

TREES 3.0 Public Comments and Responses



Date	Comment	Organization(s)	Individual submitting	General Topic	Section of	Question/ Comment	Response
9/19/2025	1	Anonymous	Anonymous	General		We support ART's mission to protect and restore forests through carbon finance. We believe that the draft version of TREES 3.0 advances this goal by providing clearer guidance and improved structure to help ensure the integrity of programs and the resulting TREES credits. We also believe that there could be additional modifications to further	Thank you very much for the submission. Please see responses to individual comments.
9/19/2025	2	Anonymous	Anonymous	Permanence		Permanence: While the standard intends for TREES credits to be permanent, there is no definition of permanence and there are no defined processes for monitoring after the program's crediting period ends. With renewable crediting periods of five years and no monitoring required post-crediting, it is unclear how durable TREES credits are.	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/19/2025	3	Anonymous	Anonymous	Leakage		Leakage: TREES currently uses a standardized deduction for all types of leakage for subnational jurisdictions. This approach could lead to conservative or appropriate leakage deductions for some programs, but may be insufficient in other jurisdictions, leading to over-crediting. A more thorough approach requiring programs to consider potential sources of market leakage and activity shifting leakage could lead to higher integrity outcomes. Additionally, this type of analysis would encourage programs to mitigate leakage risk where possible, something not currently required by TREES.	The approach used in TREES is based on literature and a review of other program approaches and outcomes as outlined in the content/uploads/2022/01/TREES-v1-Statement-of-Reasons-February-2020.pdf). Section 12.4.7, Safeguard G, of TREES requires the development and implementation of a plan to mitigate leakage. This plan is validated and verified as part of the ART process.
9/19/2025	4	Anonymous	Anonymous	HFLD		Additionality: The additionality test for the HFLD Crediting Level is a positive list, which considers forest cover and historical deforestation. Similar to concerns expressed above about leakage, this may be insufficient to ensure additionality for all jurisdictions that meet these criteria. Further tests of additionality could be implemented that would	must provide quantitative evidence that the HFLD Crediting Level is conservative, which we hope will address your concern.
9/26/2025	1	Canopy PACT	Eleanor Toye Scott	General		We welcome the ART TREES 3.0 draft and its ambition to promote the environmental and social integrity of greenhouse gas emissions reductions and removals from the forest and land use sector. We have five comments about the draft,	Thank you very much for the submission. Please see responses to individual comments.
9/26/2025	2	Canopy PACT	Eleanor Toye Scott	General		We strongly support the need for nature-based avoidance credits and recognise the importance of jurisdictional	Thank you for the support.
9/26/2025	3	Canopy PACT	Eleanor Toye Scott	ERR Rights			Thank you for the comment.
9/26/2025	4	Canopy PACT	Eleanor Toye Scott	Additionality		The ART TREES 3.0 draft proposes calculating carbon additionality in relation to static baselines based on historical deforestation rates. This approach risks incentivising adoption by jurisdictions where deforestation rates are decreasing even in the absence of carbon finance, while disincentivising adoption by jurisdictions with increasing deforestation rates. Dynamic baselines, that compare contemporaneous deforestation rates in similar jurisdictions without carbon finance, should be seriously considered.	Thank you for the suggestion. ART continues to analyze other options for setting crediting levels. Given the scale and nature of the accounting areas in ART, finding jurisdictions that could objectively be considered to be "comparable" for use in dynamic baseline setting would be prohibitive. ART will continue to evaluate this option over time however as part of our commitment to review TREES every three years.
9/26/2025	5	Canopy PACT	Eleanor Toye Scott	Leakage		Projects that reduce atmospheric greenhouse gas concentration by storing carbon in nature are likely to cause significant emissions through the displacement of extensive land uses elsewhere (i.e. international leakage), but these indirect emissions are ignored by the ART TREES 3.0 draft framework.	As noted by other commenters, methodologies to reasonably estimate international leakage do not currently exist and as such, no jurisdictional REDD+ crediting approach requires this to be analyzed. This includes reporting by governments to the UNFCCC, under which countries only report on their own emissions. ART will continue to monitor new approaches as they are developed as well as studies that examine international leakage more specifically to evaluate whether changes to this approach are warranted.
9/26/2025	6	Canopy PACT	Eleanor Toye Scott	Permanence		Buffer pools have significant weaknesses as a mechanism to account for the durability of carbon storage. This is particularly pertinent when undercapitalised compared to the magnitude of the reversal risk. We recommend recognising that nature-based credits carry significant reversal risks that could be addressed through more according to conservative assessments of reversal risk (e.g. Balmford et al. 2023). An alternative would be explore the	Thank you for your comment. ART is closely following developing approaches to address permanence risk and their applicability at the jurisdictional scale, and will reevaluate this topic in the next review of TREES.

9/26/2025	7	Canopy PACT	Eleanor Toye Scott	Leakage	3.1.2	<p>We recognise that the ART TREES 3.0 framework is based on carbon accounting with respect to the contributions of national government participants, and that this relates to Nationally Determined Contributions as defined in the 2015 Paris Agreement. However, it is a major weakness of the framework that it fails to account for or address "leakage" of emissions across national borders.</p> <p>Any project that reduces atmospheric carbon directly is likely to cause emissions elsewhere indirectly. This has material effects on the impact that can be claimed. For nature-based projects additional carbon storage almost always results in forgone production, which causes emissions elsewhere. For this reason, 100% of forgone production should be considered to cause leakage, unless projects can demonstrate mitigation through verifiable interventions. For example, projects claiming reduced landuse change in agricultural systems could show evidence of compensatory yield improvements.</p> <p>In practice, in the case of reduced deforestation, mandating leakage mitigation would encourage carbon projects to be implemented on less productive land that has a high potential for storing carbon. At the same time, estimating and compensating for forgone production would leave a lot less to chance outside of the jurisdictions implementing ART TREES 3.0. Activities implemented to enhance yields on land already under production would ensure that market leakage does not happen because the supply of key products is maintained at the same time as increasing carbon storage.</p>	<p>As noted by other commenters, methodologies to reasonably estimate international leakage do not currently exist and as such, no jurisdictional REDD+ crediting approach requires this to be analyzed. This includes reporting by governments to the UNFCCC, under which countries only report on their own emissions. ART will continue to monitor new approaches as they are developed as well as studies that examine international leakage more specifically to evaluate whether changes to this approach are warranted.</p> <p>Section 12.4.7, Safeguard G, of TREES requires the development and implementation of a plan to mitigate leakage. This plan is validated and verified as part of the ART process.</p>
9/26/2025	8	Canopy PACT	Eleanor Toye Scott	Additionality	3.5	<p>Additionality quantification: we advocate for a shift from ex ante baselines to ex post verification using quasi-experimental approaches as the primary basis for assessing additionality and credit issuance. While ex ante methods may serve preliminary financing needs, high integrity credit volume should rely on quasi-experimental approaches that compare project or jurisdictional outcomes with real control groups exposed to the same external conditions. For REDD+ and similar programs, this means moving beyond historical baselines to dynamic monitoring of deforestation rates in project areas versus comparable non-project areas. The ART TREES 3.0 standard should explicitly require quasi-experimental approaches, or at the very least recognise their widespread use by independent assessors (academia, ratings agencies etc.) and work towards ensuring that credit issuance is in line. We recognise that this request is a significant technical challenge. However, failing to engage with this issue and leaving these kinds of analysis to independent assessors introduces serious risks of over-crediting that would further impede the adoption of carbon credits from forest conservation. Similarly, static baselines are likely to exclude jurisdictions where deforestation rates are increasing, including high forest cover low deforestation (HFLD) settings, from carbon finance. This is historic averages underestimate the true deforestation pressure, which make carbon finance uneconomical. In contrast, dynamic baselines are capable of tracking increases in deforestation pressure which creates opportunities to engage these jurisdictions.</p>	<p>Thank you for the suggestion. ART continues to analyze other options for setting crediting levels balancing perceived accuracy with the need for objectivity, transparency and standardization. Given the scale and nature of the accounting areas in ART, finding jurisdictions that could objectively be considered to be "comparable" for use in dynamic baseline setting would be prohibitive as you note. ART will continue to evaluate options over time however as part of our commitment to review TREES every three years.</p>
9/19/2025	1	Climate Law & Policy and Kawaii	Daniela Rey	General		<p>We appreciate the opportunity to provide input to the Architecture for REDD+ Transactions (ART) Secretariat's public consultation on the draft TREES 3.0 standard. This update comes at a pivotal moment: after several years of ART's operations and following the first issuance of TREES credits, jurisdictions are transitioning from retrospective crediting of past emission reductions to forward-looking implementation of new REDD+ programs. This shift makes the TREES 3.0 revision especially significant – the standard must not only recognize past results, but also guide high-integrity implementation going forward.</p> <p>In this context, we commend ART's commitment to periodically update TREES to ensure it remains a high integrity global benchmark. The draft TREES 3.0 reflects lessons learned and stakeholder input, clarifying key provisions while reinforcing environmental and social integrity. Notably, the new draft strengthens social integrity provisions – those measures that safeguard communities, rights, and good governance alongside carbon results. For example, TREES 3.0 clarifies and streamlines the safeguards requirements (Section 12), adds explicit obligations on emission reduction and removal (ERR) rights and benefit sharing (Sections 3.4.1 and 3.4.2), and places greater emphasis on stakeholder engagement (Sections 2.6). These enhancements address a critical need as REDD+ moves to active implementation: ensuring that protecting rights, sharing benefits, and engaging stakeholders are treated as core, ongoing components of program delivery rather than as a one-time checklist.</p>	<p>Thank you for the reflection and submission.</p>

9/19/2025	2	Climate Law & Policy and Kawari	Daniela Rey	General	<p>Our joint submission accordingly focuses on recommendations to reinforce these social integrity elements in TREES 3.0. In particular, we offer constructive, evidence-based input on the following key areas:</p> <ul style="list-style-type: none"> ● Safeguards (Section 12): Upholding robust social and environmental safeguards so that jurisdictional REDD+ programs “address and respect” all UNFCCC Cancun safeguards in practice, with clear requirements for their implementation and reporting. ● Emission Reduction & Removal Rights (Section 3.4.1): Clarifying how jurisdictions must demonstrate legal rights to all claimed emission reductions and removals, consistent with national law and respect for land tenure and Indigenous Peoples’ rights. ● Benefit Sharing (Section 3.4.2): Ensuring transparent and equitable benefit-sharing arrangements so that carbon finance and other REDD+ benefits are fairly distributed to Indigenous Peoples, local communities, and other stakeholders, in line with safeguard principles. ● Stakeholder Engagement & Safeguard Information Systems (Sections 2.6, 3.1.2): Strengthening requirements for meaningful stakeholder consultation and robust safeguard information systems to promote inclusive participation and accountability throughout program implementation. ● Grievance Redress Mechanisms (Section 16): Improving the existing mechanism to bring it into alignment with international best practices. <p>Drawing on our extensive engagement in jurisdictional REDD+ efforts, we present these comments in a constructive, collaborative spirit. The detailed recommendations that follow are grounded in on-the-ground experience, best practices, and international standards. Our aim is to support ART in refining TREES 3.0 to further bolster its social integrity provisions – helping ensure the standard delivers not only high-quality emissions results, but also equitable and positive outcomes for the communities and ecosystems at the heart of REDD+.</p>	Thank you very much for the submission. Please see responses to individual comments.
9/19/2025	3	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	<p>Context</p> <p>Experience from early jurisdictional REDD+ programs demonstrates that safeguards can remain largely theoretical—documented for reporting purposes but not fully embedded in implementation—unless jurisdictions are equipped with clear, context-sensitive guidance on how to apply them in practice. In several cases, safeguard provisions were incorporated into program documentation without translating into concrete actions on the ground, due to uncertainty over what specific measures, processes, and evidence would demonstrate conformance. This gap between safeguard design and safeguard implementation has direct implications for the integrity of jurisdictional programs. Without detailed operational guidance, even well-intentioned jurisdictions may default to minimal compliance—producing safeguard information only at reporting milestones, rather than integrating safeguards throughout the design, execution, and monitoring of REDD+ activities. This not only diminishes the potential of safeguards to protect rights, conserve biodiversity, and deliver social benefits, but also creates risks for Participants facing compressed timelines under TREES 3.0. Jurisdictions without clear guidance may struggle to complete Registration Documents within the two-year deadline (Section 2.5), leading to delays, inconsistent verification outcomes, and weakened investor confidence. Strengthening operational guidance is therefore essential—not only to ensure social and environmental integrity, but also to safeguard market trust and the timely mobilization of finance.</p>	Thank you. ART will work in new guidance documents.
9/19/2025	4	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12 <p>These early experiences underscore five critical needs to bridge the implementation gap:</p> <ol style="list-style-type: none"> 1. Further textual amendments to TREES Section 12 – clarifying its scope and aligning its requirements with international law and best practices, ensuring that expectations for both Structure/Process and Outcome indicators are explicit and actionable. 2. Amendments to the associated guidance for Section 12 – providing detailed implementation guidance with step-by-step interpretation, examples, and verification benchmarks tailored to the diverse contexts of participating jurisdictions. 3. Amendments to the Validation and Verification (V&V) Standard (VVS)– updating verification protocols so that Validation and Verification Bodies (VVBs) apply the clarified safeguard requirements consistently, ensuring VVBs have clear, uniform criteria to confirm that safeguards are both addressed in program design and respected in practice. 4. Amendments to program templates – integrating the updated safeguard requirements into standard templates (e.g. program design documents, monitoring reports), thereby ensuring that jurisdictions systematically address and document safeguards at each stage of the program life cycle. 5. Transparency is increased within the safeguard process – so all stakeholders understand their responsibilities and expectations are managed when monitoring, reporting, and accountability processes are pursued. <p>Importantly, the proposed amendments to the TREES safeguard indicators and corresponding ART VVS, guidance, and templates, are interdependent and must be implemented as a coherent package. This ensures that the standard’s text, the VVS criteria, and the reporting templates all reinforce each other, providing a consistent framework for VVBs, Participants, and stakeholders.</p>	Thank you. ART will provide new guidance documents, updated TVVS and templates.

9/19/2025	5	Climate Law & Policy and Kawari	Daniela Rey	General		<p>Implementing these enhancements within TREES 3.0 would deliver multiple benefits:</p> <ul style="list-style-type: none"> ● Strengthened program integrity – by making safeguards a live component of program management, not a retrospective reporting exercise. ● Enhanced Indigenous and local community trust and interest in JREDD+ – through transparent, culturally appropriate, participatory, and verifiable application of safeguard commitments. ● Consistent validation and verification – by equipping VVBs with uniform benchmarks, reducing the risk of variable interpretations across jurisdictions and ensuring equitable assessment of safeguard performance. ● Increased supply of high integrity JREDD+ credits – by providing clear roadmaps for Participants to achieve conformance with TREES 3.0 safeguards. ● Increased demand for JREDD+ credits issued by ART – by increasing investor confidence in the integrity of those credits. ● Risk mitigation and grievance handling - by showing that better safeguard implementation reduces risk of conflict, reputational damage, or legal challenges for participants and buyers. ● Alignment with international standards and buyer expectations - clear operational safeguards will help ensure TREES credits remain aligned with ICVCM's Core Carbon Principles, CORSIA eligibility and ESG due diligence frameworks used by institutional investors. ● Efficiency and reduced transaction costs - by providing jurisdictions with templates, benchmarks, and guidance reduces the time and resources required to demonstrate conformance. <p>As jurisdictional REDD+ expands under TREES 3.0, institutionalizing all of the above improvements will help ensure that results-based payments are matched by results-based safeguards. This comprehensive approach strengthening the standard's language, providing detailed guidance, updating VVS, and refining templates — will bridge the implementation gap, aligning safeguard commitments on paper with verifiable, tangible benefits and protections on the ground.</p>	Thank you for the reflections. Please see responses to individual suggestions.
9/19/2025	6	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.3	<p>Section 12.3 of TREES lays out the reporting requirements for safeguards in the Registration Document (TRD) and the Monitoring Report (TMR). The design principle, that structure and process indicators are assessed once in the TRD and only updated in subsequent TMRs if changes occur, while outcome indicators are the focus during each crediting period — is sound. This is aligned with the country's safeguards systems approach, where safeguards frameworks (laws, policies, institutions) are relatively stable, but outcomes must be monitored and reported during each results period.</p> <p>However, we note that Participants should be required to demonstrate conformance with both structure/process and outcome indicators of TREES before any credit issuance. Experience under TREES 2.0 showed that deferring outcome-level reporting until later periods weakened safeguards in practice, as credits were issued without verified evidence that safeguards had been respected. We appreciate ART's efforts in TREES 3.0 to strengthen safeguard reporting, but notable challenges remain</p>	Thank you.
9/19/2025	7	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.3	<p>First – Interaction with Section 2.3 (Crediting Period). TREES allows Participants to set an initial crediting period up to four years before the TREES Concept is accepted. In such cases, safeguard reporting should apply only to actions within that backdated crediting period — not to activities that occurred before the crediting period began. Requiring outcome reporting on activities prior to the start of the crediting period would be inconsistent with results-based finance principles and would unfairly burden Participants with retrospective obligations that do not correspond to credited results</p>	In certain jurisdictions consultations need to happen before the crediting period in order to agree on what is coming (for example to design a REDD+ National Strategy or a Benefit Sharing Agreement). For that reason, TREES 3.0 allows reporting on activities done before the start of the crediting period but that are relevant/related/needed to show conformance with the safeguards in the crediting period.
9/19/2025	8	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.3	<p>Second – Outcome reporting must start in the first crediting period. TREES 2.0 allowed Participants to delay outcome reporting until the second crediting period, opening the door for Monitoring Reports with no evidence of safeguard performance and the issuance of credits without demonstrated social integrity. The removal of this delayed reporting in TREES 3.0 is commended. The final TREES 3.0, however, must fully close this loophole by being more explicit. Outcome indicators should be demonstrated from the first crediting period — whether that period is current or backdated — and before any credits are issued. This ensures safeguards are treated as operational requirements directly tied to credited results.</p> <p>Accordingly:</p> <p>§ The TREES Registration Document (TRD) should be used to identify the qualitative and quantitative metrics that Participants will apply to monitor safeguard outcomes during the crediting period. (We note that the current term "context-specific desired results" is confusing and should be replaced with clearer language on metrics and monitoring approaches.)</p> <p>§ The TREES Monitoring Report (TMR) should then be the vehicle where Participants demonstrate actual conformance with TREES outcome indicators, using the metrics set out and validated in the TRD. This sequencing maintains clarity: the TRD establishes the system; the TMR demonstrates the results.</p>	The crediting years being verified are always in the past because participants need to demonstrate results. Hence there is no such thing as a current or backdated reporting period. All verifications happen before any credits are issued. Hence all requirements must be met before issuance. TREES keeps the term results because metrics are used to demonstrate the results (hence they are contained in the concept), however the term results includes more than only metrics.

9/19/2025	9	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.3	<p>We also note the need for:</p> <p>Clear metrics and system linkages: The current text does not provide sufficient clarity on the use of Participant’s qualitative and quantitative metrics to assess conformance with TREES outcome indicators and risks further repackaging of aspirational desired results and vague statements of impacts that are not precise and measured. It also fails to make explicit how information should be collected, reviewed, and verified. Stronger linkages are needed with the Safeguard Information System (Section 3.1.2) and stakeholder engagement provisions (Section 2.6), ensuring safeguard information flows through established national systems and is accessible to stakeholders.</p>	Changes were made related to the use of Safeguards Information Systems.
9/19/2025	10	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.3	<p>Alignment between national and subnational reporting: The intent of the current final paragraph of 12.3 is to clarify that safeguard indicators apply to all participants is valid, but its current wording is dense and risks confusion. Because TREES safeguard structure and process indicators are grounded in legal and institutional systems, subnational participants cannot only reference their own laws or processes in isolation—they must also demonstrate how these are aligned with, and consistent with, the national framework (including the international obligations of the nation (to which subnational jurisdictions must also comply). This ensures that safeguard implementation at the subnational level does not diverge from national commitments and avoids fragmentation of safeguard reporting across levels of government. The requirement should therefore be stated plainly: all participants report against all the indicators, but for subnational participants in the case of structure and process indicators it means their reporting must reference and cover both subnational and national systems, demonstrating consistency between them.</p>	This is already covered in Section 12.4 where it specifies that: 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, subnational, legal frameworks, policies or processes.
9/19/2025	11	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4	<p>The current text refers only to “relevant international conventions and agreements,” which leaves scope for varied interpretations and potential omission of key obligations. Where national laws and international conventions diverge, Participants shall apply the higher standard. These requirements ensure alignment with global integrity benchmarks, including the ICVCM Core Carbon Principles and CORSIA eligibility criteria. The proposed amendment clarifies this scope by specifying explicit categories of treaties that jurisdictions must consider when implementing safeguards, including:</p> <ul style="list-style-type: none"> ● Environmental agreements (e.g. UNFCCC, CBD, CITES, UNCCD); ● Human rights instruments (e.g. ILO Convention 169; the UN Declaration on the Rights of Indigenous Peoples, as the authoritative interpretation of State duties under binding human rights treaties such as the ICCPR and ICERD); and ● Cross-cutting treaties (e.g. the UN Convention Against Corruption). <p>By naming these categories, the amendment ensures that no essential international commitments are overlooked, particularly in areas such as biodiversity protection and Indigenous Peoples’ rights. The addition of a “higher standard” clause also aligns with Cancún Safeguard (a), which requires consistency with a country’s “international obligations,” and reflects best practice under international law: REDD+ activities must actively uphold and never undermine the treaty obligations of the country, even where domestic law falls short. This strengthens both compliance and credibility, guiding Participants to design and implement safeguards in a manner demonstrably consistent with all applicable international commitments. It also provides clear expectations for Validation and Verification Bodies (VVBs), ensuring they assess safeguard implementation against the most protective standard in force.</p>	Thank you for the comment. It is not possible to include all categories that might be appropriate given the differences in terms used by different governments and legal systems. ART will ensure the guidance reflects the appropriate understanding of the requirement.
9/19/2025	12	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.1	<p>Theme 1.1 ensures that REDD+ actions align with national forest policies and programs, as required by Cancún Safeguard A. In practice, jurisdictions often struggle to demonstrate this alignment in a concrete and verifiable way—for example, by clearly showing how their REDD+ strategy supports existing forestry objectives, contributes to national priorities, or resolves potential policy conflicts. Clearer language is needed to emphasize that REDD+ implementation must actively support and integrate with national (and, where relevant, subnational) forest program goals. This clarification reinforces that REDD+ is not a standalone effort but a complementary instrument within broader forest management and climate strategies. Strengthening the outcome wording to require demonstrated contributions (rather than mere consistency or absence of conflict) sets a higher and more meaningful bar for alignment. The amendments therefore focus on making explicit that jurisdictions must:</p> <ul style="list-style-type: none"> ● Have a clearly defined national REDD+ strategy or action plan that articulates how REDD+ contributes to national forest program objectives; and ● Provide evidence at the outcome level of the actual contributions of REDD+ activities to advancing those objectives (e.g. through policy documents, coordination mechanisms, and measurable outcomes that reinforce forest governance, conservation, or sustainable management). <p>This shift strengthens both the clarity and the practicality of the safeguard, ensuring that participants know what is expected, and that verifiers have tangible benchmarks to assess compliance</p>	The language was adjusted to require that “Public institutions have designed and implemented REDD+ activities in consistency with or complementary with the objectives of the national and if applicable, subnational, forest policies/programs.

9/19/2025	13	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.1	<p>Theme 1.2 ensures that REDD+ actions align with relevant international conventions and agreements, as required by Cancún Safeguard A. In practice, jurisdictions often struggle to demonstrate this alignment in a concrete and verifiable way — for example, by showing how the national REDD+ strategy supports the objectives, duties, and obligations under treaties such as the UNFCCC, CBD, CITES, UNCCD, and international human rights instruments (e.g., ILO 169, UNDRIP, ICCPR, and ICERD).</p> <p>Clearer language is needed to require that REDD+ implementation actively supports and integrates these objectives (rather than simply avoiding inconsistency) and to require demonstrated contributions in the outcome (rather than mere consistency). This reinforces that REDD+ is a complementary instrument within broader development and climate strategies, not a standalone effort.</p> <p>The amendments therefore focus on making explicit that jurisdictions must:</p> <ul style="list-style-type: none"> ● Have a clearly defined national REDD+ strategy/action plan that articulates how REDD+ contributes to the objectives (and respects the obligations) of relevant ratified international conventions and agreements; and ● Provide evidence at the outcome level of the actual contributions of REDD+ activities to advancing those treaty objectives (e.g., via policy cross-walks, coordination mechanisms, and measurable outcomes) while upholding and not violating any international obligations. <p>By referencing “objectives, duties, and obligations,” the amendment captures both the spirit and the letter of international law and aligns with Cancún Safeguard A and international safeguard best practice, preventing REDD+ actions from undermining commitments under instruments such as the CBD, UNDRIP, or ICERD</p>	The text was adjusted to “Public institutions have designed and implemented the REDD+ activities in consistency or complementarity with the objectives of identified, ratified and relevant international conventions and agreements”.
9/19/2025	14	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.2	<p>Theme 2.1 operationalizes Cancún Safeguard B on transparent and effective governance, by requiring jurisdictions to ensure stakeholder access to information on REDD+ activities, benefit distribution, and safeguards. In practice, many countries have freedom of information laws or establish a Safeguard Information System (SIS), but these mechanisms are often weak in practice: information may not be proactively disseminated, may be delayed, or may not be accessible in appropriate formats and languages. As a result, stakeholders — particularly Indigenous Peoples, local communities, and civil society — may not be aware of or able to use relevant information effectively.</p> <p>To address this gap, the safeguard indicators should be strengthened to require:</p> <ul style="list-style-type: none"> ● Timely, proactive, and accessible disclosure of REDD+ information, rather than reliance on ad hoc or reactive provision; ● Availability of key documents — such as benefit-sharing plans, safeguard reports, and monitoring results — in appropriate languages and non-technical formats; ● Confirmation that stakeholders have actually used and exercised their right to information, not just that the information exists on paper. <p>These changes align with international transparency norms, such as the Rio Declaration Principle 10, and UNCAC Article 13, all of which emphasize timely, non-discriminatory, and accessible public information as a cornerstone of good governance. They also respond to calls from civil society and carbon buyers for greater openness around REDD+ benefit-sharing, agreements transferring/affirming ERR rights, and safeguard performance.</p> <p>In sum, the amendments ensure that the right of access to information is effectively realized, building trust, accountability, and stakeholder engagement in REDD+ programs. The timely access to information also ensures that the public can comment at a time to influence pending decisions and approvals before they are issued.</p>	ART will provide new guidance documents for Safeguards to address this.
9/19/2025	15	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.2	<p>Theme 2.2 operationalizes Cancún Safeguard B by requiring transparent and effective governance, particularly to promote transparency and prevent corruption. In TREES, this theme ties closely to Section 3.4 on benefit sharing arrangements, which already requires Participants to describe how proceeds are allocated to stakeholders.</p> <p>Field experience shows that while benefit-sharing plans can look strong on paper, the integrity of implementation depends on additional safeguards:</p> <ul style="list-style-type: none"> • Public disclosure of REDD+ revenues and benefit allocations; • Independent oversight (e.g. audits, watchdog committees, or civil society monitoring); and • Mechanisms to detect and address irregularities (fraud, diversion, elite capture). <p>The structural indicator should therefore be clarified to require dedicated transparency and anti-corruption systems specifically for REDD+ finance, complementing Section 3.4.2. The outcome indicator should reflect the full anti-corruption cycle: prevention, detection, and response, ensuring that if misuse of REDD+ funds occurs, corrective or legal action is taken.</p> <p>These refinements align with the UN Convention Against Corruption (UNCAC) and safeguard best practice (e.g. FCPF Carbon Fund requirements for transparency and audits). They also make explicit that compliance with Safeguard B is inseparable from demonstrating integrity in benefit-sharing (Section 3.4.2), as both are assessed together under TREES safeguards.</p>	We consider that “anti corruption measures” already encompass prevention, detection and response. Some wording was changed to improve clarity of the requirement.

