool deductions (e.g. global mapping of reversal risk to generate empirical, context-specific buffer contributions). We urge ART to consider integrating these improvements into their standards when possible.</p> <p>In addition, TNC does not support allowing jurisdictions to reduce their buffer pool contribution to as low as 5%. Given that these default values for buffer pool contribution are not based on empirical estimates of reversal risk, such a low value seems risky. We would not like to see buffer pool contributions to go below 20%, regardless of mitigating factors.</p>

I. General comments on the standard

General	TNC Comments
<p>Section 3.5, page 27 on determination of HFLD crediting rate</p>	<p>TNC continues to support ART's HFLD crediting approach to carbon accounting under the following conditions:</p> <ol style="list-style-type: none"> 1. This is a time -limited (through 2030) interim approach to HFLD crediting and should be revisited following improved science. 2. HFLD credits should be separately tagged in the ART registry. <p>We share ART's concern about the perverse incentive created by carbon markets designed to only address deforestation once it has become a major problem and support the existing framework as an interim approach needed to mitigate this perverse incentive.</p>
<p>General comment on leakage quantification</p>	<p>TNC would like to note that improvements are coming down the pipeline for NCS crediting relating to leakage. Over the next few years, we hope that leakage quantification will be based on well-calibrated model predictions. This will help ART to improve its robustness, as leakage estimations will ultimately be more accurate and inclusive of potential international leakage. We find that ART's approach to leakage is in line with current best practices but would like to stay in touch with the Secretariat over the coming years as the science improves.</p>
<p>ART's decision not to include removals from forests remaining forests</p>	<p>TNC agrees with ART's conclusion on this matter.</p>