9/19/2025	16	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	<p>12.4.2</p> <p>Theme 2.3 is central to Cancun Safeguard B and C, requiring that REDD+ implementation respect, protect, and fulfill land and resource tenure rights. The current wording focuses on recognition and mapping of tenure rights and prohibits involuntary relocation without FPIC. While essential, this formulation does not fully address the risks observed in practice.</p> <p>Field experience and evolving international standards highlight the need to go further:</p> <ul style="list-style-type: none"> ● No REDD+ action should undermine or infringe tenure rights (whether title yet, or not). Securing tenure must be an ongoing guarantee, not a one-time administrative or legislative step (i.e. recognized tenure rights that face illegal occupancies or unfettered incursions into ancestral lands is not conformance with Cancun Safeguards). ● FPIC must apply broadly – not only to cases of physical relocation, but to any REDD+ activity that may affect Indigenous Peoples’ or local communities’ rights to land, territories, or resources. Narrow interpretations of FPIC (as limited to resettlement) are inconsistent with established jurisprudence and international standards. ● Alignment with international standards such as UN human rights treaties, the Voluntary Guidelines on the Responsible Governance of Tenure (VGGT), UNDRIP (Articles 10, 25, 26), and IFC Performance Standard 5, reinforces that REDD+ must strengthen tenure security and never erode rights to “own, use, develop, and control lands, territories, and resources” (whether recognized yet by the issuance of title or not) (“tenure rights”). <p>The amendments therefore:</p> <ul style="list-style-type: none"> ● Refine the structure/process indicator to explicitly require procedures for securing tenure, addressing overlapping claims, and ensuring FPIC applies to any rights-affecting activity; ● Strengthen the outcome indicator to make clear that stakeholders’ tenure rights are retained and respected, and that FPIC is a condition not only for relocation but for any measure that may affect rights; ● Insert a clarifying sentence that closes the misconception that FPIC is only required in cases of resettlement, consistent with international law and safeguard best practice. <p>This approach ensures REDD+ programs, including carbon crediting initiatives, cannot displace, dispossess, or compromise tenure rights—and instead are expected to contribute positively to tenure security and trust with</p>	<p>The reference to FPIC was broadened to establish that REDD+ activities have not caused any relocation or affectation to the rights to lands and resources without the free, prior, and informed consent (FPIC) of any Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent stakeholders. Furthermore, the language was changed to further clarify the requirement that public institutions respected stakeholders’ rights of access to, use of, and control over land and resources throughout the implementation of REDD+ actions.</p>
9/19/2025	17	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	<p>12.4.2</p> <p>Theme 2.4 addresses access to justice under Cancun Safeguard B by requiring jurisdictions to provide stakeholders with effective, affordable, and non-discriminatory mechanisms for grievance redress. The current indicators focus on ensuring that relevant judicial or administrative dispute resolution exists and that remedies are provided when rights are violated.</p> <p>Experience from the field shows that relying solely on existing judicial and administrative systems is inadequate. Courts and administrative channels are often too slow, costly, distant, or inaccessible for Indigenous Peoples, local communities, women, and other vulnerable groups. As a result, many REDD+ programs have operated without an adequate grievance mechanism that stakeholders could realistically use, leaving safeguards untested and grievances unresolved. If TREES is to stand on the shoulders of REDD+, it needs to reconcile this experience with its requirement of access to justice.</p> <p>To uphold international standards, TREES must require a grievance redress mechanism (GRM) that has clear mandate, resources, and accountability within the REDD+ agency responsible for the REDD+ Implementation Plan (Section 3.3).</p> <p>This does not mean creating a new national institution. Rather, it means ensuring that the REDD+ agency (or designated authority) has a formalized program-specific mechanism capable of:</p> <ul style="list-style-type: none"> • Receiving, assessing, and resolving grievances tied to activities under the REDD+ Implementation Plan; • Providing multiple, culturally appropriate entry points accessible to Indigenous Peoples, local communities, women, and vulnerable groups; • Delivering prompt and effective remedies, not just acknowledging complaints; and • Meeting the effectiveness criteria of the UN Guiding Principles on Business and Human Rights (UNGPs): legitimacy, accessibility, predictability, equitability, transparency, rights-compatibility, and continuous learning. <p>This approach aligns with best practice. Under the FCPF Carbon Fund, all Emission Reduction Programs were required to establish program-specific GRMs that were transparent, accessible, and consistent with international standards. These mechanisms proved essential in building trust, enabling accountability, and preventing conflict. TREES 3.0 should emulate this best practice by requiring REDD+ program-specific grievance redress mechanisms as part of safeguard compliance.</p>	<p>We consider that requiring a specific dedicated REDD+ grievance redress mechanism would present the risk of not having the legal authority to resolve several issues that can be related to REDD+ actions. Building on existing systems where they exist and function well continues to be the preferred pathway. However, we included additional language in Theme 2.4 indicators to explicitly require transparent listing of all dispute resolution systems that could potentially address comments, complaints or grievances from the JREDD+ program and systematization of REDD+ related disputes channeled through those systems</p>

9/19/2025	18	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.3	<p>Theme 3.1 (Safeguard C) requires jurisdictions to identify all Indigenous Peoples and local communities, or equivalent groups, within REDD+ program areas. This safeguard is foundational because rights cannot be respected if rights-holders are not identified.</p> <p>The current indicators address legal recognition and the need to identify groups, but they risk being interpreted narrowly — limiting recognition only to groups formally acknowledged by government authorities. Field experience shows that such an approach can leave out critical stakeholders, especially:</p> <ul style="list-style-type: none"> ● Indigenous Peoples without formal recognition, ● Uncontacted or voluntarily isolated peoples, ● Semi-nomadic or transhumant communities, and ● Afro-descendant and other traditional local communities with their own attachment to forests, customary norms, and experience of marginalization. <p>To close this gap, the indicators should explicitly require inclusive identification and self-identification processes, where possible (i.e. carve outs for uncontacted or voluntarily isolated peoples). This ensures recognition of groups who may not appear in official registries but meet one of the many accepted international definitions of Indigenous Peoples (including tribal peoples, Afro-descendants, and traditional local communities) (collectively referred to throughout this paper as “IPs & LCs”).</p> <p>Additionally, we propose strengthening the Structure/Process indicator to emphasize procedures that recognize self-identification and customary governance systems as valid bases for identification, in line with UNDRIP (Articles 9 and 33). This avoids exclusion of peoples based on gaps in national legislation. At the outcome level, the revised indicator clarifies that all such groups must be identified, mapped, and documented, ensuring no omission of groups living in or using forest resources within the REDD+ accounting area.</p> <p>Together, these changes set a best-practice expectation: REDD+ programs must cast a wide net, actively seeking out and recognizing all potentially affected communities, regardless of formal status</p>	The structure indicator establishes that “Participants have in place a legal framework, policies, or programs as well as the necessary procedures and resources for the identification or self-identification of Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent, including Indigenous Peoples in Voluntary Isolation and Initial Contact and transhumant communities”. The use of “equivalent” already covers groups not formally acknowledged as Indigenous Peoples or Local Communities but that hold their characteristics.
9/19/2025	19	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.3	<p>Theme 3.2 safeguards the traditional knowledge and practices of Indigenous Peoples, Local Communities, Afro-descendant Peoples, and equivalent groups. Respecting and protecting this knowledge is critical, as REDD+ programs often depend on traditional practices of forest stewardship, conservation, and sustainable use.</p> <p>The current indicators recognize the need for respect and protection but do not explicitly define the standard of consent required when such knowledge is used. Field experience shows that without clarity, “permission” may be interpreted loosely, potentially leading to superficial or coerced agreements.</p> <p>International norms — including the Nagoya Protocol (CBD Article 8j) and UNDRIP Article 31 — establish that use of traditional knowledge requires Free, Prior, and Informed Consent (FPIC) from knowledge holders, and that benefits arising from such use must be shared equitably. This ensures traditional knowledge is not misappropriated or exploited without recognition and reciprocity.</p> <p>The amendments therefore:</p> <ul style="list-style-type: none"> ● Strengthen the Structure/Process indicator to require frameworks that explicitly provide for FPIC and benefit-sharing in relation to traditional knowledge, including recognition of customary laws and intellectual property rights; ● Amend the Outcome indicator to clarify that traditional knowledge was not recorded or used without FPIC, and that equitable benefit-sharing occurred when knowledge contributed to REDD+ outcomes. <p>38</p> <p>These refinements align TREES with international obligations under the CBD, Nagoya Protocol, and UNDRIP, ensuring that REDD+ contributes to both environmental and cultural integrity</p>	Free, Prior, and Informed Consent requirements are now added to Theme 3.3

9/19/2025	20	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.3	<p>Theme 3.3 is one of the most critical safeguards, addressing Cancún Safeguard C's requirement to respect, protect, and fulfill the rights of Indigenous Peoples and Local Communities (IP and LCs). The current TREES text recognizes these rights but does not make explicit three core elements that international best practice requires:</p> <ol style="list-style-type: none"> 1. Anchoring in international human rights obligations and respect for customary laws: Rights protection must extend beyond compliance with national law to include applicable international human rights treaties (e.g., ICCPR, ICESCR, ICERD, CEDAW, ILO 169) and agreements, as the UN Declaration on the Rights of Indigenous Peoples (UNDRIP), as well as respect for communities' own customary laws and institutions. 2. FPIC as a general safeguard obligation: Currently, FPIC is only explicit in cases of involuntary relocation (Theme 2.3) or implied through participation (Theme 4.2). This is insufficient. In alignment with applicable international obligations, FPIC must apply to all REDD+ activities that may affect rights, lands, territories, resources, livelihoods, or cultural heritage, ensuring no credits are issued at the expense of IP and LC rights. 3. Clarity on FPIC implementation standards: FPIC processes must be undertaken in culturally appropriate ways, using the communities' chosen representatives, in local languages, with sufficient time for deliberation, and free of coercion. Documentation (e.g., signed agreements, meeting records, attestations) must be available for verification. <p>By making these requirements explicit, TREES 3.0 will:</p> <ul style="list-style-type: none"> ● Ensure REDD+ activities are carried out on IP and LCs' own terms, respecting their own customary norms, practices, and institutions and consistent with global human rights norms; ● Close the gap between "consultation" and "consent," reinforcing FPIC as a non-negotiable safeguard obligation; ● Provide VVBs with clear, verifiable benchmarks, thereby strengthening credibility and investor confidence. <p>In sum, these amendments will make TREES 3.0 a best-in-class standard, fully aligned with UNDRIP Articles 10, 19, and 32, the Voluntary Guidelines on the Responsible Governance of Tenure (VGGT), and the <i>growing body of safeguard jurisprudence affirming FPIC as a fundamental human right</i>.</p>	Free, Prior, and Informed Consent requirements are now added to Theme 3.3
9/19/2025	21	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.4	<p>Theme 4.1 under Cancún Safeguard D requires the full and effective participation of all relevant stakeholders in REDD+ design and implementation. The existing TREES indicator language is already strong, recognizing women, youth, and vulnerable groups as rights-holders in participation.</p> <p>However, participation must be explicitly reinforced in relation to two core sections of TREES 3.0:</p> <ul style="list-style-type: none"> ● Section 3.4.1 (ERR Rights), where stakeholders — especially those with land, resource, or carbon claims — must be actively involved in clarifying who holds emission reduction/removal rights, and in resolving overlapping claims. ● Section 3.4.2 (Benefit Sharing), where stakeholders must participate in defining who is eligible, what allocation principles are applied, and how benefit-sharing arrangements are designed and implemented. <p>Without explicit linkages, stakeholder participation risks being treated as generic consultation, rather than being embedded at these critical decision points.</p> <p>The amendments therefore:</p> <ul style="list-style-type: none"> ● Strengthen the Structure/Process indicator by explicitly requiring participation in both ERR rights clarification and benefit-sharing arrangements; ● Adjust the Outcome indicator to confirm that stakeholders were included effectively in these processes and could influence outcomes. <p>This ensures TREES 3.0 aligns with UNDRIP Article 18 (among others) and Cancún Safeguard D, while operationalizing safeguards across Sections 3.4.1 and 3.4.2 — preventing disputes, strengthening legitimacy, and building trust.</p>	It is not necessary to specify all the different processes that require full and effective participation. The new text provides consistency across Safeguards and there is a new section covering ERR rights.

9/19/2025	22	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.4	<p>Theme 4.2 is a focused elaboration of Cancún Safeguard D, addressing the participation of Indigenous Peoples, Local Communities, and Afro-descendant Peoples in REDD+ activities. The current indicators emphasize that participation should occur through communities' own decision-making structures and using culturally appropriate procedures. While strong, the indicators remain implicit on one critical safeguard: Free, Prior, and Informed Consent (FPIC).</p> <p>International standards — especially UNDRIP Articles 19 and 32 — require FPIC for any legislative or administrative measures, or projects, that may affect indigenous lands, territories, or resources. Similarly, leading REDD+ and climate finance standards (e.g., FCPF, VCS JNR) explicitly mandate FPIC. Without explicit reference, there is a risk that participation could be reduced to mere consultation rather than genuine consent.</p> <p>The amendments therefore:</p> <ol style="list-style-type: none"> 1. Explicitly reference FPIC as a condition for participation in any REDD+ activity that may affect IPs & LCs' rights, lands, territories, livelihoods, or cultural heritage. 2. Clarify that FPIC must be obtained through the communities' own representative institutions, in local languages, with adequate time for deliberation, and free from coercion. 3. Extend the participation scope to include not just REDD+ design and benefit-sharing, but also ERR rights clarification (Section 3.4.1), ensuring IPs & LCs influence foundational decisions about carbon rights. <p>In summary, the proposed amendments below make explicit that meaningful participation = participation + consent, a critical safeguard distinction. This ensures TREES 3.0 sets a high bar consistent with Cancún Safeguards (c) and (d), UNDRIP, and international best practice— providing clarity to Participants and verifiability for VVBs.</p>	Free, Prior, and Informed Consent requirements are now added to Theme 3.3
9/19/2025	23	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.5	<p>Theme 5.1 addresses the core environmental safeguard under Cancún Safeguard E: REDD+ must not lead to the conversion of natural forests and ecosystems. The current TREES 3.0 language is already strong, but an editorial adjustment is needed to remove any ambiguity about causality.</p> <p>By requiring that REDD+ activities "did not cause any conversion of natural forests or other natural ecosystems", the safeguard is framed as an absolute zero-conversion requirement. This ensures that REDD+ cannot be used directly or indirectly to replace natural forests with plantations, agriculture, or other land uses. It also provides clarity to Participants and VVBs that even partial or indirect conversion (e.g., through enabling policies or activities) is disallowed.</p> <p>The proposed refinements:</p> <ul style="list-style-type: none"> ● Aligns TREES with international best practices, such as the New York Declaration on Forests and the Convention on Biological Diversity's no-net-loss targets. ● Ensures that REDD+ contributes to forest conservation and biodiversity objectives while avoiding perverse incentives for deforestation followed by replanting. ● Helps VVBs apply a clear, binary test: any evidence that REDD+ caused conversion of natural forests/ecosystems constitutes non-conformance. <p>The structure/process indicator remains largely sufficient, as it already requires definitions, mapping, and frameworks to prevent conversion. The main adjustment is to the outcome indicator for clarity and enforceability.</p>	ART considers there is no ambiguity about causality as it is currently written.
9/19/2025	24	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.5	<p>Theme 5.2 under Cancún Safeguard E ensures that REDD+ actions both avoid harm and enhance environmental benefits. While the existing TREES 3.0 text combines these requirements; it risks being interpreted as a single goal — suggesting that biodiversity loss could be offset by benefits elsewhere. This is inconsistent with safeguard best practice.</p> <p>The amendment clarifies that two separate and non-negotiable conditions must be met:</p> <ol style="list-style-type: none"> 1. REDD+ activities must avoid any adverse impacts on natural forests, biodiversity, and ecosystem services; 2. REDD+ activities must also enhance environmental benefits, wherever possible. <p>This removes ambiguity, reinforces the "do no harm" principle, and prevents trade-offs that could justify biodiversity loss.</p> <p>The changes also:</p> <ul style="list-style-type: none"> ● Replace "natural forest areas and natural ecosystems" with "natural forests and other natural ecosystems" for consistency with Theme 5.1; ● Align TREES with global frameworks such as the CBD's Aichi Targets and the Kunming-Montreal Global Biodiversity Framework, which emphasize both halting biodiversity loss and enhancing ecosystem services; ● Encourage robust environmental and social impact assessments (ESIA/EIA) and monitoring of positive indicators (e.g., species richness, water regulation, pollination, soil health). <p>For VVBs, this wording provides a clearer benchmark: REDD+ activities must show zero net harm and demonstrable enhancements to environmental values.</p>	ART does not think the requirement suggests that biodiversity loss could be offset by benefits elsewhere. However the text has been adjusted to improve clarity.

9/19/2025	25	Climate Law & Policy and Kawari	Daniela Rey	Benefit sharing arrangements		<p>Theme 5.3 of TREES 3.0 reflects Cancún Safeguard E's requirement that REDD+ activities enhance social and environmental benefits. The current indicators require that women, youth, and vulnerable groups benefit from REDD+ actions and the distribution of benefits, but they stop short of requiring inclusivity and equity in the design and implementation of benefit-sharing.</p> <p>Field experience shows that benefits can concentrate among elites unless safeguards require that:</p> <ul style="list-style-type: none"> ● Benefits are distributed inclusively and equitably, with deliberate attention to marginalized groups; ● Social benefits are intentional outcomes, such as poverty reduction, job creation, and improved land tenure security, not incidental byproducts; ● ERR rights clarification (Section 3.4.1) and benefit-sharing arrangements (Section 3.4.2) explicitly embed equity principles, since these are the processes where exclusion or inequity most often occur. <p>The amendments therefore:</p> <ul style="list-style-type: none"> ● Strengthen the Structure/Process indicator to require frameworks and procedures that ensure benefits are inclusive and equitable, with explicit integration into ERR rights clarification and benefit-sharing arrangements; ● Revise the Outcome indicator to confirm that REDD+ implementation demonstrably enhanced social benefits in ways that are inclusive and equitable, with evidence that marginalized groups actually benefited. <p>This wording clarifies that REDD+ programs must not just "increase benefits," but must reduce inequalities, improve local well-being, and ensure vulnerable groups share fairly in the benefits of climate finance, consistent with SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities).</p>	TREES does not determine a specific outcome of the benefit distribution design in order to respect the stakeholders' negotiations, contexts and decisions. However TREES does require decision making processes and implementation processes that respect the Cancun safeguards.
9/19/2025	26	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.6	<p>Cancún Safeguard F requires that REDD+ activities address the risk of reversals (i.e., the risk that emission reductions or removals may not be permanent). TREES 3.0 currently notes that Safeguard F is covered elsewhere (in Section 7 on reversals), and therefore omits structure and outcome indicators under Section 12. While Section 7 contains robust technical provisions (e.g., reversal buffer accounts, monitoring obligations, and reversal management plans), the absence of explicit linkage in the safeguards section risks creating the impression that Safeguard F is not addressed as part of the Cancun safeguard framework.</p> <p>To close this gap, a short but explicit note should:</p> <ul style="list-style-type: none"> ● Reaffirm that Safeguard F is fully integrated into TREES via Section 7's technical requirements; ● Require Participants to demonstrate, in their safeguards reporting, how reversal risks were identified, mitigated, and monitored, in order to show consistency with Cancun Safeguard F; ● Clarify that adherence to Section 7 measures (buffer pools, legal arrangements, long-term forest management obligations) is the mechanism through which Safeguard F is "addressed and respected." <p>This addition strengthens transparency and completeness of Section 12, ensuring all Cancun safeguards are explicitly covered in TREES safeguards reporting.</p>	TREES covers the 7 Cancun Safeguards. We believe that is clear throughout the text without needing to reaffirm it.
9/19/2025	27	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12.4.7	<p>Cancún Safeguard G requires that REDD+ activities address the risk of displacement of emissions (often referred to as "leakage"). TREES 3.0 notes that no specific indicators appear under Section 12 because leakage is addressed in other technical sections (notably Section 7 on displacement). However, leaving only that statement risks giving the impression that Safeguard G is not explicitly covered in safeguards reporting. To avoid this, a clarifying note should:</p> <ul style="list-style-type: none"> ● Reaffirm that Safeguard G is fully integrated into TREES via Section 7's requirements on monitoring, managing, and minimizing leakage; ● Require Participants to demonstrate in safeguards reporting how they have applied measures to address displacement risks (e.g., leakage monitoring, regional coordination, policy measures to avoid activity-shifting); ● Reference relevant UNFCCC guidance (e.g., Warsaw Framework, Decision 17/CP.21) that results based payments require addressing displacement; ● Encourage continuous strengthening of displacement measures over time. <p>This makes clear that all Cancun safeguards (A-G) are addressed and respected within TREES 3.0, with Safeguard G operationalized through technical rules but still requiring safeguards reporting.</p>	TREES covers the 7 Cancun Safeguards. We believe that is clear throughout the text without needing to reaffirm it.

9/19/2025	28	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	12	<p>Section 12 of the ART TREES 3.0 Standard addresses environmental social and governance safeguards, a critical pillar of credible REDD+ programs. To ensure these safeguards are effectively implemented, we recommend that ART formally adopt and mandate a 2025 Safeguard Implementation Guidance as a required companion document.</p> <p>This guidance would function as a Safeguards Implementation Manual, providing detailed, practical instructions for meeting Section 12 requirements.</p> <p>By making this guidance an official part of the TREES framework, ART would ensure that all Participant jurisdictions follow the same roadmap for addressing and respecting the Cancún safeguards under TREES. Formal adoption would demonstrate that safeguard implementation is not optional or secondary, but integral to TREES — on par with carbon accounting (...) (A Safeguard Implementation Guidance for ART TREES 3.0 is attached) (...)</p> <p>Once adopted, we recommend ART commit to periodic review and update of the its finalized safeguard guidance. Lessons learned from implementation should be incorporated, and updates should be co-developed with Indigenous Peoples, Local Communities, civil society, women's groups, and youth representatives. This inclusive process ensures the guidance remains practical, culturally appropriate, and legitimate in the eyes of those most directly affected by REDD+ actions.</p>	ART will provide new Safeguards guidance documents after the publication of TREES 3.0.
9/19/2025	29	Climate Law & Policy and Kawari	Daniela Rey	ERR Rights	3.4.1	<p>Section 3.4.1 of TREES requires Participants to demonstrate their rights to emission reductions and removals (ERRs) before credit issuance. This section is central to the social integrity of ART, since carbon rights determine who owns the credits and who must share in the resulting benefits.</p> <p>While the TREES 3.0 draft provides a strong baseline, gaps remain:</p> <ul style="list-style-type: none"> ● It does not specify what counts as acceptable evidence of carbon rights; ● It does not require a comprehensive tenure assessment (statutory + customary); ● It does not explicitly state that FPIC applies where IP and LC rights are affected; ● It does not explicitly mandate public disclosure of ERR rights agreements; ● It does not expressly address how unresolved disputes affect eligibility for credit issuance; ● It does not codify protection of beneficial interests where the State holds legal title. <p>Without these clarifications, application may be inconsistent across jurisdictions, and VVBs may lack a consistent verification benchmark.</p> <p>Strengthening Section 3.4.1 with clearer requirements — including explicit recognition of statutory and customary rights, FPIC, acceptable forms of evidence, tenure mapping, dispute resolution, and beneficial interest clauses — will:</p> <ul style="list-style-type: none"> ● Provide clarity for Participants; ● Ensure VVBs apply uniform standards; ● Protect the rights of IPs & LCs and other stakeholders; ● Build market confidence that ART credits are legally and ethically sound 	FPIC, land tenure, access to information and dispute resolution are all covered in TREES Safeguards section.
9/19/2025	30	Climate Law & Policy and Kawari	Daniela Rey	Benefit sharing arrangements	3.4.2	<p>Section 3.4.2 of TREES requires Participants to describe their benefit-sharing arrangements. This provision is foundational for the social legitimacy and integrity of ART, since benefit-sharing determines how carbon finance is distributed and whether IPs & LCs, and other stakeholders are equitably rewarded for their role in protecting forests.</p> <p>The current TREES text, however, has several gaps:</p> <ul style="list-style-type: none"> ● It requires an ex-ante description of benefit-sharing arrangements, but not systematic monitoring of actual disbursements. ● It does not explicitly mandate public disclosure of benefit-sharing plans or implementation results. ● It does not codify equity principles (e.g., proportionality to contributions, prioritization of IPs & LCs, gender inclusion, protection against elite capture). ● It lacks explicit requirements for integrating nested projects or IPLC-led initiatives into jurisdictional arrangements. <p>Without stronger requirements, there is a risk of:</p> <ul style="list-style-type: none"> ● Elite capture or mismanagement of carbon revenues; ● Exclusion of IPs & LCs, women, youth, or vulnerable groups; ● Reduced buyer confidence in whether climate finance is reaching the ground. <p>Strengthening Section 3.4.2 to include transparency, monitoring, and equity safeguards will:</p> <ul style="list-style-type: none"> ● Ensure REDD+ benefits are not only promised but proven and verified; ● Provide VVBs with clear benchmarks to audit benefit-sharing; ● Reinforce market trust in TREES credits as high-integrity, rights-respecting assets 	More clarity was added in the text regarding what shall be reported in the TRD and TMR. The disclosure measures are already covered by Theme B1 of the Safeguards. TREES does not mandate specific criteria to use to decide a specific distribution of the benefits in order to respect the rights of all stakeholders to decide that in line with the safeguards.

9/19/2025	31	Climate Law & Policy and Kawari	Daniela Rey	Safeguards	3.1.2	<p>While TREES requires Participants to have a SIS, it does not currently clarify what it means to have an SIS “in place” for validation and verification purposes. This creates uncertainty for jurisdictions and VVBs alike: what counts as sufficient evidence of a functional SIS, and how should VVBs assess it?</p> <p>To address this, we recommend that ART develop additional guidance — for example, a dedicated guidance note or an update to the TREES standard — outlining the expected design features and evidence of a credible SIS. The attached Annex II -Guidance Note: Developing a High-Quality SIS offers a useful reference, as it translates UNFCCC principles into practical steps that jurisdictions can follow. ART’s guidance could distil these points and UNFCCC decisions into a TREES-specific benchmark, standardizing expectations and reducing confusion among Participants and VVBs.</p> <p>A credible SIS should meet four key criteria:</p> <ul style="list-style-type: none"> ● Transparency: Information is publicly available and updated regularly (at least every two years). VVBs should be able to verify this by accessing the SIS platform or reviewing published reports. ● Completeness: The SIS covers all Cancún safeguards (A–G), with information mapped against each TREES safeguard theme to ensure no safeguard is overlooked. ● Stakeholder participation: Stakeholders — including IPs & LCs, civil society, women, youth, and vulnerable groups — are actively engaged in SIS design and reporting. Information must be presented in user-friendly formats, local languages, and through channels that reach remote communities. ● Grievance linkage: The SIS is connected to the jurisdiction’s grievance redress mechanism, clearly directing stakeholders on how to submit concerns and how those grievances are resolved. <p>By defining these criteria, ART would be operationalizing UNFCCC SIS principles within TREES, giving Participants a clear target and VVBs a concrete checklist for validation and verification. This could be supported by a simple SIS reporting template in the Registration Document (TRD), requiring Participants to provide, for example, the URL or copy of their SIS report, dates of last update, a summary of how each safeguard is covered, evidence of public disclosure, and documentation of stakeholder engagement.</p> <p>Importantly, this guidance should not penalize countries that are still building capacity. ART could adopt a phased approach or allow time-bound improvement plans, similar to practices in MRV. If an SIS exists but requires strengthening, ART could still approve crediting provided the Participant commits to defined improvements within a set timeframe.</p>	ART will provide new Safeguards guidance documents after the publication of TREES 3.0.
9/19/2025	32	Climate Law & Policy and Kawari	Daniela Rey	Document public comment period	2.6	<p>Add new clause after 2.6.2</p> <p>2.6.3 Domestic Stakeholder Engagement</p> <p>Participants shall subject both the TREES Registration Document (TRD) and each TREES Monitoring Report (TMR) to domestic public consultation prior to final submission. These consultations shall be documented, including summaries of stakeholder feedback, how comments were addressed, and evidence of dissemination in appropriate languages and formats. The results shall be annexed to the TRD or TMR.</p>	Thank you for the suggestion. Under the Safeguards, Participants must establish participatory processes for the design, implementation and monitoring of the JREDD+ program. In many cases, stakeholders wish to participate in broader impactful decisions and steps and do not want the participation process to be restricted to a highly technical document such as a TRD or TMR. Jurisdictions shall design the participation processes considering these needs; therefore, they may include, but are not required to include, consultation on TREES documents prior to submission to ART.

9/19/2025	33	Climate Law & Policy and Kawari	Daniela Rey	Complaints & appeals	16	<p>An effective grievance redress mechanism (GRM) is fundamental to the integrity of REDD+ programs. International best practice requires that non-judicial grievance mechanisms, such as ART's, meet principles of legitimacy, accessibility, predictability, equitability, transparency, cultural appropriateness, rights compatibility, impartiality, independence, confidentiality, anti-retaliation, and continuous learning.</p> <p>While Section 16 of TREES 3.0 establishes a complaints and appeals process, a close analysis reveals that it falls short of these standards. Key shortcomings include:</p> <ul style="list-style-type: none"> ● Limited transparency: Outcomes are not publicly disclosed, undermining accountability. ● Restricted accessibility: Only narrowly defined complainants can file, and only in English by email, excluding many legitimate stakeholders. ● Narrow scope: The mechanism only reviews whether ART followed its procedures, not the substance of ART's decisions or Participant/VVB safeguard compliance. ● Lack of predictable timelines: Apart from an initial eligibility screening, there are no firm deadlines for investigations or appeals. ● Weak impartiality: Reviewers are hand-picked by ART from a non-transparent roster, the ART Board appears to retain oversight of outcomes, and the ART Secretariat exercises discretion as to whether it will act upon findings. This all raises independence concerns. ● Insufficient protections: While confidentiality is addressed via NDAs, there are no explicit anti-retaliation guarantees or whistleblower protections. ● No cultural appropriateness: Complaints can only be submitted in formal written English, via email, with no support for local languages or oral testimony. ● Unclear remedies: The mechanism does not explicitly provide redress for affected stakeholders; it is not clear what redress is available, the role the Reviewer and ART Board have in defining and approving those remedies, and outcomes are limited to "corrective and preventive actions" at ART's discretion. <p>Given ART's significant role in the carbon market and the impact its decisions can have on communities, civil society, and market confidence, its grievance mechanism must go beyond a procedural "check-box" exercise. It must be seen as legitimate, accessible, and capable of delivering meaningful remedies when stakeholders experience actual or imminent harm.</p>	<p>Thank you for sharing your concerns. We have made several changes to Section 16 of TREES, including specifying that outcomes will be published on the ART website, broadening the scope of complainants, and clarifying that complaints can be submitted in any language.</p> <p>We do not recommend providing firm deadlines or specifying types of redress, as there is likely to be significant variability in the types and complexity of complaints. Section 16.1 specifies the appropriate mechanisms for complaints related to the design and/or implementation of the Participant's REDD+ program.</p>
9/19/2025	34	Climate Law & Policy and Kawari	Daniela Rey	General		<p>In closing, we commend ART for proactively updating the TREES standard at this pivotal juncture and for integrating lessons learned from the first years of jurisdictional REDD+ implementation. Our detailed recommendations above aim to strengthen the social integrity and credibility of TREES 3.0 so that it can fully deliver on its promise: high-quality emission reductions paired with robust safeguards and equitable benefits. By embracing the proposed clarifications – from tightening safeguard requirements and explicitly mandating FPIC, to strengthening its GRM, sharpening its treatment of carbon rights and transparency in benefit-sharing – ART can ensure that jurisdictional REDD+ programs do more than reduce carbon: they uphold communities' rights, foster trust with stakeholders, increase demand through improved market integrity, and enhance co-benefits for people and nature.</p> <p>Our submission underscores five priority areas for strengthening social integrity in TREES 3.0:</p> <ul style="list-style-type: none"> ● Safeguards (Section 12): Clear, actionable requirements that make safeguards operational throughout program design and implementation, supported by dedicated Safeguard Implementation Guidance to bridge the gap between principles and practice. ● ERR Rights (Section 3.4.1): Stronger provisions requiring comprehensive tenure assessments, express recognition of customary rights, the application of FPIC and disclosure requirements to ERR agreements where rights-holders are affected, to ensure credits rest on a solid foundation of legal and social legitimacy. ● Benefit Sharing (Section 3.4.2): Transparent, equitable arrangements, publicly disclosed and verifiable, that guarantee climate finance reaches Indigenous Peoples, local communities, and other forest stewards in a fair and inclusive manner. ● Stakeholder Engagement and SIS (Sections 2.6, 3.1.2): Enhanced requirements for meaningful participation and robust, transparent safeguard information systems that function as active channels for accountability and stakeholder oversight. ● Grievance Redress (Section 16): A strengthened, independent, and accessible mechanism capable of providing timely and legitimate remedies to affected stakeholders, reinforcing trust and accountability in the ART system. 	<p>Thank you for the reflections. Please see responses to individual suggestions.</p>
9/19/2025	35	Climate Law & Policy and Kawari	Daniela Rey	General		<p>If adopted, our proposed enhancements will help align TREES 3.0 with international best practices, the international duties and obligations of Participants (UNFCCC Cancún safeguards, UNDRIP, ICCPR, and others), giving jurisdictions a clear roadmap to deliver emission reductions without social trade-offs. In practice, this means REDD+ programs under ART will be better equipped to protect indigenous rights, prevent land conflicts, combat corruption, and promote inclusive decision-making – all while achieving climate goals and contributing to the growth of a high integrity carbon market that crowds in public and private finance. The ultimate outcome will be a REDD+ credit that is beyond reproach in integrity, satisfying both carbon market requirements and the expectations of communities, NGOs, and buyers for strong social and environmental outcomes.</p>	<p>Thank you for the reflections. Please see responses to individual suggestions.</p>

9/19/2025	36	Climate Law & Policy and Kawari	Daniela Rey	Safeguards		Finally, we wish to comment on ART's Beyond Carbon Benefits (BCB) initiative in the context of TREES 3.0. We welcome the intent of the new BCB certification to recognize and reward the positive social, cultural, and biodiversity impacts of REDD+ programs. However, we emphasize the importance of sequencing: the core TREES standard revisions should be finalized and implemented before rolling out the optional BCB modules. In our view, a robust TREES 3.0 – with strengthened safeguards, rights protections, and benefit-sharing mechanisms – is the necessary foundation upon which any “beyond carbon” claims must rest. By completing the TREES 3.0 updates first, ART will ensure that jurisdictions focus on getting the basics right (social and environmental integrity) through satisfaction of TREES, and only then move to transparently report additional co-benefits. This sequencing will avoid confusion, inadvertent duplication of requirements, prevent dilution of attention from critical core issues, and ultimately make the BCB certification more credible and valuable once it is layered onto a strong base.	TREES 3.0 and Beyond Carbon Certification are two independent standards. TREES 3.0 is being published before BCB.
9/19/2025	37	Climate Law & Policy and Kawari	Daniela Rey	General		We appreciate the opportunity to contribute to this. We firmly believe the draft TREES 3.0 is moving in the right direction, we support these enhancements to safeguard and benefit-sharing provisions, and agree that ART should hold all programs to the highest standards of integrity and transparency. We are encouraged by ART's receptiveness to stakeholder input and its commitment to continuous improvement. By adopting the recommendations in this submission – and by timing new initiatives like BCB appropriately – ART can solidify its leadership in high-integrity jurisdictional REDD+. We look forward to seeing these revisions reflected in the final TREES 3.0 standard and stand ready to support their implementation	Thank you for the support.
9/25/2025	1	Conservation International	Jason Funk	General		Conservation International acknowledges the release of the TREES 3.0 draft for consultation as an important milestone in the continued evolution of ART's standard, and we appreciate the opportunity to provide comments. As an organization dedicated to addressing climate change, biodiversity loss, and sustainable development—and recognizing the role, importance, and rights of Indigenous Peoples and local communities to achieving nature and climate goals—Conservation International understands that natural climate solutions, such as jurisdictional REDD+, are essential to global climate mitigation. The updates proposed in TREES 3.0 have the potential to strengthen the integrity, impact, and accessibility of jurisdictional REDD+ programs by enhancing methodological rigor and clarity, as well as by better aligning with emerging best practices. The following comments are intended to support the clarity, consistency, and effectiveness of TREES 3.0 and its implementation, with the goal of ensuring a robust and equitable standard that delivers high-integrity outcomes for people, nature, and climate.	Thank you very much for the submission. Please see responses to individual comments.
9/25/2025	2	Conservation International	Jason Funk	General		We receive frequent requests at CI for assistance with interpretation of the standard and its application to real-world circumstances. We were hopeful that this update might provide a higher degree of detail, overall, in areas that are ambiguous or characterized by uncertainty. We know that flexibility is necessary in the standard, but we also know that such flexibility is interpreted as vagueness at times, which creates a barrier to the adoption and implementation of TREES.	Thank you for the reflection.
9/25/2025	3	Conservation International	Jason Funk	Editorial		We would find it helpful if the standard included an index of terms, to make it easier to find where specific terms and issues occur in the standard.	Thank you for your comment. We have opted not to include an index at this time as we feel the Table of Contents sufficiently suggests where different topics are covered.
9/25/2025	4	Conservation International	Jason Funk	Editorial		We suggest a careful proofread the standard to check for consistency in the use of terminology throughout, even to the point of using consistent capitalization (or not) for terms like “crediting period”.	We have proofread the Standard, and made the capitalization of crediting period consistent throughout.
9/25/2025	5	Conservation International	Jason Funk	ART timeline	1.2.2	To provide clarity about the “cutoff” date for version 2.0, we suggest specifying how and where the notification of adoption will be posted, and we suggest flagging which elements qualify under option 2 (for example, using a standardized footnote to indicate new or revised provisions that do not affect the crediting level, since this can be unclear).	As noted in Section 1.2.2, the Board-approved version of the Standard will be posted on the ART website. There are no provisions specified that Participants may optionally adopt before moving to the new version of the Standard; this option has been removed from Section 1.2.2.
9/25/2025	6	Conservation International	Jason Funk	Editorial	2.3	Suggest to clarify the rationale for crediting periods of less than 5 years, perhaps by changing the relevant sentence to the following: “The crediting period may be less than 5 years only in cases in which a subnational Participant is required to terminate its crediting period on December 31, 2040, per section 3.1.1 of this Standard, which may necessitate a crediting period of less than 5 years.”	Thank you for your comment.
9/25/2025	7	Conservation International	Jason Funk	ART timeline	2.5	Please provide an example to illustrate how a TRD may cover multiple calendar years but must show emissions per calendar year, to clarify the distinction made in the text.	This requirement applies to TREES Monitoring Reports. Emissions must be reported per calendar year, but multiple years may be contained in the same report. For example, the TREES Monitoring Report may report results for 2022-2025 but within the report, 2022, 2023, 2024 and 2025 annual information must be listed separately.
9/25/2025	8	Conservation International	Jason Funk	Editorial	2.5	“Proposed Participants” - Since there is no definition of this concept in the definition part of the document, we suggest to specify who is eligible to submit a TREES Concept.	We changed this to say “potential Participants.” Eligibility is specified in Section 3.1
9/25/2025	9	Conservation International	Jason Funk	Document public comment	2.6.2	We suggest specifying which languages feedback will be posted in, and we request a process for translating stakeholder feedback for transparency – or clarity about this process, if it exists already. Please clarify if stakeholders may submit feedback in multiple languages.	Stakeholders may submit comments to ART or on Participant programs in any language. Text has been added to Section 2.6 to ensure clarity.

9/25/2025	10	Conservation International	Jason Funk	Nesting & double counting	3.1	The second paragraph mentions that "ART does not prescribe <i>how</i> " activities must be nested into programs. However, based on requests we have received, we believe that Participants may require additional clarity about the conditions (if any) under which nesting of such activities is required as part of the standard. Furthermore, since ART has elaborated elsewhere its guidance in regard to nesting, it may be appropriate to include or make reference to that guidance at this point in the standard.	This sentence has been modified to say "whether or how" activities must be nested, as there are no conditions under which nesting is required. Our requirements are that there is no double counting (13.1) and that the safeguards are met. We do not feel it is appropriate to link to ART's guidance on nesting as these materials are always being updated - we note that ART is working on a paper on nesting to describe potential approaches a jurisdiction may take.
9/25/2025	11	Conservation International	Jason Funk	Eligibility	3.1.1	The 2.5 million hectare eligibility threshold for subnational accounting areas continues to be a critical restriction for many developing countries. In more than one instance, we have seen subnational jurisdictions that would otherwise qualify for TREES – and who would prefer it to other standards – opt for a different standard that lacks the support and credibility of TREES. We remain concerned that this threshold is limiting participation, credit supply, and the development of experience and familiarity with the TREES standard in many places. Furthermore, we suspect that, in some cases, this threshold may push countries to develop nation-wide proposals without having the capacities to do so, precluding the development of experience and good practices at the subnational level. Finally, we are concerned about the provision that disallows subnational participants (particularly Indigenous Peoples) to aggregate territories and participate directly in TREES as Participants, since it limits participation that would otherwise extend the scope and impact of TREES.	The ART Board has opted to refine the transition pathway criteria in Section 3.1.4 - jurisdictions that meet the criteria are able to use a minimum forest area of 1.25 million hectares for up to two crediting periods. A national government may aggregate subnational areas, but subnational governments may not aggregate themselves; ART cannot adjudicate disputes between subnational governments, so we require a single overarching authority to be the Participant.
9/25/2025	12	Conservation International	Jason Funk	FCPF transition	3.1.3	While the proposed section adds clarity about the eligibility criteria for transitioning FCPF programs, we suggest adding more detail (in this section or elsewhere in the standard) on the issuance of FCPF credits in ART registry so Participants understand this as an option as well.	The reissuance of FCPF credits in the ART Registry is not related to TREES, and so is not appropriate to include within the standard itself. More information about FCPF credit reissuance is available in the ART Registry Operating Procedures: https://artredd.org/wp-content/uploads/2025/04/ARTRegistryOperatingProcedures_March-2025.pdf .
9/25/2025	13	Conservation International	Jason Funk	Editorial	3.2	For clarity, please capitalize "REDD+ Activities" and make reference to REDD+ definition as included in Definitions section.	Section 3.2 has been edited to more clearly define eligible activities.
9/25/2025	14	Conservation International	Jason Funk	Forests remaining forests	3.2	The provision that makes "removals from forests remaining forests" ineligible for crediting is a significant concern for CI and many countries that have made great efforts and investments in maintaining and expanding their forest cover. We remain concerned that this provision will contribute to inconsistencies between a Participant's TREES reporting and its respective reporting of its National GHG Inventory, contributing to perceptions of inconsistencies and lack of accounting integrity. In many circumstances, this provision could lead to perverse incentives or undesirable impacts, as Participants strive to preserve their ability to generate credits over time. We strongly recommend revisiting this decision, or at least posting a rationale for the ongoing omission of legitimate climate mitigation practices – already included in the UNFCCC definition of REDD+ since 2008 – from this important and widely relevant REDD+ standard.	Thank you for sharing your concern. More information about the ART Board's decision not to include removals from forests remaining forests at this time is available in the Statement of Reasons.
9/25/2025	15	Conservation International	Jason Funk	REDD+ Implementation Plan	3.3	We suggest adding language to give clear guidance to subnational Participants in the event that no National REDD+ Strategy/Action Plan exists, or a Strategy/Action Plan is developed or modified after the acceptance of a subnational Action Plan. Under such circumstances, subnational Participants will need additional guidance about how their REDD+ interventions should be specified. The requirement that subnational Participants "must explain any differences between the two plans" may be unnecessary and may place undue burdens on subnational Participants that have been working in good faith to implement their own plans.	We have added a sentence to Section 3.3 specifically to clarify the requirements for subnational government Participants.
9/25/2025	16	Conservation International	Jason Funk	ERR Rights	3.4.1	We suggest that Participants might find it helpful to see examples of documents that meet requirements listed in section 3.4.1 for demonstration of rights to the ERRs generated from the accounting area.	Thank you. We will consider this suggestion as we consider developing guidance documents.
9/25/2025	17	Conservation International	Jason Funk	Benefit sharing arrangements	3.4.2	We suggest that Participants should be required to include a description of how they will periodically review and make any adjustments to BSAs based on past performance or stakeholder consultations, and we suggest that they report on such reviews and adjustments in the course of meeting their requirements under the respective Safeguards.	The text was modified to request a description of the process used to review and if desired, make changes to the agreements. There is also a requirement to describe any changes to the agreements since the last TMR was submitted.
9/25/2025	18	Conservation International	Jason Funk	HFLD	3.5	We appreciate the elaboration of additional information about the HFLD methodology in this consultation draft, including the reference to recent peer-reviewed science that demonstrates the conservativeness of this methodology. Nevertheless, the eligibility criteria for the HFLD module will continue to exclude a substantial number of potential Participants that have made significant efforts to protect and conserve forests (despite social and economic costs). Those that do not meet the eligibility requirements will continue to lack incentives to reward landowners for their efforts to maintain forest cover, leaving them ill-equipped to resist deforestation. Furthermore, the calculation of credits for those that do meet the criteria still offers a very small reward for the extensive and growing efforts required to protect forests in HFLD jurisdictions. Based on our experience, we suggest additional consideration of ways to expand eligibility or flexibility for implementing the HFLD approach, which seems to leave some jurisdictions with relatively few options for participation. This is particularly critical when it comes to the need to conserve high-carbon ecosystems.	Thank you for sharing your concern.
9/25/2025	19	Conservation International	Jason Funk	Carbon	4	We suggest to explicitly mention that 1 TREES credit = 1 ton CO ₂ -e, to avoid any confusion.	This is specified in the beginning of Section 5.

9/25/2025	20	Conservation International	Jason Funk	Alignment with UNFCCC and national systems	5.1	While the TREES 3.0 draft introduces greater flexibility in the Baseline Validity Period (BVP), the rigid requirement that all Historical Reference Periods (HRPs) be fixed at five years prevents meaningful alignment with nationally determined Forest Reference Levels (FRLs). National FRLs frequently use longer or differently structured HRPs, and locking ART to a 5-year look-back can perpetuate divergence between ART crediting levels and FRLs. We had hoped that ART would take this review as opportunity to develop guidance in how Participants can bring their in HRP into alignment with national FRL reference periods, while continuing to meet integrity expectations. We believe this could help to enable alignment and ensure comparability across systems, promoting consistent reporting and the credibility of both systems. We note that the IPCC provides guidance on methods to preserve methodological consistency (2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories: Volume 1 - General Guidance and Reporting; Chapter 5 – Time Series Consistency), and we believe this guidance could be adapted for application to the TREES standard.	The reference period for TREES was selected as 5 years based on an analysis conducted, and to ensure consistency across all Participants. TREES has specific requirements for crediting levels and carbon accounting in order to ensure market requirements are met. TREES requirements may not always align with a Participant's FREL/FRL but that is acceptable and to be expected as TREES fulfills a different role than the UNFCCC reporting. Please see the Statement of Reasons for TREES 1.0 for more information: https://www.art-redd.org/wp-content/uploads/2022/01/TREES-v1-Statement-of-Reasons-February-2020.pdf
9/25/2025	21	Conservation International	Jason Funk	Carbon accounting	5.3	TREES 3.0 requires use of IPCC-aligned methods but does not establish rules for reconciling differing emission factors (EFs) across scales. In practice, national FRLs often use Tier 2 EFs, while jurisdictional and project-level efforts may use Tier 3 or locally derived factors, leading to significant divergence in reported emissions and removals. We would like TREES 3.0 to offer explicit guidance for EF harmonization — for example, allowing transparent side-by-side reporting of national and subnational/project EFs with a progressive pathway toward convergence into a national EF library. Without such guidance, we fear that TREES could discourage investment in higher-tier methods and undermine comparability across systems.	We agree that such guidance would be useful to jurisdictions, but do not think it is appropriate to include within TREES.
9/25/2025	22	Conservation International	Jason Funk	Permanence	7.1.3	In general, the procedures described in this section are unclear and could lead to confusion or inconsistency in their implementation. For instance, some of the language seems to contradict itself, as in the case of the sentence “The buffer pool contribution based on the risk assessment must be 25% for the 5 calendar years following a reversal”, which is then contradicted by the following sentence, which specifies that the contribution is actually 30%. We recommend that this procedure and all similar mathematical requirements should be expressed in equation form to avoid confusion.	The 30% contribution after a reversal has been more clearly described in Section 7.1.3. We hope the new risk rating tool results in greater clarity.
9/25/2025	23	Conservation International	Jason Funk	Leakage	7.2	We propose to amend the leakage deduction calculation to allow subnational jurisdictions to reduce the deduction through the cancellation of HFLD credits from their accounts, allowing the cancellation of 1 HFLD credit cancelled to reduce 1 ton of Leakage Deduction. The specific application, rationale, and proposed use cases for this amendment are described in the Appendix at the end of this submission. [see full submission for Appendix]	Thank you for the suggestion. ART does not feel it appropriate to allow offsetting of leakage deductions through the purchase of other fungible TREES Credits.
9/25/2025	24	Conservation International	Jason Funk	Uncertainty	8	Similar to section 7, we recommend that this procedure and all similar mathematical requirements should be expressed in equation form to avoid confusion. In addition, a worked example or illustration of how to identify the half-width of the 90% confidence interval may be useful to many participants.	Thank you for this comment. We will consider it as we develop guidance documents to accompany TREES 3.0.
9/25/2025	25	Conservation International	Jason Funk	HFLD	8	Jurisdictions that meet the eligibility criteria for the HFLD module may find the uncertainty deduction procedure to be especially difficult, overly punitive, or simply impossible to implement, due to the paucity of data and the potential for large variability in annual emissions relative to the absolute quantity of annual emissions. We believe that alternative methods for calculating uncertainty for HFLD Participants may be required, to promote participation and clarity among the few jurisdictions that can meet the strict HFLD eligibility criteria	Thank you for sharing your concern. At this point, we do not have a scientific justification to require an alternative uncertainty approach for HFLD jurisdictions.
9/25/2025	26	Conservation International	Jason Funk	Safeguards	12.4	We support the specific inclusion of “women, youth and vulnerable groups” in outcome indicators. We suggest inclusion of people with disabilities as well. To be more precise and inclusive, we consider it good practice to refer to “vulnerable and marginalized” groups, which acknowledges both situational risk (vulnerable) and systematic exclusion (marginalized).	Thank you. There are many groups that requested not to be called marginalized in the standard because of a negative connotation, especially in certain languages and countries. As a result of these requests, ART decided to only keep the word vulnerable.
9/25/2025	27	Conservation International	Jason Funk	Safeguards	12.4	We request that Theme 4.2 should specifically include reference to gender responsive participatory procedures, specifically: In both Structure & Process indicator and Outcome indicator: “....., ensuring adequate conditions for their participation and using culturally appropriate, gender-responsive procedures”	The emphasis of Theme 4.2 is in the adequate conditions for the participation of Indigenous Peoples, Local Communities, Afro-descendant Peoples. Hence, ART decided not to add other characteristics.
9/25/2025	28	Conservation International	Jason Funk	Benefit sharing arrangements	12	We support specific inclusion of outcome indicators related to benefit distribution, as these can bring clarity and highlight principles necessary for equitable benefit distribution.	Thank you for the comment.
9/25/2025	29	Conservation International	Jason Funk	Corresponding adjustments/ CORSIA	13.3	We suggest to rephrase the following sentence: “At present, voluntary market transactions do not require corresponding adjustments.” However, we have already seen some countries require corresponding adjustments in their national regulation. To promote clarity and future-proof the standard against changes in the non-TREES context, we recommend to rephrase it as follows: “Although voluntary market transactions do not always require corresponding adjustments, some countries may include provisions in their national regulations for those to occur when countries include these transactions as ‘other purposes’ under Article 6 of the Paris Agreement, or as an option for voluntary transactions. In this case, the relevant Article 6 guidance and/or requirements of national regulations would apply, notwithstanding the requirements of the TREES standard; TREES does not provide a pathway to circumvent such requirements.”	We have adjusted this sentence to address this concern.
9/25/2025	30	Conservation International	Jason Funk	Complaints & appeals	16.1	We seek further clarity on what types of complaints would be fall in the category of not following ART processes and could, therefore be communicated to ART, versus those that are thought to fail to meet the Standard and, it seems, should be reported to the VVB or as part of the public comment period. A complaint stating a jurisdiction’s dispute resolution mechanism is deficient seemingly goes against both the process and the Standard.	Functioning dispute resolution mechanisms are required by the TREES safeguards in Theme 2.4, which has been updated with additional language around transparent and proactive communication of such mechanisms. If dispute resolution mechanisms are not functioning, this would be a major nonconformance and the Participant would not be able to successfully complete verification until a resolution had been completed.

9/25/2025	31	Conservation International	Jason Funk	Complaints & appeals	16.1	For complaints that are recommended to be directed to the VVB, we believe additional information is needed to understand the purpose and relevant circumstances of such complaints, as well as guidance about what the VVB should do with such information. If trust is lost in an organization or process, it is unlikely that a person would be inclined to pursue resolution via that same organization or processes.	We have provided additional information on the use of comments directed to the VVB in Section 16.1.
9/25/2025	32	Conservation International	Jason Funk	Complaints & appeals	16.2	We suggest explicitly noting that complaints may be submitted in any language, for clarity.	This has been noted in Section 16.2.
9/25/2025	33	Conservation International	Jason Funk	Complaints & appeals	16.2	For transparency and to avoid redundant complaints, we suggest that active and resolved complaints should be posted publicly on the ART website (protecting anonymity of the Complainant, where necessary), along with the current status of their review (e.g. "under review", "resolved", etc.). Access to the appropriate email address and information about the procedures related to the grievance mechanism should also be available on the ART TREES website in all the languages supported by ART.	Resolved complaints are posted publicly on the ART website here: https://www.artredd.org/complaints/ . A summary of Section 16 and associated guidance are also available on our website, and will be updated as needed after the release of TREES 3.0.
9/25/2025	34	Conservation International	Jason Funk	Editorial	Definitions	We suggest the change in bold: "...information on what a country jurisdiction has in place..."	This change has been made.
9/25/2025	35	Conservation International	Jason Funk	Editorial	Definitions	We suggest capitalizing "Peoples" in "Uncontacted peoples" for consistency unless purposefully lowercase.	We are no longer using this term in response to other comments.
9/25/2025	36	Conservation International	Jason Funk	Safeguards	Definitions	Include standard definition of gender-responsive (see UN REDD for definition)	TREES does not use the phrase gender-responsive, so it is not included in the definitions.
9/25/2025	37	Conservation International	Jason Funk	Other ART documents	Annexes	Suggest mention or links to ART websites where additional resources are made available to facilitate program development and implementation. For example, the ESG Safeguards Guidance documents and cross reference tables.	ART does not link to other resources as we are constantly developing and updating materials. We are working on a new website architecture to make it easier to find materials on our website.
10/1/2025	1	Earth Innovation Institute (EII)	Monica de los Rios	Safeguards	3.1.2	<p>3.1.2 National Reporting Requirements (<i>ART's note: See context for this comment directly in the submission</i>)</p> <p>Comment: The requirement that subnational participants must have "submitted to the appropriate national government entity a Summary of Information or a safeguards report [...]" consistent with the national report for</p> <p>The UNFCCC has no basis in Brazilian law. In the case of Brazil, national legislation does not require or establish formal procedures for submitting summaries or reports on safeguards for subnational programs to the national authority. Thus, the TREES provision creates an additional obligation that is not present in the legal system, with direct implications for CONAREDD+, which would have to receive and verify such reports without a normative basis or established procedures.</p> <p>On the other hand, Brazilian legislation already has several rules related to socio-environmental safeguards that bind jurisdictional and national REDD+ programs. In addition, the construction of the national SISREDD+ – currently under development – should become the institutionalized channel for reporting and systematizing this information, fed by the responsible national entities. Suggestion: Therefore, it is suggested that the wording of the requirement be revised to adopt a more comprehensive and flexible formulation that recognizes the diversity of regulatory and institutional arrangements existing in countries. Instead of imposing a uniform obligation to submit reports to national entities, the standard could require participants to demonstrate consistency and compatibility with existing national systems and procedures, where applicable, as in the wording below:</p> <p>"Demonstrate that information on safeguards has been reported and/or systematized in a manner consistent with existing national frameworks, rules, or systems, where applicable, including, for example, the submission of a Summary of Information to the competent national government entity, where such a procedure is in place.</p> <p>Additionally, prove that the tools for tracking and/or monitoring safeguards are compatible with national systems under development or already established, in particular with the National Safeguards Information System, when available."</p>	TREES requirements may in some cases generate additional tasks for governments that did not exist before joining ART. However, the Secretariat has reviewed all requirements to make sure they do not generate unnecessary or excessive burdens. The elaboration of a safeguards report is a requirement for all participants that increases transparency and aligns with the UNFCCC decisions. For that reason, the requirement is kept.

10/1/2025	2	Earth Innovation Institute (EII)	Monica de los Rios	Benefit sharing arrangements	3.4.2	<p>3.4.2 – Benefit Sharing Agreements</p> <p>Comment: The TREES 3.0 requirement regarding benefit sharing once again appropriately recognizes the importance of ensuring transparency and equity in arrangements for the distribution of revenues and incentives derived from REDD+. However, the Brazilian experience shows that the early definition of benefit sharing mechanisms — including specific percentages and subprograms — at the registration or initial structuring stage, before credits are actually generated and verified, can significantly increase the risks of social conflicts and frustrated expectations.</p> <p>In Brazil, consultation processes on benefit sharing, when carried out prematurely, have revealed governance challenges, including political pressures and disputes between social segments. This is because the debates are shifted to a phase in which there are still no consolidated results or available resources, which can compromise the credibility of the process.</p> <p>Suggestion: Therefore, it is recommended that, in the Registration Document, the requirement be limited to the presentation of studies, diagnoses, technical analyses, and dialogues, especially with governance spaces, developed or under development to support the design of the benefit sharing strategy. Detailed consultative processes and definitive implementation arrangements, including percentage allocations and the definition of subprograms, should only be required in subsequent Monitoring Reports, when REDD+ results and certified credits are available.</p> <p>This differentiation of stages allows the standard to be aligned with good practices observed in national contexts such as Brazil, ensuring both technical consistency and adequate management of social and political risks associated with the issue.</p>	Clarifications were added on the timing for each requirement.
10/1/2025	3	Earth Innovation Institute (EII)	Monica de los Rios	Safeguards	12	<p>Section 12 – Environmental, Social, and Governance Safeguards</p> <p>General aspects</p> <p>Comment: Since the first version of TREES, the use of the term "indicators" to refer to safeguard monitoring elements has caused conceptual difficulties. What the standard refers to as indicators does not, in fact, have the typical characteristics of an indicator—such as a measurable variable with attributes of periodicity, reference value, and unit of measurement.</p> <p>Suggestion: From a technical and conceptual standpoint, it would be more appropriate to adopt the term "requirements," which more accurately reflects their normative and qualitative nature.</p> <p>Comment: In addition, it is recognized that the option of integrating structure and process indicators into the same framework makes it easier for participants to complete the documents. However, a better specification of what TREES calls as "process indicators." These elements should demonstrate, whenever possible, how the legal and political frameworks described in the structure indicators are being effectively implemented.</p> <p>It should be noted, however, that implementation does not occur solely through administrative procedures or the provision of financial resources, but also through other public policy instruments (plans, agreements, governance bodies, financial mechanisms, etc.), which must be considered in order to accurately reflect progress in the application of safeguards.</p> <p>Suggestion: The wording could be more comprehensive, such as "as well as the procedures, resources, and other instruments necessary for implementation, including plans, governance bodies, information systems, or others, appropriate for...".</p>	Thank you for the recommendation, however ART decided to keep the terminology (indicators) to ensure continuity and broader understanding of the structure of the Standard. We added the word mechanism to all process indicators and will ensure guidance document clarify the scope of resources that should be considered.
10/1/2025	4	Earth Innovation Institute (EII)	Monica de los Rios	Safeguards	12.4.2	<p>THEME 2.1 Respect, protect, and fulfill the right of access to information.</p> <p>Suggestion: Considering that the structure must be in place and the processes being implemented during the accreditation period, the text of the structure and process indicator should be "Participants have in place a legal structure, policies, and/or programs, as well as the necessary procedures and resources to provide access to information related to REDD+ activities, distribution of REDD+ benefits, and how safeguards ARE addressed and respected."</p>	The intention of the phrase "how safeguards have been addressed and respected" reflects the fact that TREES Monitoring Reports are always focusing on periods of time that have already happened.

10/1/2025	5	Earth Innovation Institute (EII)	Monica de los Rios	Safeguards	12.4.2	<p>THEME 2.3 Respect, protect, and fulfill land tenure rights</p> <p>This theme presents a more complex scenario, as discussed below:</p> <p>1. Recognition of conceptual misalignment Safeguard B (transparent and effective governance) focuses on institutional structures, decisionmaking processes, and accountability mechanisms. Theme 2.3, by including land tenure rights, goes beyond this scope and approaches rights safeguards, especially Safeguard C. This creates a certain internal inconsistency, since the other themes of Safeguard B are focused on governance arrangements.</p> <p>2. Risk of repetition and overlap Overall, when filling out the documents, we noticed that the content of Theme 2.3, especially in relation to PIPCTs, is already addressed in Safeguard C (e.g., Theme 3.3). The duplication causes confusion and overloads the reports with very similar requirements in different sections.</p> <p>3. Gap identified The current standard does not seem to explicitly provide for comprehensive mapping of all stakeholders (not just PIPCTs), which is essential in the context of the UNFCCC and Brazil, where family farmers, agrarian reform settlers, medium-sized producers, the private sector, and other actors also play a relevant role in generating REDD+ results. This mapping would be essential to support both governance (Safeguard B) and equity in benefit sharing (Safeguard D).</p> <p>4. Possible paths Option A – Reposition Theme 2.3 Move the content on land rights to Safeguard C (where there is already a focus on rights), but adjust the wording so as not to restrict it to PIPCTs. This would require expanding C to cover the rights of all relevant stakeholders, not just PIPCTs. If this expansion were to occur, the same could be done with Topic 3.1, enabling Participants to submit rules and procedures for identifying all stakeholders, especially PIPCTs.</p>	Cancun Safeguard B is specific to Indigenous Peoples and Local Communities, hence Theme 2.3 cannot be moved there as it covers the rights of other stakeholders too.
10/1/2025	1	Emergent	Paz Lozano	General		<p>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.</p>	Thank you for the reflections and submission.
10/1/2025	2	Emergent	Paz Lozano	General		<p>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:</p>	Thank you for the reflections. Please see responses to individual suggestions.
10/1/2025	3	Emergent	Paz Lozano	General		<p>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.</p>	Thank you for the reflections. Please see responses to individual suggestions.
10/1/2025	4	Emergent	Paz Lozano	ART timeline		<p>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.</p>	We have made changes to Section 3.4.2 to be clearer around the timing requirements for benefit sharing arrangements.
10/1/2025	5	Emergent	Paz Lozano	ART timeline		<p>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.</p>	ART feels it is critical to have regular reporting and verification at a minimum of every two years. Participants are always welcome to submit variance requests related to the frequency of monitoring and reporting due to data availability, resource concerns, or other factors.

10/1/2025	6	Emergent	Paz Lozano	Other ART documents		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.	The TREES 3.0 templates provide greater specificity on what information should be presented in which sections of the TRD/TMR.
10/1/2025	7	Emergent	Paz Lozano	Other	1.2.2	<p><i>“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 except where the new TREES explicitly specifies where new or revised provisions may be adopted that do not affect the crediting level.”</i></p> <p>Language unclear if adoption is optional or mandatory; HJs may be confused about which provisions must be adopted. We suggest replacing “may” with “must” if mandatory; explicitly list which provisions are compulsory at next reporting.</p>	There are no provisions in TREES 3.0 that may be or are required to be adopted while continuing to use TREES 2.0, so we have removed this language to prevent confusion.
10/1/2025	8	Emergent	Paz Lozano	ART timeline	2.1	<p><i>“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.”</i></p> <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. 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>	ART’s oversight of the validation and verification process is described in the TREES Validation & Verification Standard.
10/1/2025	9	Emergent	Paz Lozano	ART timeline	2.5	<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 and technical assistance for many jurisdictions. Clarifying the consequences of not meeting this deadline in the standard would be helpful.</p>	<p>Participants will need to submit a new TREES Concept if they do not submit a TRD within the 2 year window; this has been clarified in Section 2.5. This will impact the potential start date of the Participant’s initial crediting period.</p> <p>ART does not agree with adding a deadline to the TMR. We have not seen long delays between TRD and TMR submission.</p> <p>Thank you for sharing your concern around incomplete TRDs.</p>
10/1/2025	10	Emergent	Paz Lozano	ART timeline	2.5	<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>	Variance requests vary widely in scope and are approved by the Board who may require additional information from the Participant. As such, ART does not believe a timeline for review is appropriate.

10/1/2025	11	Emergent	Paz Lozano	ART timeline	2.5	<p><i>“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.”</i></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 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 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 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>	ART feels it is critical to have regular reporting and verification at a minimum of every two years. Participants are always welcome to submit variance requests related to the frequency of monitoring and reporting due to data availability, resource concerns, or other factors. ART will work with Participants to determine an appropriate reporting schedule for their first crediting period.
10/1/2025	12	Emergent	Paz Lozano	General		<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>	Thank you for the suggestion. ART conducted broad stakeholder outreach as part of the launch of the comment period.
10/1/2025	13	Emergent	Paz Lozano	Document public comment period	2.6.2	<p>It would be helpful to clarify whether the audit process can begin before this public comment period has concluded. Emergent is 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.</p>	The audit process may begin before the public comment period is completed.
10/1/2025	14	Emergent	Paz Lozano	Corresponding adjustments/ CORSIA	3.1.1	<p><i>“The host country may also elect to authorize transactions for non-compliance purposes.”</i></p> <p>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?</p>	Revisions have been made to clarify this requirement.
10/1/2025	15	Emergent	Paz Lozano	Eligibility	3.1.2	<p><i>“If a TREES Participant is a subnational government, the Participant must demonstrate conformance with Cancún Safeguards related requirements, including:”</i></p> <p>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.</p>	TREES does not require national systems to be finalized or at a specific level of advancement for a subnational government to participate. We are happy to address any questions about specific countries on a case-by-case basis.
10/1/2025	16	Emergent	Paz Lozano	FCPF transition	3.1.3	<p>Emergent is very supportive of this change to the standard. This would enable numerous jurisdictions to have an easier transition to the TREES standard.</p>	Thank you for your comment. The Board has approved several changes to the transition pathway based on the comments received, please see the Statement of Reasons for more information.
10/1/2025	17	Emergent	Paz Lozano	FCPF transition	3.1.3	<p><i>“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.”</i></p> <p>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?</p>	The forest area minimum applies to the forest area at the beginning of each crediting period. Note that the Board has opted to increase the minimum area for the Transition Pathway to 1.25 million hectares in Section 3.1.4. Please see the Statement of Reasons for more information.

10/1/2025	18	Emergent	Paz Lozano	REDD+ Implementation Plan	3.3	<p><i>“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, changed and ongoing activities planned or being taken to mitigate these drivers. The plan must also describe where activities are being conducted.”</i></p> <p>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 detailed in the National REDD+ Action Plan.</p>	We have updated the requirements in Section 3.3 to require that the REDD+ Implementation plan used for TREES “align with” the National REDD+ Strategy, or that any differences are explained. Participants will be required to provide documentation beyond their National REDD+ Strategy/ Action Plan if the plan does not include all required information.
10/1/2025	19	Emergent	Paz Lozano	ERR Rights	3.4.1	<p>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.</p>	Thank you for the comment.
10/1/2025	20	Emergent	Paz Lozano	Benefit sharing arrangements	3.4.2	<p>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.</p> <p>There are some jurisdictions that have legal frameworks 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>	Clarifications were added on the timing for each requirement.
10/1/2025	21	Emergent	Paz Lozano	Benefit sharing arrangements	3.4	<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 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>	The deduction of credits for which a Participant has no rights to is already covered in TREES 3.0. Potential benefit recipients may opt out of the program but TREES Credits only need to be set aside when rights holders opt out of the program.
10/1/2025	22	Emergent	Paz Lozano	Additionality	3.5	<p><i>“This type of performance-based additionality is widely accepted among carbon market stakeholders and is the most appropriate for jurisdictional-scale REDD+ programs.”</i></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>	Thank you for your comment and support of the changes.
10/1/2025	23	Emergent	Paz Lozano	Carbon accounting	4.1.1	<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 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?</p>	Per Section 5.2.1, it is now mandatory to stratify between commercial and natural forests for removals. The term in Section 5.1.1 has been changed to commercial to match the terminology for removals.
10/1/2025	24	Emergent	Paz Lozano	Forest definition	4.1.1	<p><i>“Sample data must be collected in accordance with the forest definition thresholds applied by the Participant.”</i></p> <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 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.</p>	We have added a requirement to Section 3.6 that Participants must explain any differences in their stated and operationalized definitions, and justify that those differences are conservative.

10/1/2025	25	Emergent	Paz Lozano	Carbon accounting	4.1.2	<p><i>"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)"</i></p> <p>We suggest including this in equation form for consistency with section 4.1.</p>	We have opted not to include an equation as this part of the text has not had questions from Participants.
10/1/2025	26	Emergent	Paz Lozano	Carbon accounting	4.1.2	<p><i>"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"</i></p> <p>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.</p>	TREES is based on carbon accounting; in this case, there would be net sequestration. To avoid perverse incentives, TREES does not allow crediting for net sequestration that occurs post-deforestation or post-degradation.
10/1/2025	27	Emergent	Paz Lozano	Carbon accounting	4.2.1	<p>It appears that the approach to generating activity data for removals differs to that for 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?</p>	Section 5.2.1 has been split into two potential approaches - a spatially detailed approach that requires individual polygons for every identified intervention, and a sample-based approach. The sample-based approach is parallel to the requirements for emission accounting.
10/1/2025	28	Emergent	Paz Lozano	Carbon accounting	4.2.1	<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>	Section 5.2.1 has been split into two potential approaches - a spatially detailed approach that requires individual polygons for every identified intervention, and a sample-based approach. We hope this addresses the concerns raised in this comment.
10/1/2025	29	Emergent	Paz Lozano	Carbon accounting	4.2.1	<p>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.</p>	Per Section 5.2.1, it is now mandatory to stratify between commercial and natural forests for removals. The term in Section 5.1.1 has been changed to commercial to match the terminology for removals.
10/1/2025	30	Emergent	Paz Lozano	Carbon accounting	4.4	<p><i>"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."</i></p> <p>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"</p>	The intent is that areas that have regenerated since registration are monitored for emissions; this section has been moved to 5.1.1 and the sentence modified for clarity.
10/1/2025	31	Emergent	Paz Lozano	Carbon accounting	4.5	<p><i>"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 than will occur under the current TREES crediting period."</i></p> <p>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 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.</p>	We have removed this requirement from Section 5.5; we agree with the assessment that this would be impossible to demonstrate at the beginning of the crediting period.
10/1/2025	32	Emergent	Paz Lozano	Carbon accounting	4.5	<p><i>"Emissions from forest degradation can also be excluded where emissions total < 10% of reported deforestation emissions."</i></p> <p>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?</p>	We have clarified in Sections 5.5 and 5.6 that these conditions apply to the reference period.
10/1/2025	33	Emergent	Paz Lozano	HFLD	5.2.1	<p><i>"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."</i></p> <p>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.</p> <p>We suggest adding the reference to the agreed scientific rationale for the reader's understanding.</p>	The rationale for the HFLD Score is explained in the Statement of Reasons for TREES 2.0: https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-Statement-of-Reasons-August-2021.pdf

10/1/2025	34	Emergent	Paz Lozano	Removals	5.3	<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: “All credited removals must result from demonstrable REDD+ interventions ... Passive growth or carbon stock changes absent such interventions are not eligible.”</p>	We have further clarified the requirements for the link between REDD+ activities and removals in Sections 4.3.1 and 4.3.2.
10/1/2025	35	Emergent	Paz Lozano	Removals	5.3	<p>“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 ongoing removals strata.”</p> <p>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 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>	We have modified the requirements in Section 4.3 such that Participants must remove areas proportionally across all strata or justify another method as being more appropriate and/or more conservative.
10/1/2025	36	Emergent	Paz Lozano	Removals	10.3.2	<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 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>	Thank you for this comment. We will consider this for future guidance materials. We have attempted to clearly lay out the minimum criteria to claim removals in Sections 4.3.1 and 4.3.2
10/1/2025	37	Emergent	Paz Lozano	Equations	10	<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 unique and unambiguous name.</p>	Thank you for your suggestion. We will consider a flowchart or similar explanation for future guidance materials. GHG ERT is purposefully used in both equations as Participants either use Equation 10 or Equation 13 and the result is used the same way in subsequent equations.
10/1/2025	38	Emergent	Paz Lozano	Editorial	10.3.1	Equations 13 and 14: We note a typo that should be amended from “Commerical” to “Commercial”.	This has been corrected.
10/1/2025	39	Emergent	Paz Lozano	Equations	10.4.1	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.	Thank you for your comment.
10/1/2025	40	Emergent	Paz Lozano	Safeguards	12.3	<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 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?</p>	<p>All TREES requirements are mandatory in order to obtain credits and is clearly articulated in the TREES Validation and Verification Standard. Therefore, this is not repeated throughout the TREES. The definitions of major and minor non conformances and its impact on audits are part of TREES Validation and Verification Satandard.</p> <p>Regarding guidance, ART will provide new guidance documents after the launch of TREES 3.0</p>
10/1/2025	41	Emergent	Paz Lozano	Safeguards	12.3	<p>“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. ”</p> <p>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.</p>	This is already covered in Section 12.4 where it specifies that: 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, subnational, legal frameworks, policies or processes.

10/1/2025	42	Emergent	Paz Lozano	Safeguards	12.4	<p><i>"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, subnational, legal frameworks, policies or processes."</i></p> <p>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 VWB are clear on what demonstrating conformance with this requirement looks like.</p>	ART will provide new guidance documents for Safeguards. We appreciate the suggestion as we develop these.
10/1/2025	43	Emergent	Paz Lozano	Safeguards	12.4.1	<p><i>"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"</i></p> <p><i>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."</i></p> <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.</p>	ART will provide new guidance documents for Safeguards. We appreciate the suggestion as we develop these.
10/1/2025	44	Emergent	Paz Lozano	Safeguards	12.4.2	<p>Theme 2.2 Outcome indicator: 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.</p>	Clarifications about timing have been made in Section 3.4.
10/1/2025	45	Emergent	Paz Lozano	Safeguards	12.4.2	<p>Theme 2.3 Outcome indicator: 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.</p>	The reference to FPIC was broadened to establish that REDD+ activities have not caused any relocation or affectation to the rights to lands and resources without the free, prior, and informed consent (FPIC) of any Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent stakeholders. Furthermore, the language was changed to further clarify the requirement that public institutions respected stakeholders' rights of access to, use of, and control over land and resources throughout the implementation of REDD+ actions.
10/1/2025	46	Emergent	Paz Lozano	Safeguards	12.4.4	<p>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 mechanism and the application of this safeguard to the establishment of agreements with ERR rights holders.</p>	This is covered with the explanations of Section 3.4
10/1/2025	47	Emergent	Paz Lozano	Nesting & double counting	13.1	<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 (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>	We have removed "soon to be verified" in the text, and instead mentioned in this section that Participants must also take into account ERRs for which they do not have the rights, including in project areas that do not yet have verified credits.
10/1/2025	48	Emergent	Paz Lozano	Corresponding adjustments/ CORSIA	13.3	<p><i>"At present, voluntary market transactions do not require corresponding adjustments"</i></p> <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, 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."</p>	We have further clarified this sentence at the recommendation of other commenters.

10/1/2025	49	Emergent	Paz Lozano	ART timeline	14.1	<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 have been difficult for many to secure the funds to pay for.</p>	ART feels it is critical to have regular reporting and verification at a minimum of every two years. Participants are always welcome to submit variance requests related to the frequency of monitoring and reporting due to data availability, resource concerns, or other factors.
10/1/2025	50	Emergent	Paz Lozano	Complaints & appeals	16	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.	Thank you for your comment.
10/1/2025	51	Emergent	Paz Lozano	Other ART documents	Annex A	<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>	Thank you for your comment, we have decided to omit this annex to avoid inconsistencies with the templates or other sections of TREES. All templates are available on the ART website.
10/1/2025	52	Emergent	Paz Lozano	Corresponding adjustments/ CORSIA	Annex B.3.2	<p><i>"This guarantee could be from a reputable third-party, an entity such as the Multilateral Investment Guarantee Agency (MIGA) or an ART approved insurance mechanism."</i></p> <p>It would be helpful for ART to list specific insurance mechanisms that would be acceptable to ART, or to more 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.</p>	The criteria are listed in a footnote in Annex B. ART will not provide a list of specific mechanisms so as not to limit Participants' options.
10/8/2025	53	Emergent	Paz Lozano	Eligibility	3.1.1	<p>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.</p> <p>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.</p>	A requirement has been added to Section 3.1 that TREES accounting areas may not overlap. We are happy to address any questions about multiple accounting areas within the same country on a case-by-case basis.
10/1/2025	1	Environmental Defense Fund (EDF)	Monica Vidal	General		<p>Environmental Defense Fund (EDF) appreciates the opportunity to provide comments on TREES 3.0 during the global public consultation period. EDF has long supported the development of high-integrity jurisdictional approaches to reducing emissions from deforestation and forest degradation (REDD+), and we commend ART's leadership in advancing a rigorous and transparent framework. Our comments reflect EDF's technical expertise and commitment to ensuring that TREES 3.0 both upholds environmental and social integrity and facilitates broad jurisdictional participation in high-quality carbon markets.</p> <p>We applaud ART for undertaking this robust consultation process and would welcome the opportunity to discuss comments and suggestions submitted herein at your convenience, and otherwise support the standards review process.</p>	Thank you very much for the submission. Please see responses to individual comments.
10/1/2025	2	Environmental Defense Fund (EDF)	Monica Vidal	Calendar year	2.5	<p>2. ART Cycle 2.5 Timeline and deadlines. Suggestion: Allow monitoring reports to cover any consistent 12-month period, rather than requiring alignment with the January–December calendar year. Rationale: National monitoring systems may use different annual reporting cycles recognized by the scientific community. For example, Brazil's PRODES system — widely regarded as a first-in-class deforestation monitoring program — operates on an August–July cycle. Restricting ART/TREES to a January–December period could unnecessarily disqualify jurisdictions with robust, credible monitoring systems, such as Brazil and Brazilian States.</p>	Each TREES Credit must be assigned a vintage year which represents the year in which the result was achieved. It is a market requirement that the vintages reflect the year in which the result occurred. Therefore, ART does not have the ability to change this requirement. Data that does not align with the calendar year may be prorated or interpolated.

10/1/2025	3	Environmental Defense Fund (EDF)	Monica Vidal	Subnational deadline	3.1	3.1 Eligible entities Comment: The 2040 national deadline for countries to use TREES only with a full national scope must be considered carefully. This provision could exclude the use of other jurisdictional standards (except perhaps project-level with nesting) and may cut out mechanisms such as the GCF. It also has implications for IPLC submissions, which are territorial rather than national in nature. We recommend further discussion on this point and consultation with stakeholders.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
10/1/2025	4	Environmental Defense Fund (EDF)	Monica Vidal	FCPF transition	3.1.3	3.1.3 Transition Pathway for Forest Carbon Partnership Facility (FCPF) Carbon Fund and Readiness Fund Participants Suggestion: consider creating an exploratory group to assess and, if warranted, establish a transition pathway for the World Bank's sister ISFL program, drawing upon learnings and lessons developing the FCPF Transition Pathway. At least 1 ISFL jurisdiction is rapidly approaching issuance and looking towards a transition to ART-TREES. Rationale: expand the potential pool of supply of ART-TREES credits and reduce friction for ISFL program participants who may desire to transition to ART-TREES.	The ART Board has opted to refine the eligibility for the Transition Pathway, including adding ISFL countries to Section 3.1.3, but require all crediting using this eligibility criteria to be labeled as "Transition Pathway" in the ART Registry. Please see the Statement of Reasons for more information.
10/1/2025	5	Environmental Defense Fund (EDF)	Monica Vidal	Removals	5.3	5. Crediting Level 5.3 Calculating a TREES Crediting Level for Removals Comment: The removals accounting for commercial plantations under TREES does not follow a zero baseline for every new plantation; instead, it requires that every new plantation be measured against the year-one baseline. Some private investors have described this approach as demotivating. We recommend careful review of this provision.	Thank you for sharing this concern. The ART Board has opted to maintain the 5-year baseline for commercial forest crediting.
10/1/2025	6	Environmental Defense Fund (EDF)	Monica Vidal	Permanence	7.1	7. Reversals and Leakage 7.1 Reversals Suggestion: Recognize that jurisdictions achieving sustained emissions reductions below historical levels, even while increasing economic production in deforestation-driven sectors (e.g., cattle, soy), should not be considered as having reversals. Rationale: As Brazil and Amazon states did between 2004–2012, such jurisdictions have created permanent emissions reductions regardless of whether emissions increase subsequently.	Thank you for your comment.
10/1/2025	7	Environmental Defense Fund (EDF)	Monica Vidal	Permanence	7.1.3	7.1.3 Reversal Compensation Comment: If not yet conducted, please consider a jurisdictional financial viability stress test to consider the aggregate impact of various deductions (leakage, etc.) and increased buffer contributions post-reversal events, with an eye towards ensuring that such deductions, in aggregate, do not render the program nonviable at current market prices.	Thank you for your comment. The ART Board carefully considers the impact of any requirements on Participants.
10/1/2025	8	Environmental Defense Fund (EDF)	Monica Vidal	Leakage	7.2	7.2 Leakage Comment: Similarly, where jurisdictions increase the production of historical drivers of deforestation while reducing deforestation and emissions, no leakage can be said to occur. Even if production of e.g. cattle or soy increases in neighboring jurisdictions, this only means that demand for these commodities has increased, not that leakage has occurred. Please further consider Brazil's experience boosting production while reducing deforestation and assess means to avoid unnecessarily punitive leakage deductions.	Thank you for your comment.
10/1/2025	9	Environmental Defense Fund (EDF)	Monica Vidal	Safeguards	12	12. Environmental, Social, and Governance Safeguards Comment: While the explicit inclusion of women and youth in the safeguards section is a welcome step, we consider that there is a need for TREES 3.0 to include clear gender indicators and requirements for transparent benefit-sharing arrangements that fully respect the rights of IPLCs.	Safeguard Theme 3.3 requires respecting the rights of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent (including Indigenous Peoples in Voluntary Isolation and Initial Contact and transhumant communities) in the design and implementation of REDD+ activities and REDD+ benefit distribution.

10/1/2025	10	Environmental Defense Fund (EDF)	Monica Vidal	Nesting & double counting	13.1	<p>13. Avoiding Double Counting</p> <p>13.1 Double Issuance</p> <p>Comment: The stipulation that validated project credit be deducted from a jurisdiction's potential credits from emissions reductions penalizes jurisdictions arbitrarily. About half of the VERRA certified REDD+ projects in the Amazon include credit for private landholders claimed on public lands (protected areas) and thus do not represent real emissions reductions. Deducting these from jurisdictional credit volumes punishes jurisdictions for the offenses of landowners and project developers. It also penalizes Indigenous and traditional communities since benefits available to them from jurisdictional programs are reduced. Voluntary market projects should be incorporated into jurisdictional systems, such that the total volume of credit generated by a jurisdiction and any projects within it does not exceed the total real emissions reductions in the jurisdiction, with one possible exception.</p> <p>The ecological value, including climate change mitigation, of extensive, continuous protected forests such as those occupied by Indigenous and traditional peoples in the Amazon far exceeds any existing or likely carbon price or any existing payment for ecosystem services program. The protection of these territories is indispensable to averting catastrophic climate change. Jurisdictions should thus be able to claim credit for reducing emissions from deforestation, while Indigenous and traditional peoples territories should also be able to claim HFLD credit. In addition, Indigenous and traditional peoples should be able, if they wish, to develop voluntary market projects on their territories and also participate in jurisdictional programs.</p>	Thank you for sharing your concern. Avoiding double issuance is critical for the integrity of TREES. We encourage jurisdictions to come to appropriate nesting arrangements with REDD+ or other projects, noting that any nesting arrangement must meet the TREES safeguards.
10/1/2025	11	Environmental Defense Fund (EDF)	Monica Vidal	Validation/ verification	14.2	<p>14. Validation and Verification</p> <p>14.2 Validation and Verification Body Accreditation</p> <p>Suggestion: Review and require VBs to include in-country experts and interpreters as members of each audit team.</p> <p>Rationale: Improves customer experience, audit quality, and reduces the reputational risk of ART being perceived as distant from the operational realities of Participants. The VVB experience is in practice perceived to be inextricably linked to the overall ART-TREES experience, which creates potential reputational risk that could be partially mitigated through stronger requirements for inclusive VVB audit procedures.</p> <p>Detailed suggestion: Suggest incorporating the below bold, italicized language into the TREES 3.0 Standard and, as appropriate, in the TREES Validation and Verification Standard: Validation and Verification Bodies shall also complete an application and an Attestation of Validation and Verification Body to be an approved ART Validation and Verification Body. This process serves to ensure the Validation and Verification Body has the technical capabilities, qualifications, and resources to successfully complete a TREES validation and verification. Additional detail regarding the process and required capabilities, qualifications, and resources are provided in the TREES Validation and Verification Standard. Additionally, prior to authorizing each audit job, ART will review for, and require, the VVB to demonstrate the inclusion of at least a) 1 audit team member who resides within the host jurisdiction being audited; and b) 1 audit team member who serves as interpreter, to interpret into nationally recognized language(s) during the audit processes.</p>	Thank you for the suggestions. We will include these thoughts as we review the TREES Validation and Verification Standard as the items listed pertain to requirements in that Standard rather than TREES.
10/1/2025	12	Environmental Defense Fund (EDF)	Monica Vidal	Complaints & appeals	16	<p>14.3 Validation and Verification Process</p> <p>Suggestion: ART to take accountability for complaints stakeholders levy against VBs.</p> <p>Rationale: Improves customer experience and strengthens ART's ability to protect against reputational risk derived from poor VVB performance. In practice, VBs are an essential part of the ART system and customer experience, and therefore, issues with VBs are de facto inseparable from ART.</p> <p>Detailed Suggestion: Add a sentence at the end of the existing paragraph stating: "ART will treat complaints and appeals against VBs as complaints and appeals against any other stakeholder and will investigate directly. ART may additionally raise complaints and appeals received against VBs to the VBs' accrediting body directly." Include this clarification in Clause 3.12 of the TREES Validation and Verification Standard (Complaints and Appeals)</p>	As noted in Section 16.1, complaints against VBs are part of a separate process involving the VBs own complaints & appeals process and the appropriate IAF accreditation body. ART does have procedures related to VVB performance as part of our oversight - these are described in Section 2.5 of the TREES Validation and Verification Standard. We have added a reference to the TVVS into Section 16.1.

10/1/2025	13	Environmental Defense Fund (EDF)	Monica Vidal	Complaints & appeals	16	<p>16. Complaints and Appeals</p> <p>16.1 Scope</p> <p>Suggestion: ART to take accountability for complaints stakeholders levy against VVBs (similar to above, including as applies to both sections).</p> <p>Rationale: Improves customer experience and strengthens ART's ability to protect against reputational risk derived from poor VVB performance. In practice, VVBs are an essential part of the ART system and customer experience, and therefore, issues with VVBs are de facto inseparable from ART.</p> <p>Detailed suggestion: Amend paragraph to indicate that The TREES Complaints and Appeals procedure includes complaints regarding the conduct or decisions of the Validation and Verification Body. Add supplementary language in the subsequent Clause 16.2 and 16.3 as warranted. Should this be determined to not be appropriate, suggest explaining in further detail why not, as well as what the procedure is for addressing and correcting VVB performance under the ART Oversight process, and making this information more readily available.</p>	As noted in Section 16.1, complaints against VVBs are part of a separate process involving the VVBs own complaints & appeals process and the appropriate IAF accreditation body. ART does have procedures related to VVB performance as part of our oversight - these are described in Section 2.5 of the TREES Validation and Verification Standard. We have added a reference to the TVVS into Section 16.1.
10/1/2025	14	Environmental Defense Fund (EDF)	Monica Vidal	General		EDF reiterates its support for ART's leadership and looks forward to ongoing engagement to strengthen TREES 3.0	Thank you for the comment.
10/1/2025	1	FAO Forestry Division	Marieke Sandker	Other	1.3	<p>"To ensure all ART Board members and the ART Secretariat are held to the highest standards for ethics and professional conduct and for avoidance of conflicts of interest, Board members and Secretariat staff shall be subject to the Winrock Code of Conduct, including the Conflict of Interest Policy which outlines disclosure, review, mitigation and approval by the Winrock Chief Risk and Compliance Officer. "</p> <p>Add web links to the referenced documents and/or ensure they are also easily available in the website, along with the hotline channels. We note the elimination of the Ethics Committee, how would the internal processes within Winrock substitute it?</p>	The change in this section resulted from our realization that it was unnecessary to develop a separate and parallel system from that within Winrock just for our team and Advisory Board. Thank you for the comment on ensuring documents are readily available on the website. The links will be established on the website once TREES 3.0 is finalized.
10/1/2025	2	FAO Forestry Division	Marieke Sandker	ART timeline	2.1	<p>"Consider adding text in red.</p> <p>5. The Participant submits the TREES Registration Document and the TREES Monitoring Report covering the initial calendar year(s) to the Secretariat for a completeness check. The TREES Registration Document and the TREES Monitoring Report include information listed in Annex A. The TREES Registration Document and the TREES Monitoring Report do not need to be submitted at the same time. [However the TREES Registration Document shall be submitted within two calendar years of the calendar year in which the TREES Concept was submitted, as outlined in Section 2.5]. If only the TREES Registration Document is submitted, the following steps only include the acceptance and validation of the TREES Registration Document"</p>	ART does not believe this requirement belongs in the sections on the ART process; this is instead covered in Section 2.5.
10/1/2025	3	FAO Forestry Division	Marieke Sandker	ART timeline	2.1	<p>"The Board may request additional information as appropriate before approving the credit issuance."</p> <p>"This text did not change from the previous version, but, aiming to make the process more predictable, can the nature of the information that could be requested by the Board be outlined?</p> <p>Since you are mentioning the condition of paying the issuance fee as a prerequisite for issuing the credits, consider adding a FAQ on the costs items involved in the full ART process, so that prospective program participants can better anticipate what will be required."</p>	Additional information requested by the Board will depend on the specific details of the Participant's documents and the Validation and Verification, and so cannot be specified in TREES. ART does not believe that it is appropriate to include an FAQ on costs within the Standard itself; the ART Registry Fee Schedule is available on the ART website.
10/1/2025	4	FAO Forestry Division	Marieke Sandker	Subnational deadline	3.1.1	We note the value of flexibility for Participants to use subnational accounting areas as an interim step. However, it is also important to signal that planning and actions to ensure national level accounting should start early on in order to facilitate the transition, address potential technical barriers and promote cost-effective and sustainable systems across scales. It would be important that the signal sent in the standard maintains momentum towards the national scale while allowing for some flexibility when needed.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
10/1/2025	5	FAO Forestry Division	Marieke Sandker	Eligibility	3.1.1	<p>"Areas excluded must be isolated, patchy and historically not subject to deforestation rates of less than half of the national rate."</p> <p>Is this phrase correct? Seems to lack some parenthesis. Is the rationale of "isolated, patchy and historically not subject to deforestation" are likely alternative conditions and not necessarily join (i.e. OR and not AND).</p>	Participants must demonstrate that the excluded areas of forest meet all of these conditions.
10/1/2025	6	FAO Forestry Division	Marieke Sandker	Eligibility	3.1.2	<p>Consistency with reporting on safeguards to the UNFCCC is welcomed, but rather than requiring an additional submission to the national government in the form of a Summary of Information, we suggest that the information prepared and submitted for TREES documentation on safeguard be shared with the appropriate national authority.</p> <p>Suggested edit:</p> <p>"2. Having submitted to the appropriate national government entity the information on safeguards prepared for TREES , and"</p>	Subnational Participants may submit the safeguards information from their TREES documentation if they wish to do so and it aligns with the information format the national government needs to complete its reporting.
10/1/2025	7	FAO Forestry Division	Marieke Sandker	Corresponding adjustments/ CORSIA	3.1.1	<p>Suggest edits to clearly separate eligibility of participation from applicability for some uses:</p> <p>In order to enable the use of TREES Credits in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding adjustments to the UNFCCC are required. In these instances, the authorization letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions detailed in the Paris Agreement and outlined in Section 13 of this Standard, as well as any special requirements for and exceptions to the authorization.</p> <p>In the case of CORSIA, eligibility will be duly recorded in the Credit status in the TREES registry."</p>	Revisions have been made to clarify this requirement.

10/1/2025	8	FAO Forestry Division	Marieke Sandker	Editorial	2.5	Please consider the following edits: Sections 4.1.1 and 4.2.1 of TREES includes requirements for interpolation or proration of activity data when needed to enable annual calendar year reporting.	This change has been made.
10/1/2025	9	FAO Forestry Division	Marieke Sandker	Corresponding adjustments/ CORSIA	3.1.1	<i>"For transactions of TREES Credits for use in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding adjustments to the UNFCCC are required. In these instances, the authorization letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions detailed in the Paris Agreement and outlined in Section 13 of this Standard, as well as any special requirements for and exceptions to the authorization. The host country may also elect to authorize transactions for non-compliance purposes."</i> Please consider moving this paragraph to a different section of the standard that will explain all the provisions for using TREES credits under Article 6 of the Paris Agreement or CORSIA.	Thank you for your comment.
10/1/2025	10	FAO Forestry Division	Marieke Sandker	REDD+ Implementation Plan	3.3	We suggest changing the word "activities" for "mitigation policies and measures, actions and plans" to ensure the scope of the implementation plan relates to jurisdictional responses. This is also in line with the scope of REDD Strategies and BTR reporting. What granularity is expected from the description of the activities? We suggest clarifying the general nature of this requirement (i.e. avoid excessive requirements, e.g. geographical information per activity at a local scale. Such information would not be actionable nor practical to collect by ART.	We have included "policies, measures, actions, and plans" in the description of "activities" The level of granularity expected is too specific for inclusion in TREES, but will be further specified in the templates.
10/1/2025	11	FAO Forestry Division	Marieke Sandker	Benefit sharing arrangements	3.4.2	Given that transactions and proceeds are separate processes from the issuance of credits, we suggest clarifying that the requirement on benefit sharing within the Standard focuses on describing the arrangements in place to be activated to allocate proceeds and benefits from potential transactions of TREES Credits. Suggest deleting the reference to "implement" and refer only to develop/design benefit sharing arrangements.	The requirements in TREES have been further clarified.
10/1/2025	12	FAO Forestry Division	Marieke Sandker	Benefit sharing arrangements	3.4.2	Consider highlighting the importance of issues related to gender issues as well as those related to youth and vulnerable groups by explicitly referencing them in relation to the requirement to demonstrate consistency with Safeguard D: ☐ Safeguard D (full and effective participation of relevant stakeholders, including women, youth and vulnerable groups); and	Thank you. This was included.
10/1/2025	13	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.2	Suggest to add the footnote 15 from page 50 here for clarity. We also suggest to update footnote 15 with the forthcoming GFOI publication "Guidance to inform the use of space-based forest biomass-related data in MRV procedures"	We have added a footnote to Sections 5.1.2 and 5.2.2 with the GFOI publication, and moved the footnote from Section 8 to these sections as well.
10/1/2025	14	FAO Forestry Division	Marieke Sandker	Peat	4.1.2	"For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented." Should this read "subsequent reference and crediting periods"?	This text has been updated to refer to the reference and crediting periods.
10/1/2025	15	FAO Forestry Division	Marieke Sandker	Peat	4.1.2	Suggesting adding the text in red as with current formulation it is not clear whether rewetting will be included or not: For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented. Such a presented methodology may include the rewetting of previously deforested drained peatlands. Rewetting is considered the deliberate termination of drainage, resulting in raising the water table on drained soils to re-establish water saturated conditions. Regardless of the methodology used, the crediting level must remain static based on historical emissions for the entirety of the crediting period (see Section 5).	We have added a sentence to Section 5.1.2 about activities to reduce emissions from peat decomposition to make it clear the conditions under which these may be credited.
10/1/2025	16	FAO Forestry Division	Marieke Sandker	Peat	4.1.2	<i>"All emissions can be taken immediately at the time of the activity data for the purpose of simplified accounting except for emissions from peat soils. For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented."</i> IPCC stock difference calculations assume mineral SOC emissions over 20 years. If for mineral soils, 20 year future emissions can be taken immediately, but SOC peat soils emissions need to be tracked annually, there is a risk that mineral soil emissions (and ERs) will be larger than peat soil emissions (and ERs) providing little incentives to reduce deforestation on peatlands.	We have added additional flexibility for peatland, allowing emissions to be accounted for immediately in the case of small areas of peat with low deforestation, and allowing the submission of variance requests related to the static crediting level when emissions are accounted for cumulatively. We hope this will address your concern.
10/1/2025	17	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.1	The term 'verifiable recorded statistics' often creates confusion for officials in forestry departments, as it is not always clear what types of data or documentation are considered recorded statistics.. It would be helpful to clarify what this term might entail in the context of removals activity data. For example, would it include shapefiles of afforestation/reforestation areas, or other types of data? In what format should data derived from 'verifiable recorded statistics' be collected—for example, excel or shapefiles? Additionally, what information should be included for the data to be considered verifiable?	We have removed this term from Section 5.2.1, and more clearly described the requirements for georeferenced files of activity data.
10/1/2025	18	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.1	Please consider adding clarification on the consistency of the source of activity data for removals: The source of activity data must be consistent between the historical data and the crediting period to ensure consistent monitoring of removals. Annual data is required for the historical data and the crediting period.	Consistency of data and alignment with the calendar year is already detailed in section 5.2.1

10/1/2025	19	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.1	<i>"In each calendar year, an Initial Removals stratum should be defined including all eligible areas that began restoration or planting in that year, separated (if possible) between commercial forest and natural forest. In the subsequent year, this initial removals stratum transitions to an ongoing removals stratum (ORS) for the year; the ORS should include all areas being claimed for removals crediting. In other words, all areas that are eligible for removals must be labelled and maintained in the 'ongoing removals stratum' class for subsequent monitoring, reporting and verification activities under ART to track removals over time, and report any deforestation emissions occurring in these areas."</i> Please reference in this paragraph the Equation numbers related to the calculation of initial and ongoing removals. Also, consider adding definitions for 'initial removals stratum' and 'ongoing removals stratum' under the Definitions chapter (page 81)	The explanation and equations for quantifying removals have been redone in line with the two approaches to credit for removals. We hope the new structure provides additional clarity for stakeholders.
10/1/2025	20	FAO Forestry Division	Marieke Sandker	Editorial	4.2.2	Please replace emissions with removals. Participants may determine that the removal factors do not need updating and this should be explained and justified in the TREES Documentation.	This has been corrected.
10/1/2025	21	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.2	Please include the clarification text from the Guidance for Meeting the Requirements of TREES 2.0 for Removals Crediting In cases where the restoration activity includes cyclical systems and periodic harvest cycles (e.g., commercial plantations), removals credits may be claimed up to the long-term average carbon stock of one full rotation Cyclical systems are those that experience a prolonged (i.e. multi-year) period of growth followed by a harvest event (e.g. commercial plantations). The carbon flux of these systems consists of emissions from clearing pre-plantation vegetation, removals during the growth period, followed by emissions at harvest. One full rotation may span 20 years or more and includes carbon stock for non-forest years as well as stock in the first year of planting through to mature stock. Over successive cycles, these systems maintain a steady state impact on the atmosphere equivalent to the long-term average post-emission carbon stock of one full rotation. Therefore, cyclical systems can claim removals up to the average carbon stock value, at which point additional removals credits will not be issued and the area should be monitored as part of the general forest monitoring for deforestation and degradation events. Participants should explain their approach for claiming removals from cyclical systems, which could include dividing the average carbon stock evenly over one full rotation, using a growth curve to claim incremental growth until the average carbon stock value is reached, or other approaches.	We have added some of this paragraph to section 5.2.2. Some of the examples are too specific for inclusion in TREES, but might be appropriate for future guidance if determined to be helpful.
10/1/2025	22	FAO Forestry Division	Marieke Sandker	Editorial	4.5	Please consider replacing 'the prior five years' with 'the reference period.'	This change has been made.
10/1/2025	23	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.5	<i>"Emissions from forest degradation can also be excluded where emissions total < 10% of reported deforestation emissions"</i> over the reference period?	We have clarified in Sections 5.5 and 5.6 that these conditions apply to the reference period.
10/1/2025	24	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.5	<i>"If reported emissions indicate an increase in an activity that was excluded in the initial crediting level, the activity must be added to the TREES Crediting Level at the next update as described in Section 5.3."</i> Could the Standard specify whether 'reported emissions' refers to the reference period or the crediting period?	We have clarified the timeframe for this comparison in Section 5.5.
10/1/2025	25	FAO Forestry Division	Marieke Sandker	Editorial	4.5	"HFLD Participants may claim removals for any year where the emissions from deforestation and degradation are within 15% of their TREES Crediting Level" Replace "any year" with "any year of the crediting period" to enhance clarity	This change has been made.
10/1/2025	26	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.6	<i>"If included, secondary pools/gases may be calculated using literature or IPCC Tier 1 calculation approaches, but the approach used may not be at a lower tier than that used in the national inventory."</i> Does national inventory refer to the national GHG inventory submitted to the UNFCCC?	Yes, this has been clarified in the text of Section 5.6.
10/1/2025	27	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.1	"Emissions activity data may be derived from remote sensing assisted, sample-based area estimation techniques (sample data or sample data combined with maps) or from ground-derived data. Under specific conditions, areas directly derived from maps are acceptable (see below). Sample-based approaches use a subset of spatial units to derive statistically valid estimates for the entire area (Stehman & Wickham 2011). Reference: Stehman, S.V., Wickham, J.D., 2011. Pixels, blocks of pixels, and polygons: Choosing a spatial unit for thematic accuracy assessment. Remote Sensing of Environment 115, 3044-3055. https://doi.org/10.1016/j.rse.2011.06.007 "	Some of this language has been added to Section 5.1.1
10/1/2025	28	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.1	Consider adding the following: Standard Operating Procedures or methodological protocols for all reference data collection and interpretation, measurements, calculations, and sample designs. For reference data the response design including a labelling protocol and interpretation key, the applied definitions of landuse and landuse change, the survey design with classification scheme, and a selection of reference imagery should be included.	ART does not feel this level of detail is appropriate for TREES.
10/1/2025	29	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.1	Consider adding the following: 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. This distinction can come from the classification scheme of the assessed samples.	Participants might opt to assess this in different ways, so we recommend not providing this specific example.
10/1/2025	30	FAO Forestry Division	Marieke Sandker	Calendar year	4.1.1	Consider adding the following: When activity data does not correspond to the calendar year (January 1 to December 31), it must be interpolated or prorated to do so for both the reference period and the crediting period. Interpolation or proration does not require additional analysis for attribution per month but participants must explain how they have interpolated or prorated the activity data in their TREES Registration Document.	ART does not want to imply that interpolation/ proration must be done by attributing per month, and so does not feel this line is appropriate in TREES.

10/1/2025	31	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.1	<p>"Consider the following edits: Where activity data are sourced from sample-based approaches (sample data or sample data combined with maps), the assessment needs to adhere to statistical rigor (Stehman & Foody 2019, Tyukavina et al. 2025), which includes:</p> <ul style="list-style-type: none"> •the use of sample plots that were selected without bias (i.e. a probability sampling design such as systematic, random, stratified random), •the use of the correct formulas (i.e. estimators) consistent with the selected sampling design, •the quantification of uncertainty around the estimates. <p>Area estimates and surrounding uncertainty (expressed as a 90% half-width confidence interval) should be reported. Wall-to-wall maps of activity data may be used in combination with sample data and or may be used directly as area estimates under certain conditions (see below). Participants must provide the verifier with the sample plot locations and interpretations, as well as any map data used to select sample locations.</p> <p>References: Stehman, S.V., Foody, G.M., 2019. Key issues in rigorous accuracy assessment of land cover products. Remote Sensing of Environment 231, 111199. https://doi.org/10.1016/j.rse.2019.05.018 Tyukavina, A., Stehman, S. V., Foody, G. M., Bontemps, S., See, L., Olofsson, P., Tsendbazar, N. E., Radoux, J., Komarova, A., Serre, B. M., Song, X. P., d'Andrimont, R., Koren, G., Potapov, P., Bullock, E. L., Campbell, P., de Bruin, S., Defourny, P., Friedl, M. A., Fritz, S., Hansen, M. C., Herold, M., Lamarche, C., Lesiv, M., Mané, L., Meroni, M., Nickeson, J. E., Pelletier, F., Pickens, A., Reiche, J., Schepaschenko, D., Tarrío, K., Verhegghen, A., Woodcock, C., Xiao, X. (2025). Land Cover and Change Map Accuracy Assessment and Area Estimation Good Practices Protocol. Version 0.1. In A. Tyukavina, S. V. Stehman, G. Foody, S. Bontemps, A. Komarova, N. E. Tsendbazar and J. Nickeson (Eds.), Good Practices for Satellite Derived Land Product Validation, (p. 187): Land Product Validation Subgroup (WGCV/CEOS), doi:10.5067/doc/ceoswgcv/lpv/lc_001"</p>	The requirement to use a probability sampling design and estimators consistent with the sampling design has been added to Section 5.1.1, along with the Tyukavina et al. 2025 reference.
10/1/2025	32	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.1	<p>Consider the following edits: Good practice for sample-based area estimation and accuracy assessment of maps includes three components: sampling design – the protocol for selecting a subset of spatial units ("sample plots"), response design – the protocol for classifying each sampled spatial unit, and analysis – the protocol for estimating accuracy, area and uncertainty (Olofsson et al 2014; Tyukavina et al 2025). Sample data must be collected in accordance with the forest definition thresholds applied by the Participant. When sample data is visually interpreted: When area estimates are derived from a map-sample combination ("stratified area estimates") the reference data must be of higher quality than the map data. Reference data is collected through visual interpretation from satellite or aerial imagery. For sample-based area estimates, more than one interpreter must analyze the reference data and for the interpretations may be quality-controlled using trained algorithms. and Majority agreement or consensus decision may should be used for the final reported data (see good practices in Chapter Section 4.1, Jonckheere et al 2024). An exception is the use of visually delineated maps, where the map class of the sample location is already considered a first round of visual interpretation. In this case, if the sample interpretation is different from the map, it shall be re-assessed.</p>	It is important that TREES recognize many different circumstances that Participants may face in their data. For example, there may be situations when data of higher quality than used to create the map may not be available and there may be the possibility of collecting reference data on-the-ground in some situations. ART prefers not to have an exception for visual interpretation for visually delineated maps.
10/1/2025	33	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.1.1	<p>"Consider adding the following paragraph: Regardless of the sampling design, the total sample size should be adequate to achieve the desired level of precision and to minimize the risk of bias, particularly in strata or classes with limited area or high variability. The method and equation used to determine the required sample size should be reported transparently. In stratified sampling designs, various allocation schemes (e.g., proportional, equal, optimal) may be used. However, care must be taken to ensure that all strata are sufficiently represented to avoid imprecise estimates or systematic errors due to sparse observations. Where standard assumptions for constructing confidence intervals are not met—such as in the presence of small sample sizes or skewed distributions—alternative methods may be considered (e.g., Stehman & Xing, 2022). Reference: Stehman, S.V., Xing, D., 2022. Confidence intervals for proportion of area estimated from a stratified random sample. Remote Sensing of Environment 280, 113193. https://doi.org/10.1016/j.rse.2022.113193"</p>	We have added a requirement that Participants justify the sample size, including its appropriateness for small or rare strata, to Section 5.1.1
10/1/2025	34	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.1	<p>Consider adding (conform page 2 of https://www.art-redd.org/wp-content/uploads/2025/02/Removals-Accounting-Guidance-Feb-2025-FINAL.pdf): The georeferenced file can either be a precise delineation of active planting (in which case it shall not include infrastructure or other land that has not been converted) or an approximate location of restoration activities / REDD+ intervention areas. This should be accompanied by restoration plans, decrees, delineations agreements or other form of evidence that there was an intent to conduct passive or active natural restoration.</p>	Section 5.2.1 has been split into two potential approaches - a spatially detailed approach that requires individual polygons for every identified intervention, and a sample-based approach. We hope this addresses the concerns raised in this comment.
10/1/2025	35	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.1	<p>"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> <p>This requirement would be highly exclusive as some countries will have georeferenced files of REDD+ intervention areas without precise delineations of land converted to forest land. Where countries use a georeferenced file of a REDD+ intervention area and accordingly perform a sample-based assessment, they will correct for areas of infrastructure or other land and the statistics will relate to land converted to forest land within the intervention area. We therefore would suggest an alternative formulation: Area estimates shall only include land that has been converted from non-forest to forest land. A sample-based assessment shall be performed on georeferenced files with approximate locations targeted for active or passive restoration, i.e. the requirements as described in section 4.1.1 apply to such areas.</p>	Section 5.2.1 has been split into two potential approaches - a spatially detailed approach that requires individual polygons for every identified intervention, and a sample-based approach. We hope this addresses the concerns raised in this comment.

10/1/2025	36	FAO Forestry Division	Marieke Sandker	Carbon accounting	4.2.1	<p>"Suggest to add the following clarification: In other words, all areas that are eligible for removals must be labelled and maintained in the 'ongoing removals stratum' class for subsequent monitoring, reporting and verification activities under ART to track removals over time, and report any deforestation emissions occurring in these areas. Where countries are using a sample-based assessment on a georeferenced file of REDD+ intervention areas, the spatial units representing the assessed restoration areas shall be monitored over time and when deforested, the entire area they represent shall be reported to calculate the deforestation emissions regardless of updates in the map to add new years of planting or new years of deforestation and/or degradation."</p>	We have added a paragraph to Section 5.2.1.2 with requirements for ongoing monitoring when using a sample-based approach for removals.
10/1/2025	37	FAO Forestry Division	Marieke Sandker	Removals	5.3	<p>".....and, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting" It is unclear how this requirement is reflected in the Equations provided in Section 10. Could you please provide the reference to the specific equation to be used to calculate removals from the 10-year incremental growth? Also, in the clarification Guidance for Meeting the Requirements of TREES 2.0 for Removals Crediting, it is stated that any loss of these areas must be reported as deforestation or degradation emissions in the calendar year of the loss. Should this statement be added here?</p> <p>.....and, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting. Any loss of these areas must be reported as deforestation or degradation emissions in the calendar year of the loss. PLEASE see Equations NNN, NNNN</p> <p>""prior to the start of the crediting period start date"" does this mean for year 5 of the crediting period, incremental growth for the preceding 14 years can be included or should this read ""10 years prior to any year of the crediting period""?"</p>	Section 4.3.1 specifies that the areas restored up to 10 years prior to the start of the crediting period are part of the ongoing removals strata, and references the requirements for the ORS (including treatment of deforestation/ degradation) in Section 5.2.1. The text in 4.3.1 now clarifies that this is 10 years prior to the start of the initial crediting period.
10/1/2025	38	FAO Forestry Division	Marieke Sandker	Removals	5.3	<p>"Please consider the suggested text in red These previously restored areas shall be tracked as part of the 'ongoing removals strata', with a separate stratum for each year of planting, representing the Initial Removals stratum.</p> <p>In each year, an Initial Removals stratum should be defined including all eligible areas that began restoration or planting in that year, separated (if possible) between commercial forest and natural forest. In the subsequent year, this initial removals stratum transitions to an ongoing removals stratum (ORS) for the year; the ORS should include all areas being claimed for removals crediting.</p> <p>The ORS for each year should continue to be monitored as a separate stratum to ensure that removals can be properly accounted for in future years. If deforestation or degradation were to occur in these areas, then this will enable the resulting emissions to be based on the removal factors used for that area.</p> <p>Annual data should be maintained for all removals areas. Please note that removals are not cumulative across the crediting period. They must be evaluated and claimed for each specific year of the crediting period"</p>	We have incorporated some of this text into Section 5.2.1.1.
10/1/2025	39	FAO Forestry Division	Marieke Sandker	Removals	5.3	<p>"Commercial forest is defined as any homogeneous tree planting or forest regeneration with the purpose of timber, fiber, fruit or tree sap harvest. To be eligible for crediting under TREES, commercial forests must not include any invasive alien species." Most countries will have planting statistics where for some planted areas, the species composition will not be available. The species can typically not be assessed through a remote sensing assessment. What would the implications of this missing data be for countries? What if this is missing for the reference period, but not for the crediting period?</p>	We have clarified that the requirement on invasive alien species only applies to when a Participant is crediting for commercial forests under the spatially explicit approach in Section 4.3.1.
10/1/2025	40	FAO Forestry Division	Marieke Sandker	Biomass data	8	Update footnote 15 making reference to the forthcoming GFOI "Guidance to inform the use of space-based forest biomass-related data in MRV procedures"	This reference has been added to Section 5.1.2 and 5.2.2.
10/1/2025	41	FAO Forestry Division	Marieke Sandker	Equations	10	General comment on Section 10: It would improve clarity if the equations provided in Section 10 were distributed among the respective chapters in the earlier sections. Please consider moving the equations related to removals from Section 10 to section 5.3 or insert references in section 5.3 to the respective equations in section 10	We see pros and cons to distributing the equations among earlier chapters or having them all in one place, and have received comments in favor of both approaches previously. We have opted to keep the Crediting Level equations in Section 4 but put the rest of the equations in Section 10.
10/1/2025	42	FAO Forestry Division	Marieke Sandker	Equations	10	Please consider moving Equations 11 and 12 from Section 10 to page 42, above Table 1	We see pros and cons to distributing the equations among earlier chapters or having them all in one place, and have received comments in favor of both approaches previously. We have opted to keep the Crediting Level equations in Section 4 but put the rest of the equations in Section 10.
10/1/2025	43	FAO Forestry Division	Marieke Sandker	Equations	10	Please add a note clarifying that: If $ACF > RACF$, then Equation 13 should be used. For years where $ACF < RACF$, then $ARCF = 0$.	This has been specified in Equations 17 and 22.

10/1/2025	44	FAO Forestry Division	Marieke Sandker	Equations	10	The note in Equation 17 states that removals crediting areas that have been deforested must be removed from the Ongoing Removals Strata. However this is not reflected in Equation 17, in TREES v3. It would improve clarity if an additional equation was provided to illustrate how potential deforestation areas in ongoing removals are accounted for. In addition, the previous Equation 19 from TREES v2 did take deforestation areas in ongoing removals into consideration.	Since the Ongoing Removals Strata is a spatial database of areas, removing areas from the ORS is a GIS exercise rather than a mathematical exercise. We prefer to keep the note in the variable descriptions of Equations 15, 19, and 24 rather than include an additional equation for this purpose.
10/1/2025	45	FAO Forestry Division	Marieke Sandker	Equations	10	There may be Participants for whom, after applying Equation 21, the Adjusted TREES emission reductions (TREES ER) is negative or zero and they have no remaining credits to contribute to the buffer pool and apply Equation 22. It would improve clarity to add a clarification note for such cases (eg would this result in a deduction from the buffer or a zero contribution?)	This has been clarified in Equations 28 and 33.
10/1/2025	46	FAO Forestry Division	Marieke Sandker	Equations	10	10.1 GROSS GHG REDUCTIONS USING THE TREES CREDITING LEVEL APPROACH 10.2 GROSS GHG REDUCTIONS USING THE HFLD CREDITING APPROACH 10.3 GROSS GHG REMOVALS 10.3.3 GROSS REMOVALS It is unclear why the term "gross" is added in many locations in TREES 3.0. For emissions, TREES is considering the carbon contents in the replacing land-use therefore the emissions should be considered net, not gross. For removals, considering equation 14 and the GHG emissions from clearing vegetation prior to conversion to forest, it appears the standard considers net GHG removals. If "gross" is referring to the ER calculation before buffer pool allocations and uncertainty deductions, this should be clarified. Suggest to remove "Gross" throughout the document or otherwise define what "gross" implies.	Thank you for the comment. We have changed the term to be "Unadjusted" to be less confusing.
10/1/2025	47	FAO Forestry Division	Marieke Sandker	Nesting & double counting	13.1	<i>"The deduction for each calendar year shall be based on the verified or soon to be verified...."</i> Consider setting the deduction based only on the verified number of ERRs.	We have removed "soon to be verified" in the text, and instead mentioned in this section that Participants must also take into account ERRs for which they do not have the rights, including in project areas that do not yet have verified credits.
10/1/2025	48	FAO Forestry Division	Marieke Sandker	Nesting & double counting	13.1	The exception to the requirement of ERR's deduction should be considered to the full scope of the domestic use providing that the ERRs are not used for NDC accounting or international compliance. By including the terms "voluntary" and "international" in the exception paragraph adds clarity to the domestic scope of the exception, while ensures the credits aren't used beyond the host country and maintains environmental integrity for the accounting of mitigation efforts. An exception to this requirement may be granted in cases in which credits from projects located within the Participant jurisdiction are verified and/or issued by a GHG program and labelled as being allowed only for use in a domestic compliance or domestic voluntary market within the Participant jurisdiction. Further, this exception is only applicable if the Participant (i.e., the host country government) provides assurance and verifiable evidence that the specified project credits are only eligible for use towards meeting obligations under a domestic compliance or domestic voluntary scheme or program, and that no entity is permitted to make claims about the use of the specified project credits towards international corporate climate or net-zero targets. In the case of this exception, the volume of credits verified and issued to projects specifically for use in a domestic compliance scheme, and for which no claims are allowed to be made, will not be deducted from TREES issuance volume.	We have opted to remove this exception based on other comments. No current Participants are making use of this exception.
9/22/2025	1	Flora & Fauna	Zoe Quiroz-Cullen	Eligibility	3.1	Sections 3.1.1 and 3.1.3 of the ART frameworks establish minimum forest area thresholds of 2.5 million hectares and 1 million hectares for sub-national accounting. These thresholds may disadvantage smaller jurisdictions, effectively excluding them from piloting ART at the sub-national level. Such criteria could restrict early participation and innovation in regions with significant forest conservation potential but smaller forest extents. Sub-national criteria could be limited to the administrative level?	Thank you for sharing your concern, we find it important to maintain a minimum forest area, but the transition pathway described in Section 3.1.3 and 3.1.4 will provide additional flexibility for Participants.
9/22/2025	2	Flora & Fauna	Zoe Quiroz-Cullen	Biomass data	4.1.2	Please clarify how biomass maps can be utilised to generate Emission Factors (EFs), similar to the explanation provided for Models & Equations and IPCC Default Values. A more detailed description of the methodology or acceptable approaches for integrating biomass maps into EF estimation would improve transparency and consistency in application.	We have added more information and a reference to the GFOI Guidance on biomass data, which details appropriate uses of biomass data, to Sections 5.1.2 and 5.2.2.
9/22/2025	3	Flora & Fauna	Zoe Quiroz-Cullen	Carbon accounting	4.1.2	Updating Emission Factors (EFs) every five years may be resource- and time-consuming, particularly for jurisdictions with limited technical capacity. Extending the update interval to ten years would be more practical and sustainable, while still maintaining methodological robustness.	ART finds it critical that emission/ removal factors are reassessed at the start of each crediting period; however, as specified in Sections 5.1.2 and 5.2.2, Participants may determine that the emission/ removal factors do not need updating.
9/22/2025	4	Flora & Fauna	Zoe Quiroz-Cullen	Carbon accounting	4.2.2	Removal Factors: Please clarify whether the calculation of removal factors considers the sequestration capacity of the tree species being planted. Including species-specific growth rates and carbon sequestration potential would enhance the accuracy and credibility of removal estimates	Acceptable data sources of removal factors can be found in Section 5.2.2; these may consider the species of planted trees but do not have to. Not all areas of removals will be homogenous tree plantings.
9/22/2025	5	Flora & Fauna	Zoe Quiroz-Cullen	Nesting & double counting	13.2	Please clarify double use – 3) paid for as a CO2e results-based payment and then also transferred or sold to another entity	This describes a situation when the credits are both used as part of a results-based payment and also sold, e.g. in the voluntary carbon market.
9/22/2025	6	Flora & Fauna	Zoe Quiroz-Cullen	Carbon	Definitions	Please add definitions on Activity-based approach and Land-based approach.	We have added these to the definition section.

9/22/2025	7	Flora & Fauna	Zoe Quiroz-Cullen	Safeguards	12	<p>We would also like to highlight the following modules, and specific indicators, from the draft Beyond Carbon Benefits certification standard, which we believe are important to ensure are integrated within TREES.</p> <p>2.2 BIODIVERSITY MODULE Desired Outcome 1: Identify key biodiversity areas (KBA) and other areas of global and regional biodiversity significance Indicator 1-1: KBAs and other areas significant for global and/or regional biodiversity conservation within the TREES accounting area are defined and identified. Comments: this should be integrated into v3.0 as mandatory and include the KBA National Coordination Group (with IP & LCS)</p> <p>2.3 SOCIAL – CULTURAL MODULE Theme 1. Sustainable Indigenous and Community Economy Desired Outcome: The REDD+ program generates progress in the well-being and economy of Indigenous Peoples and Local Communities, strengthening cultural identity and respecting the full, sustainable, and autonomous life built from the territories themselves, as well as the objectives of conservation, sustainable use, and management of forests. Comments: Mandatory indicators 1-1, 1-2 and 1-3 should all be integrated into V3.0 as mandatory and central to the financial management of funds flowing from ART TREES, potentially with a transition phase with a more streamlined set of parameters to report against during this period.</p> <p>We appreciate some of these additions may be onerous and create cost for governments. However, we feel they are the minimum necessary for ensuring transparency & agency for IP & LCS; to recognise the biodiversity as well as carbon benefits of effective forest governance within the TREES accounting area; and to ensure national efforts maximise opportunities to drive Paris Agreement <> Global Biodiversity Framework synergies and efficiencies.</p>	TREES follows the Cancun Safeguards ensuring REDD+ activities do no harm and enhance benefits. On the other hand, Beyond Carbon Benefits certification will enable reporting and verification of several positive social and environmental impacts of the REDD+ programs beyond reducing and removing emissions.
9/22/2025	1	Government of Germany	Hendrikje Reich	Lookback period	2.3	<p>Could you please explain why the crediting period might commence before the participant submits the TREES concept? If no prove for prior consideration this raises concerns regarding additionality. For HFLD countries, no prior consideration should be allowed.</p>	This requirement recognizes the fact that most REDD+ countries have been working towards results-based finance for over a decade based on promised finance from the global north. Participants must have new or changed activities in order to be eligible for crediting (see Section 3.3). This is true for all Participants, including those qualifying as HFLD. We have also added a requirement to Section 3.3 that Participants using the HFLD Crediting Approach must describe the activities undertaken to reduce emissions during the reference period, to further demonstrate that emissions are low at least in part because of the jurisdiction's previous activities.
9/22/2025	2	Government of Germany	Hendrikje Reich	Permanence	2.3	<p>What would be the consequence if a participant rejoins that has massively increased deforestation in the years absent from TREES?</p>	As specified in Section 2.3, Participants rejoining ART must report and have verified all results for the intervening years, including meeting reversal provisions This includes replenishing the buffer pool and increasing the buffer contribution in subsequent years.
9/22/2025	3	Government of Germany	Hendrikje Reich	Subnational deadline	3.1.1	<p>Please outline why the deadline to move towards national accounting areas was extended by 10 years. Though we can see the need to continue incentivizing subnational accounting for IPLC territories, we consider the extension for +10 years with great concern. The Warsaw REDD Framework as commonly accepted reference calls for transition towards national approaches. Many domestic policy and economic processes influencing land use transitions are happening on national level – and the probability to avoid leakage, ensure permanence and additionality of REDD measures is often directly related to this. We strongly recommend retaining the 2030 deadline, with exception of IPLC territories. For HFLD submissions, there should always be the requirement for national accounting beyond 2030.</p>	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/22/2025	4	Government of Germany	Hendrikje Reich	Eligibility	3.1.1	<p>Wouldn't there need to be an approval of the national government, if a subnational government applies? This would be useful to ensure integration into national goals (NDCs) and reporting (BUR, BTRs). This appears important also in cases, where compliance purposes are not anticipated.</p>	The second to last paragraph of Section 3.1.1 describes the conditions under which a subnational government does or does not require national government approval.
9/22/2025	5	Government of Germany	Hendrikje Reich	Alignment with UNFCCC and national systems	3.1.2	<p><i>"Forests must be included as part of the overall NDC target. A specific NDC target for forests is not required."</i> If a specific forest target is not required, how can it be sufficiently assessed that forests are included in an appropriate manner?</p>	The requirement of TREES is that forests be included so that forests are part of the MRV conducted and reported to the UNFCCC. Additional language has been added to Section 3.1.2 to ensure all UNFCCC reporting requirements are met.
9/22/2025	6	Government of Germany	Hendrikje Reich	Alignment with UNFCCC and national systems	3.1.2	<p><i>"Demonstration of conformance with Cancun Safeguards related requirements on sub-national level"</i> Would subnational TREES eligibility be granted, if there are no national safeguard systems in place (i.e. digital or analogue system for providing information on safeguards - and Summary of Information to UNFCCC)?</p>	Yes, subnational participants are eligible to join ART even if their national government has not submitted information to the UNFCCC. It would be required that the national government be eligible to submit information to the UNFCCC however.

9/22/2025	7	Government of Germany	Hendrikje Reich	FCPF transition	3.1.3	Please ensure that 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. We welcome the transition from FCPF to ART TREES for continuity of rewarding reductions based on long term commitments initiated by the supporters of the WB Carbon Fund.	Thank you for your comment.
9/22/2025	8	Government of Germany	Hendrikje Reich	FCPF transition	3.1.3	<i>"In order to facilitate the transition of FCPF Carbon Fund and Readiness Fund Participants to ART to continue their jurisdictional REDD+ programs, these governments may meet the eligibility requirements outlined above or may use the following eligibility requirements Shifting to meet the Readiness Fund criteria (see below) for a second crediting period, OR Shifting to meet the eligibility criteria of TREES for a second (or any additional) crediting period "</i> Please explain Option 1. Why would readiness fund criteria be sufficient under TREES? What are special eligibility criteria besides a smaller min area (i.e. 1 Mio ha)?	In the second crediting period, Carbon Fund or ISFL country participants will need to move to jurisdictional boundaries at the first administrative level, which will require an expanded accounting area for several Carbon Fund and ISFL participants that do not currently meet the TREES eligibility criteria.
9/22/2025	9	Government of Germany	Hendrikje Reich	Alignment with UNFCCC and national systems	3.3	<i>"In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area. "</i> Would subnational TREES eligibility be granted, if there is no national REDD+ strategy/plan in place?	Yes. Text has been added in Section 3.3 to clarify this.
9/22/2025	10	Government of Germany	Hendrikje Reich	ERR Rights	3.4.1	In various countries carbon rights are an issue of ongoing debate and sometimes also tension among different interest groups. It would be helpful to receive a concrete time-bound plan by national governments, how and when carbon rights will be agreed upon (while respecting Cancun Safeguards). This should be a definite deadline.	The timing to demonstrate the rights was further clarified in the text. TREES credits will only be issued for the number of ERRs for which the Validation and Verification Body has verified that the Participant can demonstrate rights.
9/22/2025	11	Government of Germany	Hendrikje Reich	Benefit sharing arrangements	3.4.2	Are there templates / further guidance on benefit sharing principles and criteria as well as processes? This would be regarded useful.	Thank you. ART will consider this suggestion as new guidance documents are developed.
9/22/2025	12	Government of Germany	Hendrikje Reich	Additionality	3.5	The variation on annual deforestation rates is subject to various drivers, whereas government policies are only one part. Others are e.g. commodity prices, climate conditions and conflicts.	ART agrees with your statement. The use of historical averages naturally captures current impacts of laws, regulations, fiscal policies, commodity prices, local and regional actions, all the many layers that impact a jurisdiction's performance. Historical averages also capture cycles of drought, pest infestation, fires and other natural disasters which may vary from year to year.
9/22/2025	13	Government of Germany	Hendrikje Reich	HFLD	3.5	Why have alternative HFLD approaches with site-specific variables, such as developed by Sylvera/Singapore, not been taken into account?	We have added a requirement to Section 4.2.2 that Participants must provide quantitative evidence that the HFLD Crediting Level is conservative, which we hope will address your concern. In ART's view, there is not yet scientific consensus on the methods or variables for site-specific modeling. Please see the Statement of Reasons for additional information.
9/22/2025	14	Government of Germany	Hendrikje Reich	Other	3.8	<i>"Any known instances of non-compliance or violations with laws, regulations, or other legally binding mandates directly related to REDD+ activities must be disclosed in the TREES Monitoring Report along with corrective or preventive plans or actions."</i> Please specify what happens if non-compliance persists - and which timeframes / grace periods apply here.	Thank you for the comment. It is not possible to dictate specific requirements for this as the answer depends on the nature of the non-compliance and the actions taken to date to rectify it.
9/22/2025	15	Government of Germany	Hendrikje Reich	Carbon accounting	4.1	This is a tricky issue. Recent forest fires have been man-made but then extended heavily due to droughts. How does the standard distinguish here between anthropogenic and non-anthropogenic?	ART aligns with IPCC Guidance, which allows excluding natural disturbances if they are beyond the control of and not materially influenced by a country. We have added a requirement to Section 5.1.1 that any exclusions of non-anthropogenic emissions must be documented and justified.
9/22/2025	16	Government of Germany	Hendrikje Reich	Carbon accounting	4.1.2	We suggest adding the requirement to use the best available emission factor sources/methodologies at the time of reporting, and where this is not feasible, an explanation should be provided.	We have added a requirement to Sections 5.1.2 and 5.2.2 that the Participant must document the emission/ removal factors considered and justify that the selected emission/ removal factors are the most accurate or the most conservative.
9/22/2025	17	Government of Germany	Hendrikje Reich	Carbon accounting	4.2.1	<i>"Stratification between commercial forest and natural forest restoration is recommended"</i> Why is this only a recommendation, and not a requirement? Could plantations also be accounted for here?	We have made differentiation of commercial forest and natural forest restoration a requirement in Section 5.2.1
9/22/2025	18	Government of Germany	Hendrikje Reich	Carbon accounting	4.2.1	<i>"If an area that is being credited for removals under ART is converted back to non-forest, these emissions must be reported as deforestation emissions for that year in next monitoring report submitted to ART. "</i> What does "these emissions" refer to? The total deforestation emissions as calculated for a natural forest stratum?	Yes, this refers to the emissions from areas being credited for removals in the event of deforestation. We have made a small change to Section 5.1.1.1 to clarify.
9/22/2025	19	Government of Germany	Hendrikje Reich	Carbon accounting	4.2.2	Can you provide the respective equation/an example for the calculation of the long-term average carbon stock per rotation? Does this imply that a full biomass removal (e.g. via clearcut) would take the temporal carbon storage into account?	We have provided additional explanation to Section 5.2.2, but do not feel an example is appropriate to include in TREES. We will consider the suggestion as we evaluate what guidance might be helpful to stakeholders.

9/22/2025	20	Government of Germany	Hendrikje Reich	Carbon accounting	4.2.2	The inclusion of removals and clear labeling is appreciated, nevertheless is the text still unclear regarding natural regeneration. We would suggest clarifying further the natural assisted regeneration accounting. Disambiguation is needed for natural removals in intact forest without human intervention.	We have rewritten the requirements for removals accounting for further clarity; please see Sections 4.3 and 5.2
9/22/2025	21	Government of Germany	Hendrikje Reich	Carbon accounting	4.5	We suggest having minimum quality requirements for quantification of degradation emissions in the documented evidence, as the mentioned sources may tremendously vary in quality of its content.	TREES is purposefully non-prescriptive to allow Participants to use existing data. Varying data quality is addressed by the uncertainty deduction, described in Section 8, as poor quality data will result in a larger deduction.
9/22/2025	22	Government of Germany	Hendrikje Reich	Removals	4.5	<i>"HFLD Participants may claim removals for any year where the emissions from deforestation and degradation are within 15% of their TREES Crediting Level."</i> It is important to acknowledge that jurisdictions with sustained, low emissions may be unable to continuously decrease emissions.	Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions.
9/22/2025	23	Government of Germany	Hendrikje Reich	Editorial	5.1	We suggest specifying that the rise in the new crediting level is only permissible, if this can be explained by the addition of new pool or activity data.	This has been specified in Section 4.1.
9/22/2025	24	Government of Germany	Hendrikje Reich	HFLD	5.2	We suggest that the HFLD crediting level should only be permissible, if a national approach is pursued. Subnational HFLD offers opportunities to select those areas with low deforestation rates, while promoting deforestation in the rest of the country. To ensure additionality and avoid leakage, a national approach is indispensable. An exception might be made for IPLC areas, as they constitute own governance arrangements that are largely independent of other policies/drivers.	The ART Board has elected to continue allowing HFLD crediting at the subnational level. Full justification for this position can be found in the TREES 2.0 Statement of Reasons: https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-Statement-of-Reasons-August-2021.pdf
9/22/2025	25	Government of Germany	Hendrikje Reich	HFLD	5.2.2	Equation 5: Are there any changes compared to TREES 2.0?	No, the equation has not changed.
9/22/2025	26	Government of Germany	Hendrikje Reich	HFLD	5.2.2	<i>Remove option for HFLD jurisdictions to claim avoided foregone removals</i> We suggest to eliminate an option that required significant additional work and is not being adopted by jurisdictions	Thank you for your comment.
9/22/2025	27	Government of Germany	Hendrikje Reich	Removals	5.2.2	<i>Allow HFLD jurisdictions to claim removals if emissions are within 15% of their TREES Crediting Level</i> Acknowledge that jurisdictions with sustained, low emissions may be unable to continuously decrease emissions (see comment above)	Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions.
9/22/2025	28	Government of Germany	Hendrikje Reich	Removals	5.3	Why are forests included those restoration has started up to 10 years prior? This appears not justified in terms of additionality.	Many Participants have had ongoing REDD+ programs for decades now with the expectation of promised global finance for their results. We have added a requirement to Section 4.3.1 that Participants must demonstrate the removals areas have an explicit and documented link to the REDD+ activities and would not have occurred in the absence of the program.
9/22/2025	29	Government of Germany	Hendrikje Reich	Removals	5.3	If the forest that has been restored is lost (e.g. due to timber harvesting or fire), will the total net removal for which credits have been issued, be treated as reversal? Please outline.	This is not treated as a reversal, but as outlined in Section 5.2.1, deforestation of restored areas must be included in emissions accounting under TREES.
9/22/2025	30	Government of Germany	Hendrikje Reich	Permanence	6.2	<i>"For Participants that wish to have credits deemed eligible for ICAO's Carbon Offsetting Scheme for International Aviation (CORSIA), TREES requires that the Participant agree to monitor, report and verify under TREES for a minimum of four five-year crediting periods (20 years)."</i> This should be applicable for all TREES crediting - as this constitutes best practice in other standards - and will likely help eligibility with Art 6.4. Especially those participants that leave TREES must be held accountable for the claimed ER permanence.	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/22/2025	31	Government of Germany	Hendrikje Reich	Permanence	7.1	<i>"Monitoring under ART is not required after a Participant exits the program."</i> We strongly recommend that monitoring under ART should be required for at least 20 years - even after a Participant exits the program.	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/22/2025	32	Government of Germany	Hendrikje Reich	Permanence	7.1	The unused buffer only constitutes a proxy, while it will not be known if and to what extent reversals occur if the program has been left. Hence, it cannot be verified, if the unused buffer is sufficient or not to cover for future reversals.	Thank you for sharing your concern.
9/22/2025	33	Government of Germany	Hendrikje Reich	Permanence	7.1.1	Reversal risks are manifold - and partly out of direct gov control, hence this mitigating factor selections seems quite subjective. Wouldn't it be more appropriate to start with a conservative default reversal risk level - and then allow countries to reduce this level over time by also considering actual reversal	We have developed a new risk rating tool to address permanence risk - please see the Statement of Reasons for more information.
9/22/2025	34	Government of Germany	Hendrikje Reich	Permanence		<i>"If the total amount of claimed credits plus the buffer pool contribution would not fully compensate for the reversal, no emission reductions or removals have been achieved in the monitoring period and ART will not accept the TREES Monitoring Report submission."</i> What happens if a participant drops out in such case?	This provision only relates to Participants submitting their first TREES Monitoring Report, who have not previously issued any credits.

9/22/2025	35	Government of Germany	Hendrikje Reich	Leakage	7.2.1	Are there studies that indicate if these deduction proxies are appropriate? We recommend orientating leakage deductions based on other standards, even if they might be project based. Jurisdictional drivers might also be relevant in this regard.	The approach used in TREES is based on literature and a review of other program approaches and outcomes as outlined in the TREES 1.0 Statement of Reasons (https://www.art-redd.org/wp-content/uploads/2022/01/TREES-v1-Statement-of-Reasons-February-2020.pdf).
9/22/2025	36	Government of Germany	Hendrikje Reich	Permanence		Require Participants with a reversal to use a 30% buffer pool contribution for 5 years following the reversal Please improve clarity of requirements to ensure consistent implementation	This text has been modified for clarity in Section 7.1.3.
9/22/2025	37	Government of Germany	Hendrikje Reich	Removals	10.3.1	Equation 15: How is additionality of removal certificates justified, if this is natural regeneration? do you refer to natural assisted regeneration beyond the removal reference level?	The crediting levels for the two approaches have been more clearly defined in Section 4.3.
9/22/2025	38	Government of Germany	Hendrikje Reich	Safeguards	12.3	"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" While this is welcomed, the indicators suggest that many requirements are indeed the responsibility of the national level. How can this be respected in the subnational approaches - especially for IPLC territories, where members have no ability to e.g. set up legal frameworks or public policies? Please improve clarity of requirements and address common questions on reporting of outcomes.	All requirements need to be met by all Participants, whether national or subnational. Participants shall have the ability to implement the planned REDD+ actions described in their TRDs.
9/22/2025	39	Government of Germany	Hendrikje Reich	Nesting & double counting	13.1	"Verified ERRs from other initiatives (projects or programs) in the accounting area for the same calendar year, either led by the Participant or by other stakeholders, shall be deducted from the TREES issuance volume. This includes projects / REDD+ programs participating in other CO2e-based GHG crediting programs or initiatives such as multilateral and bilateral agreements and results-based payments. " Please improve clarity of requirements.	Thank you for your comment. We have made edits to section 13.1 for clarity in response to other comments.
9/22/2025	40	Government of Germany	Hendrikje Reich	Corresponding adjustments/ CORSIA	13.3	Please clarify requirements and address common question and reflect latest guidance from the UNFCCC.	Section 13.3 and Annex B have been updated to clarify the requirements for corresponding adjustments, and reflect the latest guidance from the UNFCCC.
9/22/2025	1	Government of Guyana	Pradeepa Bholanath	HFLD	5.2	Multiplier for Forest Carbon Stock Current Provision: TREES 3.0 applies a 0.05% multiplier of Forest Carbon Stock in the High Forest, Low Deforestation (HFLD) crediting approach as a conservative proxy for risk of deforestation Comment: - Guyana recommends that this multiplier be increased to 0.1%, with consideration for review in subsequent versions. - A 0.05% multiplier is conservative and does not sufficiently reflect the true risk of forest carbon loss in HFLD countries, which must still actively manage drivers of deforestation and degradation. - Increasing to 0.1% would more appropriately value the efforts of HFLD countries in maintaining their forests while recognizing that continued protection incurs opportunity costs and requires long-term incentives. - This adjustment would also enhance environmental integrity by better aligning credited volumes with actual mitigation potential, while remaining conservative. Recommendation: The multiplier should be revised upward to 0.1% as priority improvement in the next revision cycle.	Thank you for your comment. The ART Board has opted to maintain the 0.05% multiplier at this point pending additional scientific evidence that 0.1% is conservative for all jurisdictions.
9/22/2025	2	Government of Guyana	Pradeepa Bholanath	HFLD	5.2	Scope of Forest Carbon Stock Pools Current Provision: TREES 3.0 includes aboveground and belowground biomass but excludes soil carbon, deadwood, and litter from the forest carbon stock baseline/crediting level calculation. Though this is included in reporting on emissions, for example, from gold mining. Comment: -Guyana strongly recommends that all IPCC-recognized carbon pools (aboveground biomass, belowground biomass, deadwood, litter, and soil organic carbon) be included, subject to conservative uncertainty adjustments. -Excluding pools such as soil and deadwood underestimates the mitigation potential of intact tropical forests, particularly in ecosystems like Guyana's where these pools contribute significantly to total carbon stocks. -While methodological challenges exist, the IPCC guidelines and emerging scientific methods provide sufficient basis to conservatively account for these pools. -Including them would create more accurate accounting, incentivize comprehensive monitoring, and align ART with best practices in national GHG inventories and UNFCCC reporting. Recommendation: Revise TREES to include all carbon pools consistently, in both baseline and emissions reporting. Currently, only the litter is allowed.	Thank you for your comment. The ART Board has opted to maintain the inclusion of only aboveground and belowground biomass in the HFLD Crediting Level calculation for conservativeness.

9/22/2025	3	Government of Guyana	Pradeepa Bholanath	Additionality	5	<p>Historical Average for Crediting Level</p> <p>Current Provision: TREES 3.0 sets the historical reference period at five years for establishing the crediting level</p> <p>Comment:</p> <ul style="list-style-type: none"> -Guyana recommends that the historical reference period be extended to 15 years, reflecting a broader and more representative assessment of national circumstances. -A short five-year window risks biasing crediting levels due to temporary fluctuations in drivers (e.g., commodity cycles, weather events, fires), undermining both fairness and environmental integrity. -A 15-year average better captures the structural trends in deforestation and degradation, smooths anomalies, and aligns with IPCC guidance and approaches taken by the UNFCCC. -This is particularly important for HFLD countries like Guyana, where low deforestation rates mean that inter-annual variability can significantly distort short-term baselines. <p>Recommendation: Extend the historical reference period to 15 years as the default, with allowance for countries to justify alternative periods if supported by national circumstances and data availability.</p>	Thank you for the suggestion. It is important for transparency and comparability that all Participants use the same reference period. Based on analysis conducted when developing TREES 1.0, ART feels the five year reference period best captures the near term expected performance.
9/22/2025	4	Government of Guyana	Pradeepa Bholanath	Subnational deadline	3.1.1	<p>Subnational Accounting Extended to 2040</p> <p>Comment: Strongly support this extension. Many forest countries, including Guyana, need subnational pathways as transitional steps to full national accounting. Recognizing Indigenous territories and IPLC-managed lands is also vital for equity and credibility.</p>	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/22/2025	5	Government of Guyana	Pradeepa Bholanath	FCPF transition	3.1.3	<p>FCPF Transition Pathway</p> <p>Comment: Support inclusion of a time-bound pathway for FCPF participants. This ensures continuity for countries that invested heavily in readiness and aligns ART with UNFCCC processes.</p>	Thank you for your comment.
9/22/2025	6	Government of Guyana	Pradeepa Bholanath	REDD+ Implementation Plan	3.3	<p>Clarifications on REDD+ Implementation Plans</p> <p>Comment: Welcome the clearer requirements on describing drivers of deforestation and planned actions. This supports transparency and aligns with national REDD+ strategies.</p>	Thank you for your comment.
9/22/2025	7	Government of Guyana	Pradeepa Bholanath	Benefit sharing arrangements	3.4	<p>Rights and Benefit-Sharing</p> <p>Comment: Support the explicit requirement to describe benefit-sharing arrangements. This improves alignment with safeguards and ensures IPLC participation. Guyana underscores that benefit-sharing design must remain country-driven, respecting national laws and contexts.</p>	Thank you for the comment.
9/22/2025	8	Government of Guyana	Pradeepa Bholanath	Biomass data	4	<p>Support clarifications that biomass maps can be used to derive factors, and that emission/removal factors need not be updated every five years unless materially changed. This reduces unnecessary burden while maintaining environmental integrity.</p>	Thank you for your comment.
9/22/2025	9	Government of Guyana	Pradeepa Bholanath	Peat	4.6	<p>Support clarification on use of Tier 1 peatland methods where emissions are low. This is practical and consistent with UNFCCC flexibility for developing countries.</p>	Thank you for your comment.
9/22/2025	10	Government of Guyana	Pradeepa Bholanath	Removals	5.3	<p>Support changes allowing HFLD jurisdictions to claim removals if emissions remain within 15% of their crediting level. This ensures continued incentives for countries with consistently low emissions, while maintaining integrity.</p>	Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions.
9/22/2025	11	Government of Guyana	Pradeepa Bholanath	HFLD	5.2	<p>Support removal of avoided foregone removals option, as this simplifies the system and avoids complexity that few jurisdictions could implement.</p>	Thank you for your comment.
9/22/2025	13	Government of Guyana	Pradeepa Bholanath	Safeguards	12.4	<p>Strongly support strengthening safeguards by explicitly including gender, youth, vulnerable groups, Afro-descendant peoples, transhumant communities, and uncontacted peoples. This broadens inclusivity and ensures that ART reflects evolving best practices on equity and rights.</p>	Thank you.
9/22/2025	14	Government of Guyana	Pradeepa Bholanath	Nesting & double	13.1	<p>Support clarification that verified ERRs from other initiatives must be deducted. This ensures environmental integrity.</p>	Thank you for your comment.
9/22/2025	14	Government of Guyana	Pradeepa Bholanath	Uncertainty	8	<p>Support separate assessment of uncertainty for emissions reductions and removals. This improves methodological rigor and avoids distortions in credit issuance. Also support the provision to recalculate uncertainty following the end of a crediting period.</p>	Thank you for your comment.
9/22/2025	15	Government of Guyana	Pradeepa Bholanath	Corresponding adjustments/ CORSIA	13.3	<p>Welcome strengthened requirements for corresponding adjustments, aligning TREES with latest UNFCCC guidance under Article 6.</p>	Thank you for your comment.
9/22/2025	16	Government of Guyana	Pradeepa Bholanath	Complaints & appeals	16	<p>Support revisions to the complaints and appeals process. Strengthening this mechanism will build confidence among market actors and stakeholders.</p>	Thank you for your comment.
9/22/2025	17	Government of Guyana	Pradeepa Bholanath	General		<p>Guyana appreciates the substantial progress reflected in TREES 3.0. We believe that with adjustments to the multiplier, carbon pool scope, and historical reference period, the standard will more fairly and robustly incentivize high forest cover, low deforestation countries. At the same time, Guyana supports many of the technical clarifications and safeguard enhancements, which improve transparency, inclusivity, and environmental integrity.</p>	Thank you very much for the submission. Please see responses to individual comments.

10/1/2025	1	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	General	<p>As rightsholders who own, occupy, and sustainably use important territories and significant tracts of tropical forests and lands—where carbon markets are rapidly expanding—we emphasize that our partnership in any REDD+ initiative is essential to achieving and sustaining genuine emissions reductions from our territories. Numerous studies have shown that recognizing our rights and including us as partners is essential for achieving lasting climate benefit. Our shared objective with ART is to reduce emissions while upholding social integrity – this can only be realized when Indigenous Peoples, Local Communities, and Afro-descendent Peoples are fully engaged in the decisions as equal partners in shaping the standards and programs that affect our territories.</p> <p>We note that carbon markets and jurisdictional REDD+ programs operate in contexts of significant inequalities. All too often, this leads to inconsistent consultation and weak protection of the rights of Indigenous Peoples, Afro-descendant Peoples, Local Communities, and other rightsholders¹. Currently, decisions regarding jurisdictional programs are largely made by the current government, which is often insufficiently prepared to implement REDD+ mechanisms, much less to promote the participation of Indigenous Peoples, Local Communities, and Afro-descendent Peoples. Governments generally make inadequate decisions regarding the design, implementation, and distribution of benefits, as they generally only consider the priorities of the government and its partners. Furthermore, they have weak mechanisms of transparency and accountability.</p> <p>Carbon markets, as currently designed, risk perpetuating and deepening these inequities – for example, excluding communities from decision-making or failing to recognize customary land tenure – rather than correcting them. Yet, we consider that jurisdictional REDD+ programs have the potential to address these issues if they are co-created with the full and effective participation of Indigenous Peoples, Local Communities, and Afro-descendent Peoples. When our communities are fully and effectively involved, REDD+ programs can strengthen forest governance, secure territorial rights, land tenure, protect rights, and foster constructive collaboration with other stakeholders, thereby enhancing both climate outcomes and social justice.</p> <p>As one of the leading standards for jurisdictional REDD+, ART has both the opportunity and responsibility to set the bar for strong safeguard performance. The TREES standard must uphold the Cancún Safeguards and other relevant international agreements not just in principle but in practice. Ensuring effective implementation of these safeguards is not only in keeping with international obligations and the responsibilities of states and other actors in the implementation of REDD+, it is crucial for equity and climate justice. In other words, robust social and environmental safeguards are fundamental requirements for successful, high-integrity climate action. We urge ART to use this TREES</p>	Thank you very much for the submission. Please see responses to individual comments.
10/1/2025	2	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	General	<p>In December of 2024, many of our organizations sent a joint letter to ART (attached in annex here [see annex in full submission]), outlining three key priorities to enable the timely, meaningful, and effective engagement of Indigenous Peoples, Local Communities, and Afro-descendent Peoples in ART-certified jurisdictional REDD+ programs. We reaffirm those priorities here, as they form the core scope of our comments. Those include:</p> <ol style="list-style-type: none"> 1. Ensuring early, inclusive, informed, and meaningful consultation with Indigenous Peoples and with Local Communities in the design of jurisdictional programs. This means that from the very beginning of program planning, our peoples must be proactively consulted and participate in a culturally appropriate manner about program design choices that may affect our rights, lands, and livelihoods. 2. Ensuring full and effective participation in decision-making around program design and implementation, including in determining governance structures, fair and equitable benefit distribution plans, and transparent monitoring and reporting. This includes involvement in setting up governance structures, defining fair and equitable benefit-sharing arrangements, designing monitoring systems, and other key decisions. Our communities should have a seat at the table when determining how programs are managed and evaluated and how benefits are allocated. 3. Ensuring stronger quality controls in assessing safeguard conformance, especially in evaluating the alignment of national policy with international standards. ART should require stringent evaluation of whether each Participant's legal framework and on-the-ground actions meet the Cancún Safeguards (e.g. on land tenure rights, FPIC, biodiversity protection, etc.). Validation and Verification Bodies (VVBs) must be empowered and required to rigorously assess the full and effective participation and safeguard conformance, so that promises on paper translate into real protections for our communities, forests and lands. 	Thank you for the overview. Please see responses to individual suggestions.

10/1/2025	3	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	General		<p>Progress and Remaining Gaps</p> <p>We are encouraged to see that the TREES 3.0 draft has made some improvements in line with our priorities. Notably, the draft now explicitly requires that benefit sharing plans be consistent with safeguard requirements, and it recognizes the rights of Indigenous Peoples and those of Local Communities to participate in decision-making about those benefit sharing arrangements. We also welcome the inclusion of previously under-recognized groups – such as Peoples in Voluntary Isolation and Initial Contact, Afro-descendant Peoples, as well as women and youth – across many of the standard indicators. These additions represent significant improvements compared to the earlier version of the standard.</p> <p>At the same time, we wish to underscore several critical gaps that must be addressed to ensure accountability, transparency, and rights-alignment in TREES 3.0 for our partnerships and jurisdictional programs to be successful. In particular, the standard (and any guidance accompanying it) should more explicitly reinforce the distinct and differentiated rights of Indigenous Peoples, Afro-descendent People, and those of Local Communities. This means including clear, mandatory requirements for early consultation, Free, Prior, and Informed Consent (FPIC), as well as the recognition of our land, resource, and territorial rights and our right to participate in all program components that affect us, including adequate mechanisms for access to information in the implementation. We emphasize that REDD+ programs cannot succeed without our full and effective involvement from the start. If our rights are not respected – for example, if a program proceeds on our customary lands without our consent, if monitoring reports are made without our knowledge and approval, or if benefit-sharing arrangements exclude us – then not only are safeguards violated, but the program's climate objectives are also jeopardized.</p>	Thank you for the reflections. Please see responses to individual suggestions.
10/1/2025	4	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12	<p>Currently, the draft 3.0 could be interpreted in different ways, and we fear that ambiguity could lead to inconsistent application. Our recommendations seek to clarify these baseline expectations so that all ART Participants understand that adherence to international law and safeguard standards (e.g. UNGA, ILO Convention 169, and other applicable legal instruments) is a requisite for credit issuance. These proposals are informed by our collective REDD+ experiences in our countries, which have demonstrated that the participation of Indigenous Communities, Afro-descendent People, and Local Communities has not been taken into account in the design, execution, MRV and distribution of benefits on many occasions. We learned from these experiences that without explicit requirements and vigilant oversight, even well-intentioned programs can fall short on safeguards. We remain concerned about the lack of clarity in the TREES standard around the minimum requirements that must be met to properly apply the Cancun Safeguards, as well as how those expectations are reflected in the tasks of the Validation and Verification Bodies in TREES and in the TREES Validation and Verification Standard (VVS)2.</p>	A requirement for adherence to and ratification of specific international instruments is beyond the scope of a REDD+ program and beyond the authority of the institutions in charge of its design and implementation. As a result, ART does not include such a requirement.
10/1/2025	5	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards		<p>Moreover, we note that ART's exploration of a "Beyond Carbon Benefits" mechanism summer 2025 raised concerns among many of us. The draft of that concept appeared to optionalize certain social and environmental outcomes that, in our view, should be core obligatory requirements of any credible REDD+ program. We strongly advise that fundamental safeguards in relation to respect for the rights of Indigenous Peoples, Afro-descendent Peoples, and the rights of Local Communities not be relegated to optional status.</p> <p>In TREES 3.0, the focus should be on strengthening these safeguards within the main standard itself, rather than treating them as ancillary benefits. Our submission is made in the spirit of ensuring that ART-TREES can be a gold standard for both REDD+ programs and rights protection.</p>	No safeguards have been relegated. TREES 3.0 increased the clarity of the requirements in Safeguards indicators and it strengthened the indicators related to rights of Indigenous Peoples, Locals Communities and Afrodescendant Peoples.
10/1/2025	6	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards		<p>Finally, we consider that significantly more direction is needed for the effective implementation of the TREES safeguards. We strongly and urgently recommend the collaborative development of TREES Safeguard Implementation Guidance. Such a guide will not only support the effective implementation of safeguards by Participants and facilitate clearer parameters to establish the necessary partnerships with Indigenous Peoples, Afrodescendants, and with Local Communities, but also serve as a critical guide for Validation and Verification Bodies responsible for evaluating the program's conformance with the Standard. Initial recommendations to this effect are included in Section II. It is our intention that these suggestions be included in initial drafts of such a guidance note, which should be developed in collaboration and consultation with Indigenous Peoples, Local Communities, Afrodescendants Peoples and other interested stakeholders</p>	ART will provide new guidance documents for Safeguards. We appreciate the suggestion as we develop these.

10/1/2025	7	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards		<p>II. Detailed Technical Recommendations</p> <p>1. Ensuring early, inclusive, informed, and meaningful consultation with Indigenous Peoples and with Local Communities in the design of jurisdictional programs.</p> <p>The table below is organized around Priority 1 – Ensuring early, inclusive, informed, and meaningful consultation with Indigenous Peoples, Local Communities, and Afro-descendant Peoples. It is structured in a series of recommendations (1.1, 1.2, etc.) drawn directly from the December letter, and broken down into sub-recommendations (e.g., 1.1.A, 1.1.B). Each sub-recommendation identifies a specific gap in TREES</p> <p>3.0 related to this priority and sets out a concrete insertion or amendment to the relevant section of the standard. Where appropriate, the recommendation also notes necessary updates to associated instruments such as the TREES Guidance, Templates (TREES Concept, TREES Registration Document, TREES Monitoring Report), and the Validation and Verification Standard (VVS), to ensure consistency across the TREES system. This format allows ART reviewers to easily see both the high-level policy issue (early consultation) and the precise operational changes being proposed</p>	Thank you.
10/1/2025	8	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.3	<p>We recommend that Section 12.3 on Reporting Requirements include a new section after the introductory paragraph that reads:</p> <p>“To facilitate early and informed engagement with potential stakeholders in ART programs, in their TREES Concept, Participants shall report on their plans for conformance with all Indicators for all applicable Themes under C and D, as well as Theme 2.1 under Safeguard B3.”</p> <p>Accordingly, we recommend that Annex A and the TREES Concept Template should be updated to include a new section requiring disclosures and/or a plan for conformance for all indicators of applicable Themes for Safeguards C and D, as well as for Theme 2.1 under Safeguard B. Please see our review of the TREES Concept Template to see these changes reflected.</p>	The TREES Concept is not a binding document. It is an expression of interest and it is not validated or verified. Hence, longer reporting requirements have not been included.
10/1/2025	9	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.3	<p>We applaud the strengthening of Section 12.4.3 on Cancun Safeguard C, which now includes “Afrodescendant Peoples, or equivalent, including uncontacted peoples, and transhumant communities” in all Theme 3 indicators. We recommend that in keeping with international law the language “uncontacted peoples” should be updated to read as “Indigenous Peoples in Voluntary Isolation and Initial Contact” as follows in all “Structure and Process” as well as Outcome Indicators (taking this one as an example):</p> <p>Structure and Process Indicator: “Participants have in place a legal framework, policies or programs as well as the necessary procedures and resources to respect, protect and fulfill human rights of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent, including Indigenous Peoples in Voluntary Isolation and Initial Contact and transhumant communities.”</p> <p>We recommend that Annex A and the TREES Registration Document Template be updated to include a new section to more effectively facilitate reporting on these mapping activities. Please see our review of the TREES Registration Document Template to see these changes reflected.</p> <p>To ensure adequate evaluation of Participants’ mapping of Indigenous Peoples, Local Communities, and Afro-descendant Peoples including that it was based on multiple credible sources, consulted stakeholders directly, and did not omit any known groups, the following directives should be included in the Validation and Verification Standard (VVS), for Theme 3.1 (Stakeholder Mapping and Identification), Section 3.3 – Validation Scope: (RECOMMENDATIONS TO THE TVWS INCLUDED)</p>	The term was changed to Indigenous Peoples in Voluntary Isolation and Initial Contact as suggested. Thank you

10/1/2025	10	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	<p>Section 12.4.4 on Cancun Safeguard D, Topic 4.2 addresses the need to “Develop adequate participatory procedures for the effective participation of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent.” Ensuring adequate participatory procedures of Indigenous Peoples, Local Communities, and Afro-descendant Peoples implies their ability to have a meaningful say in activities that affect them – which in international terms translates strongly to Free, Prior, and Informed Consent (FPIC) processes. While Theme 4.1 is broad (involving all stakeholders), Theme 4.2 highlights the rights of Indigenous Peoples, Local Communities, and Afro-descendant Peoples to participate in decisions, including the right to withhold consent to activities on their lands or affecting their rights. TREES 3.0 withdraws explicit reference to FPIC under Theme 4.2, which limits their rights in decisionmaking under ART programs. TREES 3.0 should clearly state that Free, Prior, and Informed Consent of Indigenous Peoples (and local communities, where applicable) is required for any REDD+ actions that will impact their rights, lands, territories, resources, livelihoods, or culture. This issue should be remedied by amending Theme 4.2 as follows:</p> <p>Outcome Indicator: “Public institutions have guaranteed that the participation of Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent in decisions about the design and implementation of REDD+ activities, the distribution of REDD+ benefits, as well as program components that affect them , such as the Safeguard Information System, occurred and was documented through their respective decision-making structures and processes, ensuring adequate conditions for their participation and using culturally appropriate procedures, with their free, prior, and informed consent obtained for any REDD+ decisions or actions that may affect them.”</p> <p>Meanwhile, unless VVBs are mandated to assess quality in practice, weak participation processes may pass unchallenged. Adequate evaluation of Participants’ stakeholder engagement, ensuring that it isn’t reduced to a procedural formality (through quality assessment of engagement, not just attendance), as well as their respect of FPIC, the following directives should be included in the Validation and Verification Standard: (RECOMMENDATIONS TO THE TVS INCLUDED)</p>	FPIC is now included in Theme 3.3 to address this.
10/1/2025	11	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	<p>Section 12.4.4 on Cancun Safeguard D, Theme 4.1 to “Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ activities” now reflects in the combined “Structure and Process” Indicators that “Participants have established [...] the procedures and resources necessary to respect, protect, and fulfill the right [...] to participate fully...”. This strengthened language of the 4.1 indicator now clarifies that the Participant is expected to provide evidence of the resources necessary, however it doesn’t state how.</p> <p>We would recommend “resources” refer to the footnote: “Resources shall reflect at a minimum the human, financial, and technical resources necessary to implement the stated procedures.”</p> <p>TREES should also be accompanied by Safeguards Implementation Guidance in consultation with all interested stakeholders on how Participants should plan to anticipate and finance their obligations (RECOMMENDATIONS TO SAFEGUARDS GUIDANCE DOCUMENT INCLUDED)</p>	An explanation of the types of resources for process indicators was added in Section 12.2
10/1/2025	12	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Official language	2.4	<p>Section 2.4 on Documentation Requirements specifies that other national languages should be included, but not Indigenous languages, and does not specify a translation of the Concept Note. This section should be revised as follows: “The TREES Concept, TREES Registration Document, and TREES Monitoring Reports shall be submitted in English. Copies shall also be submitted in any other official language of the Participant, including the language(s) of Indigenous Peoples and other local stakeholders present in the program area, if applicable.”</p>	Section 2.4 has been modified to also require the TREES Concept to be translated. The requirement is only for the language(s) used for the Participant’s government operations in the accounting area, as there may be many languages present in the accounting area

10/1/2025	13	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Document public comment period	2.6.2	<p>Section 2.6.2 on Feedback Regarding Participant Programs includes new language specifying that interested parties must be informed but does not require that this occur "prior to submission to ART" or the length of a public comment period. Providing such early public disclosure of program documents aligns with international best practices (e.g. the Green Climate Fund's policies and World Bank ESS10 require early disclosure and consultation on draft plans). Section 2.6.2 should be specified as follows:</p> <p>"Participants shall publicly notify stakeholders, including Indigenous Peoples, Local Communities, and Afro-descendent Peoples through their representative organizations, of document availability (TREES Concept, TREES Registration Document, and TREES Monitoring Reports) and the opportunity to submit public comments in accordance with the safeguards, prior to their submission to ART. Documents, including translations, should be open for public comment for at least 60 days by the jurisdiction."</p> <p>Documents submitted to ART during the validation and verification process should describe and provide evidence under Safeguard B, Topic 2.1 on access to information as to how the public comment period by the Participant was conducted - including where and when the documents were made publicly available, which languages, and the methods used to inform stakeholders - as well as how all received comments have been addressed, and/or responded to, providing justification and evidence as appropriate.</p> <p>We recommend that Annex A, the TREES Concept Template and the TREES Registration Document Template be updated to include a new section on the disclosure of TREES Documents to directly address these new requirements. Please see our revisions to the TREES Concept Template and Registration Document Template to see these changes reflected.</p> <p>Meanwhile, we suggest Safeguards Implementation Guidance be immediately developed in consultation with all interested stakeholders. (RECOMMENDATIONS TO SAFEGUARDS GUIDANCE DOCUMENT INCLUDED)</p>	<p>Under the Safeguards, Participants must establish participatory processes for the design, implementation and monitoring of the JREDD+ program. In many cases, stakeholders wish to participate in broader impactful decisions and steps and do not want the participation process to be restricted to a highly technical document such as a TRD or TMR. Jurisdictions shall design the participation processes considering these needs; therefore, they may include, but are not required to include, consultation on TREES documents prior to submission to ART.</p> <p>Section 2.6.2 includes a requirement for Participants to notify stakeholders of the documents and the public comment period in line with their safeguard processes. Safeguard Themes B1, D1 and D2 outline requirements on the participatory processes and access to information. Participants must follow the processes they define within these safeguards in order to notify and solicit feedback from stakeholders.</p>
10/1/2025	14	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.3	<p>We recommend that Section 12.3 on Reporting Requirements include a new section after the introductory paragraph that reads:</p> <p>"To facilitate early and informed engagement with potential stakeholders in ART programs, in their TREES Concept, Participants shall report on their plans for conformance with all Indicators for all applicable Themes under C and D, as well as Theme 2.1 under Safeguard B."</p> <p>Accordingly, we recommend that Annex A and the TREES Concept Template be updated to include a new section requiring disclosures and/or a plan for conformance for all indicators of applicable Themes for Safeguards C and D, as well as for Theme 2.1 under Safeguard B. Please see our review of the TREES Concept Template to see these changes reflected</p>	The TREES Concept is not a binding document. It is an expression of interest and it is not validated or verified. Hence, longer reporting requirements have not been included.
10/1/2025	15	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Document public comment period	2.6.2	<p>Section 2.6.2 on Feedback Regarding Participant Programs does not specify which documents the public consultation period will open for. This section should be amended as follows:</p> <p>"Subscribers to the ART listserv shall receive notification of new and relevant Participant documentation (including the TREES Concept, TREES Registration Document, and TREES Monitoring Reports), including translated documents, as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions."</p>	Text has been added to Section 2.6.2 to clarify which documents are referenced. TREES Concepts are neither validated nor verified so public comments are not actively solicited when one is posted. If comments are submitted on a TREES Concept, they are held until the validation process is begun and shared with the Participant and VVB at that time.
10/1/2025	16	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Document public comment period	2.6.2	<p>Section 2.6.2 on Feedback Regarding Participant Programs should read:</p> <p>"Comments submitted to the Secretariat within 60 days of notice that documents are available in all required languages shall be directed to the Participants to be addressed, and/or responded to, providing justification and evidence as appropriate, in the Registration Document and Monitoring Reports, and shall also be provided to the Validation and Verification Body for inclusion in the Validation and Verification. Comments received after this time shall be incorporated into the current validation and verification process.</p> <p>We recommend that Annex A, the TREES Registration Document Template and the TREES Monitoring Report Template be updated to include a new section on stakeholder feedback to directly address these new requirements. Please see our revisions to the TREES Registration Document Template and TREES Monitoring Report Template to see these changes reflected.</p>	Thank you for this suggestion. VVBs require justification and evidence for all requirements in TREES. We will consider whether additional details on the VVB's review process are necessary as we complete the review of the TREES Validation and Verification Standard.

10/1/2025	17	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Benefit sharing arrangements		Priority 2: Ensuring full and effective participation in decision-making around program design and implementation, including in determining governance structures, fair and equitable benefit distribution plans, and transparent monitoring and reporting. The second table presents recommendations under Priority 2 – Guaranteeing full and effective participation in decision-making and equitable benefit sharing. Recommendations (2.1, 2.2, etc.), drawn directly from the December letter, are broken down into sub-recommendations (e.g., 2.1.A, 2.2.B) that specify the changes needed in TREES 3.0 text to strengthen multi-stakeholder governance, establish binding benefit-sharing arrangements, and ensure transparency. Each sub-recommendation sets out: (i) the specific TREES section(s) to be amended, (ii) the proposed language or requirement to be added, and (iii) reference to associated tools and instruments – such as the Benefit-Sharing Plan, Safeguard Information System (SIS), or VVS – to ensure that the safeguard requirements are not only stated in the standard but also verifiable in practice	Thank you. Responses have been given to individual suggestions.
10/1/2025	18	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	We welcome the new language for Section 12.4.4 for Cancun Safeguard D, Themes 4.1 and 4.2, which covers the full and effective participation of relevant stakeholders, was strengthened and made more specific. We recommend further amendments to specify relevant procedures and resources for program governance, as follows: Theme 4.1 to “Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ activities” should read: Structure and Process Indicator: Participants have in place... the necessary procedures ¹ and resources ² to respect, protect and fulfill the right of all relevant stakeholders... to participate fully and effectively...” Theme 4.2 to “Develop adequate participatory procedures for the effective participation of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent.” should read: Structure and Process Indicator: “Participants have in place... the necessary procedures ¹ and resources ² to guarantee that the participation... occurs through their respective decision-making structures...” 1 Procedures shall reflect at a minimum the governance structures and operating agreements by which full and effective participation rights, including how FPIC will be fulfilled, taking into consideration all Themes under Safeguard B corresponding with transparent and effective governance, and Safeguard C, corresponding to respect for the rights of Indigenous Peoples. 2 Resources shall reflect at a minimum the human, financial, and technical resources necessary to implement the stated procedures. Meanwhile, we suggest that Safeguards Implementation Guidance be immediately developed (RECOMMENDATIONS TO SAFEGUARDS GUIDANCE DOCUMENT INCLUDED)	FPIC is now included in Theme 3.3 to address this.
10/1/2025	19	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	It is a step forward that the new draft text of TREES 3.0 explicitly articulates the right of Indigenous Peoples, Local Communities, and Afro-descendant Peoples to take part in decisions around the distribution of REDD+ benefits. However, it is worth noting that this right extends to all decisions regarding elements affecting their participation in a program. Without real decision-making power and veto power in the different components, participation is reduced to symbolic consultation. Theme 4.1 to “Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ activities” should read: Structure and Process Indicator: “Participants... respect, protect and fulfill the right... to participate fully and effectively... in decisions about the design and implementation of REDD+ activities, the distribution of REDD+ benefits, as well as program components that affect them, including the Safeguard Information System.” Outcome Indicator: “Public institutions have respected, protected and fulfilled the right... to participate fully and effectively in decisions about the design and implementation of REDD+ activities the distribution of REDD+ benefits, as well as program components that affect them, including the Safeguard Information System.”	The concept REDD+ activities already includes REDD+ program components that may affect the stakeholders. The concept is used throughout the standard to keep consistency.
10/1/2025	20	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	Theme 4.2 to “Develop adequate participatory procedures for the effective participation of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent.” should read: Structure and Process Indicator: “Participants... guarantee that the participation... in decisions about the design and implementation of REDD+ activities, the distribution of REDD+ benefits, as well as program components that affect them, including the Safeguard Information System.” Outcome Indicator: “Public institutions have guaranteed that the participation... in decisions about the design and implementation of REDD+ activities, the distribution of REDD+ benefits, as well as the program components that affect them, such as the Safeguard Information System occurred and was documented through their respective decision-making structures and processes, ensuring adequate conditions for their participation and using culturally appropriate procedures, with their free, prior, and informed consent obtained for any REDD+ decisions or actions that may affect them.”	The concept REDD+ activities already includes REDD+ program components that may affect the stakeholders. The concept is used throughout the standard to keep consistency.

10/1/2025	21	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	Section 12.4.4 for Cancun Safeguard D should include footnotes at each mention of "decisions" in Themes 4.1, "Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ activities," and 4.2, "Develop adequate participatory procedures for the effective participation of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent." clarifying that: "All program decisions should be captured in written, signed, and binding agreements among all relevant stakeholders."	TREES prefers to remain flexible as not all program decisions can be captured in binding agreements signed by all relevant stakeholders in a jurisdiction. The way of documenting participation and agreements varies according to the context.
10/1/2025	22	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.2	We welcome the new language for Section 12.4.2 for Cancun Safeguard B, Theme 2.1, which deals with issues of access to information, was strengthened and made more specific. We recommend that it be made explicit that disclosure of all contracts and agreements be made public as well, as follows: "Participants have in place a legal framework, policies and/or programs as well as the necessary procedures and resources for providing access to information, including the contracts and agreements related to REDD+ activities, REDD+ benefit distribution, and how safeguards have been addressed and respected."	TREES cannot provide a list of the types of documents that shall be disclosed as part of the access to information. This needs to follow the national and subnational legal frameworks while always guaranteeing access to information in line with the Safeguards.
10/1/2025	23	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Benefit sharing arrangements	3.4.2	We strongly welcome the development that TREES 3.0 now features the dedicated section 3.4.2 on Benefit Sharing Arrangements, making explicit that Participants "shall demonstrate how the process used to develop and implement benefit sharing arrangements is consistent with TREES safeguards" as well as including such references in the related sections of the TREES safeguard themes. However, it would be more clear to both Participants and local stakeholders if TREES was explicit in noting the benefit sharing arrangements should be formalized as a "Benefit Sharing Plan" that is defined, agreed (according to FPIC processes), and disclosed publicly before the issuance of any TREES credits. This section should be further strengthened to reflect local stakeholders' rights to benefits derived from TREES Credits. TREES Section 3.4.2 should now read: "The Participant shall provide a description of the benefit sharing plan arrangements that governs the distribution of proceeds and benefits derived from TREES Credits. This description shall include: - The stakeholder groups eligible to receive benefits, including, where applicable, Indigenous Peoples, Local Communities, Afro-descendant Peoples, and other rights holders; - The principles and criteria guiding how benefits are allocated, giving due consideration to (a) contributions to emission reductions and removals; (b) recognition of statutory and customary rights of Indigenous Peoples, Local Communities, Afro-descendant Peoples and other rights holders; and (c) equitable inclusion of local stakeholders, including women, youth, and other vulnerable groups; - The governance arrangements for FPIC, decision-making, and dispute resolution related to benefit sharing; and - The processes used to develop and implement the benefit sharing arrangements. The TREES Glossary should also be updated to include the following: Benefit-Sharing Plan (BSP): A formal, publicly disclosed and binding plan detailing how proceeds and non-monetary benefits from TREES credits will be distributed and used, including eligible beneficiaries, allocation criteria, governance arrangements, and monitoring provisions We recommend that Annex A and the TREES Registration Document Template and TREES Monitoring Report Template be updated to include a new section on the Benefit Sharing Plan and Implementation of	There are many ways to determine what an equitable distribution of benefits looks like in a jurisdiction. Therefore, TREES requires that jurisdictions develop processes to decide on their benefit sharing structures and mechanisms respecting the Cancun Safeguards. Furthermore, a stand alone document is not being required to respect the different ways that jurisdictions have to agree on benefit sharing. A description of the main elements of the arrangements/agreements is required.

10/1/2025	24	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.3	We welcome the inclusion of uncontacted peoples in Section 12.4.3 on Cancun Safeguard C, Theme 3.3, including that their rights be respected throughout the design, implementation, and benefit distribution of REDD+ activities, however it does not specify how. We recommend that in keeping with international law the language "uncontacted peoples" should be updated to read as "Indigenous Peoples in Voluntary Isolation and Initial Contact" and that the means be defined as "(though recognized entities specialized in advocating for their rights)" as follows: Structure and Process Indicator: "Participants have in place a legal framework, policies or programs as well as the necessary procedures and resources to respect, protect and fulfill human rights of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent, including Indigenous Peoples in Voluntary Isolation and Initial Contact (through recognized entities specialized in advocating for their rights)uncontacted peoples and transhumant communities, in conformity with customary law, institutions, and practices, throughout the design and implementation of REDD+ activities and REDD+ benefit distribution." Outcome Indicator: "Public institutions have respected, protected and fulfilled the rights of Indigenous Peoples, Local Communities and Afro-descendant Peoples, Indigenous Peoples in Voluntary Isolation and Initial Contact (through recognized entities specialized in advocating for their rights)uncontacted peoples and transhumant communities, in the design and implementation of REDD+ activities and REDD+ benefit distribution."	The term was changed to Indigenous Peoples in Voluntary Isolation and Initial Contact as suggested. Thank you.
10/1/2025	25	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Benefit sharing arrangements	3.4.2	Section 3.4.2 on Benefit Sharing Arrangements, should include an additional bullet on monitoring and evaluation that reads: "The processes to develop and implement the monitoring and evaluation of benefit sharing, identifying both quantitative metrics (the timing, size, and use of received REDD+ proceeds) and qualitative descriptions (such as assessing the implementation of funded projects or activities)."	A requirement for reporting implementation, changes and adjustments was added.
10/1/2025	26	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Benefit sharing arrangements	3.4.2	Section 3.4.2 on Benefit Sharing arrangements should include the requirement that a Benefit Sharing Plan undergo the same level of disclosure and public scrutiny as other TREES documents, and it should be explicit that reporting on the benefit sharing implementation should be included in regular monitoring reports for the program. Section 3.4.2 should be amended to include: "The Benefit Sharing Plan (or a summary in appropriate languages) shall be disclosed as a TREES document under Section 2.4 and published in appropriate languages via the Participant's Safeguard Information System. Accordingly, the TREES Registration Document Template and TREES Monitoring Report Template should be updated to include a new section on the Benefit Sharing Plan and Implementation of the Benefit Sharing Plan, respectively, to directly address these new requirements. Please see our review of the TREES Registration Document Template and TREES Monitoring Report Template to see these reflections.	Transparency and access to information provisions are already covered in Safeguard theme B1. The TRD and TMR templates are being revised for TREES 3.0 and thank you for your suggestions.
10/1/2025	27	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Other	3.1.2	Section 3.1.2 on National Reporting Requirements should link the requirement for developing a Safeguard Information System to the implementation of the safeguards themselves. Add a paragraph at the end of this section that states: "In addition to describing the system that provides information on safeguards (SIS), which should comply with all UNFCCC decisions on the same, the Participant shall demonstrate how the process used to develop and implement the SIS is consistent with TREES safeguards and report on this in the safeguard sections of the TREES Registration Document and TREES Monitoring Report, particularly Safeguard B (transparent and effective governance) and Safeguard D (full and effective participation of relevant stakeholders)."	We agree on the importance of clearly linking the SIS to the implementation of safeguards and ensuring consistency with UNFCCC guidance. We have reflected this intent in the revised text. At the same time, we note that, in practice, the development of specific tools and institutional processes within a SIS may not always be conducive to full participatory processes, as they can be technical in nature. The revised language therefore aims to balance the need for transparency and participation with practical considerations related to the design and operation of such systems.

10/1/2025	28	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.3	In Section 12.3 on Reporting Requirements the language should be more explicit around the use of Safeguard Information Systems as the central mechanism for reporting on safeguards with affected populations. "Participants may shall use Safeguard Information Systems in place as an important tool to provide data or systems information to demonstrate conformance as well."	The text was adjusted to address this recommendation.
10/1/2025	29	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.2	Section 12.4.2 for Cancun Safeguard B, Theme 2.1 "Respect, protect, and fulfill the right of access to information" should read: Structure and Process Indicator: "Participants have in place a legal framework, policies and/or programs as well as the necessary procedures and resources for providing access to information, via systems codesigned with rightsholders, related to REDD+ activities, REDD+ benefit distribution, and how safeguards have been addressed and respected." Outcome Indicator: "Public institutions have provided access to information through a Safeguard Information System and the public has been aware of and exercised the right to seek and receive official information on REDD+ activities and REDD+ benefit distribution as well as on how safeguards have been addressed and respected."	ART will provide new guidance documents for Safeguards to include more details and examples for each indicator. However TREES does not prescribe how to develop specific information systems.
10/1/2025	30	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	Section 12.4.4 for Cancun Safeguard D, Theme 4.1 "Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ activities" should now read: Structure and Process Indicator: "Participants have in place a legal framework, policies or programs as well as the necessary procedures and resources to respect, 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 decisions about the design and implementation of REDD+ activities, as well as in the decisions about distribution of REDD+ benefits, as well as program components that affect them, including the Safeguard Information System." Outcome Indicator: "Public institutions have respected, protected and fulfilled the right of all relevant stakeholders, including women, youth and vulnerable groups, to participate fully and effectively in decisions about the design and implementation of REDD+ activities and decisions about the distribution of REDD+ benefits, as well as program components that affect them, including the Safeguard Information System."	The text in TREES is broader to require participation in the design and implementation of REDD+ activities.
10/1/2025	31	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	Section 12.4.4 for Cancun Safeguard D, Theme 4.2 "Develop adequate participatory procedures for the effective participation of Indigenous Peoples, Local Communities and Afro-descendant Peoples, or equivalent" should now read: Structure and Process Indicator: "Participants have in place a legal framework, policies or programs as well as the necessary procedures and resources to guarantee that the participation of Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent in decisions about the design and implementation of REDD+ activities as well as in the decisions about the distribution of REDD+ benefits, as well as program components that affect them, including the Safeguard Information System, occurs and is documented through their respective decision-making structures and processes, ensuring adequate conditions for their participation and using culturally appropriate procedures." Outcome Indicator: "Public institutions have guaranteed that the participation of Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent in decisions about the design and implementation of REDD+ activities as well as in the decisions about the distribution of REDD+ benefits, as well as program components that affect them, such as the Safeguard Information System occurred and was documented through their respective decision-making structures and processes, ensuring adequate conditions for their participation and using culturally appropriate procedures, with their free, prior, and informed consent obtained for any REDD+ decisions or actions that may affect them." We recommend that Annex A and the TREES Registration Document Template be updated to include a new section on the Safeguard Information System to directly address these new requirements. Please see our review of the Registration Document Template to see these reflections. Meanwhile, we suggest Safeguards Implementation Guidance be immediately developed (RECOMMENDATIONS ON SAFEGUARDS GUIDANCE DOCUMENT INCLUDED)	The text in TREES is broader to require participation in the design and implementation of REDD+ activities.

10/1/2025	32	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4	TREES should be explicit in requiring Participants to meet its obligations under international law. The section 12.4 heading the section on Safeguards should reflect this expectation with the addition of the following language: <p>“The Participant should assess and identify potential gaps between its national legal framework and its obligations under international law. If gaps exist, the Participant should implement the higher of such standards and develop a timebound and verifiable plan (to be shared with the VVB) to bring its national legal framework into alignment with international standards.”</p> <p>We recommend that Annex A and the TREES Registration Document Template be updated to include a new section on a “National Rights Context Assessment” to directly address requirements to conduct an assessment of the adequacy of national laws and programs to protect and defend the rights of Indigenous Peoples and the rights of Local Communities as reflected in applicable international legal instruments. Please see our review of the Registration Document Template to see these reflections.</p> <p>To ensure adequate evaluation of Participants’ assessment, directives should be included in the Validation and Verification Standard: (RECOMMENDATIONS ON TVWS INCLUDED)</p>	Law making is usually under the authority of the legislative branch of the government. The institutions representing the Participants in ART, and in charge of the REDD+ program, do not have the capacity to commit to modifications of the legal framework of a jurisdiction. For this reason, TREES is unable to require a timebound and verifiable plan to modify the national legal framework.
10/1/2025	33	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.2	These recommendations on the grievance redress mechanism respond directly to gaps identified in Guyana and other contexts. A grievance redress mechanism dedicated to REDD+ and accessible to Indigenous Peoples, Local Communities, and Afro-descendant Peoples is essential. Of particular importance is the emphasis on co-design with intended users and on non-discrimination and non-cost prohibitive to users, which is consistent with the UN Guiding Principles on Human Rights. Section 12.4.2 Theme 2.4 to “Respect, protect and fulfill access to justice” should read: Structure and Process Indicator: “Participants have in place a legal framework, policies or programs and the necessary procedures and resources for guaranteeing non-discriminatory, accessible and non-cost prohibitive grievance redress dispute resolution mechanisms at all relevant levels for stakeholders involved in the implementation of and/or with a recognized legal interest in the REDD+ activities. Such mechanisms may include ing judicial and/or administrative procedures for legal redress, provided they meet recognized international effectiveness criteria, including legitimacy, independence, accessibility (with culturally appropriate intake channels), predictability, equity, transparency, and outcomes consistent with human rights standards. Participants shall demonstrate that which, among other things, provide access for Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent stakeholders , women, youth, and other vulnerable or marginalized groups can access and use these mechanisms in practice, and that stakeholders have been consulted in their design or periodic review.” A footnote should also be included, including references to best practices: 1 “Reference should be made to the UN-REDD/FCPF Joint Guidance on grievance redress mechanisms and the UN Guiding Principles on Business and Human Rights.” Outcome Indicator: “Public institutions have resolved disputes and competing claims and provided effective recourse and remedies through non-cost prohibitive, accessible, and nondiscriminatory mechanisms when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ activities, and transparently report on such developments through the Safeguard Information System.”	TREES does not provide links to best practices because it only establishes requirements. However, ART will be working on a Safeguards Guidance Document to provide more details about good practices.
10/1/2025	34	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Complaints & appeals	16.1	Accordingly, Section 16.1 should read: “As required by Section 12, non-discriminatory, accessible, and non-cost prohibitive dispute resolution mechanisms must be in place and these mechanisms must provide effective recourse and remedies in the case of a violation of rights, grievance, dispute or claim related to the implementation of REDD+ activities. “If the Complainant does not feel the dispute resolution mechanisms are effective, they should report this concern to the Validation and Verification Body during the validation and verification process or to ART as part of the public comment process as described in Section 2.6.2. Failure to have a functioning grievance redress mechanism (or evidence that it’s merely pro forma) will be considered a material non-conformance. In instances where a complainant considers that their grievance has not been satisfactorily resolved through the Jurisdictional REDD+ grievance redress mechanism (including after all available appeals within the mechanism have been exhausted), the complainant retains the right to escalate the matter to the ART grievance redress mechanism. Complainants may submit their case directly to the ART grievance redress mechanism, which will review and address grievances in line with its mandate and procedures. The Jurisdictional REDD+ program shall inform complainants of this right at all stages of the grievance process and provide clear guidance on how to access the ART grievance redress mechanism. To ensure adequate evaluation of Participants’ grievance redress mechanisms, the following directives should be included in the Validation and Verification Standard: (RECOMMENDATIONS TO TVWS AND SAFEGUARDS GUIDANCE DOCUMENT INCLUDED)	Functioning dispute resolution mechanisms are required by the TREES safeguards in Theme 2.4, which has been updated with additional language around transparent and proactive communication of such mechanisms. If dispute resolution mechanisms are not functioning, this would be a major nonconformance and the Participant would not be able to successfully complete verification until a resolution had been completed.

10/1/2025	35	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Safeguards	12.4.4	See sub-recommendation 1.1.E concerning the need for a guidance note in consultation with all interested stakeholders addressing FPIC and the type of evidence that should be provided for this indicator so that this can be verified by the validation and verification body. This guidance should clarify for the VVB that compliance should be assessed against the highest and most protective standard, whether that be at the international, national or sub-national level.	ART will provide new guidance documents for Safeguards. We appreciate the suggestion as we develop these.
10/1/2025	36	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Validation/verification	14.2	It is important that ART ensures that any ART-approved VVB has the necessary qualifications and expertise to check compliance with all social safeguards of TREES. Assessing compliance with respect for Indigenous Peoples' rights, for example, requires knowledge of those rights under national and international law, as well as the capacity to consult with the concerned peoples through their representative institutions. This requires specifications/additions to the language in TREES, the VVB standard as well as associated forms: Section 14.2 of TREES should read: "Validation and Verification Bodies shall also complete an application and an Attestation of Validation and Verification Body to be an approved ART Validation and Verification Body. This process serves to ensure the Validation and Verification Body has the technical capabilities, qualifications, and resources to successfully complete a TREES validation and verification. ART requires that these technical capabilities and qualifications include experience and expertise in international human rights law, including the rights of indigenous peoples, since determining compliance with many of the safeguards/themes, and their application in the national jurisdiction, cannot be done without such knowledge." Section 2.1.2 of the TREES Validation and Verification Standard 2.0 on Competencies should read: (RECOMMENDATIONS TO TVVS INCLUDED)	Thank you for the suggestions. We will include these thoughts as we review the TREES Validation and Verification Standard as the items listed pertain to requirements in that Standard rather than TREES.
10/1/2025	37	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	Validation/verification	14.2	III. Additional Recommendations regarding Requirements for Validation and Verification processes and Materiality Definitions (RECOMMENDATIONS TO TVVS INCLUDED)	Thank you for the suggestions. We will include these thoughts as we review the TREES Validation and Verification Standard as the items listed pertain to requirements in that Standard rather than TREES.
10/1/2025	38	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	General		In closing, we underscore that TREES 3.0 has the potential to set a global benchmark for high-integrity jurisdictional REDD+, but this will only be realized if the standard firmly anchors the rights of Indigenous Peoples, Local Communities, and Afro-descendent Peoples at its core. Our collective experience demonstrates that programs designed and implemented with our full participation, secure tenure, and equitable benefit sharing achieve not only better climate outcomes but also foster trust, stability, and lasting partnerships. The recommendations we have provided—summarized in the letter and detailed in the accompanying tables—are intended to offer ART concrete pathways to close safeguard gaps and to ensure clarity across TREES 3.0, the Validation and Verification Standard, and associated templates and guidance. They represent practical, implementable improvements that build on international best practices and lessons learned from early REDD+ implementation, including ART's own certification experience. We respectfully urge ART to adopt these recommendations in order to: ● Guarantee that consultation and FPIC processes are early, inclusive, and meaningful; ● Ensure that benefit sharing and governance arrangements are equitable, transparent, and binding; and ● Strengthen the quality and consistency of safeguard evaluation, including clear recognition of land and carbon rights.	Thank you for the reflections. Please see responses to individual suggestions.

10/1/2025	39	Julian Cho Society, Toledo Alcaldes Association, Maya Leaders Alliance of Southern Belize, APIB, CNS, Articulação dos Povos e Organizações Indígenas do Nordeste, Apoinme, Arpin-Sul, Arpinsudeste, ONIC, OPIAC, UPFOC, Réseau CREF, CAGDFT, ACOFOP, Utz Che', APA, NPDC, SRDC, UMD, ORAU, ORPIO, Forest Peoples Programme, Forest Trends, Namati, RRI, Rainforest Foundation Norway, Rainforest Foundation UK, Rainforest Foundation US, Tenure Facility	Maryka Paquette	General		<p>By addressing these priorities, ART will reinforce its leadership role in shaping jurisdictional REDD+ standards that deliver real climate benefits with justice and equity. We look forward to continued dialogue and collaboration with the ART Secretariat and Board in refining TREES 3.0 and ensuring its effective implementation in practice.</p> <p>We thank you for considering our comments and recommendations and remain available to discuss any of these points in detail. It is our hope that, by incorporating these inputs, TREES 3.0 will set a new high benchmark for safeguard implementation – one that truly respects the rights and roles of Indigenous Peoples, Local Communities, and Afrodescendent Peoples as indispensable partners in fighting climate change.</p> <p>We would also like to express our deep interest and desire to actively contribute to the preparation of a Safeguard Implementation Guidance and VVS to accompany TREES 3.0. We feel that our combined knowledge and experience with REDD+, along with our strong technical understanding of the standard and related reporting requirements, will benefit ART's process to define in more specific terms what minimum thresholds as well as materiality criteria needed to adequately meet the requirements set out by the safeguards.</p> <p><u>Thank you for your attention and consideration</u></p>	Thank you for the reflections. Please see responses to individual suggestions.
9/30/2025	1	MINAM		Alignment with UNFCCC and national systems	1.1	<p>[Translated from Spanish] Immutable Principle 2</p> <p>It is noted that ART TREES must operate in accordance with the UNFCCC, including the Paris Agreement, the Warsaw Framework for REDD+, and the Cancun Safeguards. Similarly, participating countries establish their legal frameworks in accordance with the UNFCCC, including the Paris Agreement, the Warsaw Framework for REDD+, and the Cancun Safeguards. In this context, countries face the challenge of meeting the expectations of various stakeholders, combining the eligibility criteria of the ART TREES standard with compliance with the national legal framework on carbon credits.</p> <p>Suggestion/ Proposal: In this regard, an in-depth analysis by ART TREES would be useful in addressing the challenge of reconciling stakeholder expectations with the eligibility and applicability criteria of ART TREES and national carbon credit regulations. The launch of ART TREES 3.0 represents a key opportunity to incorporate the improvements derived from this analysis.</p>	Thank you for sharing this concern. ART remains committed to providing flexibility where possible to respect the legal frameworks of each country and their work to develop REDD+ programs appropriate for their country circumstances.
9/30/2025	2	MINAM		Alignment with UNFCCC and national systems	1.1	<p>[Translated from Spanish] Immutable Principle 3</p> <p>This statement incorporates the essential elements of environmental integrity in REDD+; however, its practical application is subject to interpretation. While ART TREES establishes mechanisms such as buffers, standardized leakage deductions, and verification rules that are useful as a common floor at the international level, these do not necessarily guarantee comparability with existing national systems or consistency with regulatory frameworks already in place in some countries. Therefore, in the absence of explicit references to national MRV systems, there is a risk that different participants will report using different methodologies or inputs, generating results that, although they comply with the global standard, are not consistent with each other or with official GHG inventories.</p> <p>This issue is particularly relevant in contexts where there are officially established national MRV systems based on validated methodologies. These systems generate official information on deforestation, emission factors, and uncertainty estimates that feed into national GHG inventories, forest reference levels, and mitigation measure registries. In this regard, it would be advisable for ART TREES to be more explicit in indicating that the priority use of such national systems or their articulation with the standard will be respected, in order to avoid possible divergences between the credits issued and the officially recognized reductions, thus strengthening environmental coherence and integrity.</p>	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES.
9/30/2025	3	MINAM		Alignment with UNFCCC and national systems	1.1	<p>[Translated from Spanish] Immutable Principle 4</p> <p>Suggestion/ Proposal: The principle establishes a link between ART TREES and NDCs; however, it does not guarantee that accredited reductions will be fully integrated into national systems. This situation could lead to risks of double reporting or inconsistency with commitments made to the UNFCCC.</p>	Thank you for sharing this concern. ART has added language in Section 3.1.2 ensuring Participants fulfill their reporting requirements under the UNFCCC decisions which we believe addresses the transparency and potential double counting concerns.
9/30/2025	4	MINAM		Official language	2.4	<p>[Translated from Spanish]</p> <p>Suggestion/ Proposal: It is considered important that TREES Registration Documents and TREES Monitoring Reports can be submitted in at least three of the official languages of the UNFCCC (English, Spanish, and French). It is also suggested that, for the review of ART and during the validation and verification process, in addition to the English version, the official language of each participating country be taken into account in order to avoid possible ambiguities in interpretation and facilitate a more accurate and transparent review.</p>	ART finds it important for accessibility and logistical reasons that all documents be submitted in the same language, and that the English version be the one used for validation and verification.
9/30/2025	5	MINAM		Document public comment period	2.6	<p>[Translated from Spanish]</p> <p>The ART TREES public comment mechanism strengthens the transparency and legitimacy of the standard.</p> <p>Suggestion/ Proposal:</p> <p>It is recommended that ART TREES incorporate the following aspects into this section: i) Ensure the cultural relevance of the ART public comment mechanism. ii) Encourage participating countries to use their own transparency and citizen participation mechanisms.</p>	Thank you for the suggestions. TREES 3.0 requires Participants to share information about the documents and the public comment period in line with their safeguards processes. We believe this will ensure that participating countries use their own transparency and participatory processes.

9/30/2025	6	MINAM		Eligibility	3.1	<p>[Translated from Spanish]</p> <p>The ART TREES eligibility criteria mention national governments or, on a provisional basis, subnational governments at an administrative level below the national level as participants. This approach is in line with the UNFCCC, which prioritizes accounting at the national level. Likewise, it is appreciated that the importance of the participation of various actors is recognized, with an emphasis on Indigenous Peoples, Local Communities, and Afro-descendant Peoples, leaving it up to each country to define the most appropriate mechanism for their integration.</p> <p>Suggestion/ Proposal:</p> <p>It is recommended that ART TREES specify that the eligibility of subnational entities should always be exercised in coordination with the national authority, and that the participation of non-state actors should be channeled in accordance with current regulations and the provisions of the national MRV system, in order to ensure transparency and consistency.</p>	Per Section 3.1.1, subnational government Participants must have approval of the national government if they cannot demonstrate inherent authority to participate in ART. We have added a sentence to clarify that the letter of authorization from the national government may include requirements for the authorization, which could include the conditions mentioned in your comment.
9/30/2025	7	MINAM		Eligibility	3.1.1	<p>[Translated from Spanish]</p> <p>The provision establishing that subnational boundaries be defined exclusively on the basis of administrative jurisdictions or recognized indigenous territories may not fully reflect the way in which some countries organize the governance of their data and resources, which, in certain cases, is structured on the basis of ecosystems or biomes rather than administrative divisions.</p> <p>Suggestion/ Proposal:</p> <p>It is suggested that ART TREES also recognize as subnational accounting not only that based on administrative or jurisdictional boundaries, but also areas that already have Forest Emission Reference Levels (NREF/NERF) submitted by participating countries to the UNFCCC and that have been reviewed in accordance with Decision 4/CP.15 and Decision 12/CP.17. Failure to consider these areas and the efforts made by countries to develop them could limit the full application of principles 2 and 3 set out in section 1.1 of the standard.</p> <p>It is also important to recognize the progress already made by countries in consolidating robust national MRV systems, as well as the possibility of maintaining biome-based approaches, provided that these cover at least 90% of national forests and have the necessary institutional support.</p>	Thank you for your comment. The ART Board has opted to keep the requirement that subnational boundaries be defined by administrative boundaries no more than one level down from the national level or by recognized Indigenous territories.
9/30/2025	8	MINAM		Eligibility	3.1.1	<p>[Translated from Spanish]</p> <p>This provision seeks to provide greater clarity and legitimacy to accounting areas; however, by relying solely on administrative division criteria, it could create challenges in contexts where countries structure their MRV systems based on ecosystems or biomes.</p> <p>Suggestion/ Proposal:</p> <p>It is suggested that ART TREES consider allowing countries with established national MRV systems to define accounting areas based on biomes or ecosystems, provided that these areas meet the established coverage criteria and have the appropriate institutional support.</p>	Thank you for your comment. The ART Board has opted to keep the requirement that subnational boundaries be defined by administrative boundaries no more than one level down from the national level or by recognized Indigenous territories.
9/30/2025	9	MINAM		Eligibility	3.1.1	<p>[Translated from Spanish]</p> <p>It is recommended to maintain the possibility of incorporating non-contiguous territories, provided that their inclusion complies with national technical requirements, using methodologies and procedures aligned with the MRV system and the current NREF/NRF; applying leak and reversal management with national parameters to ensure consistency between blocks; ensuring the traceability of emissions, transfers, or removals in national registry systems; and complying with nationally established participation, grievance, and social and environmental safeguard mechanisms.</p>	There is no requirement for aggregated territories or jurisdictions to be contiguous. Any aggregation of territories must be done by the national government, which may choose to align with existing national systems.
9/30/2025	10	MINAM		Eligibility	3.1.1	<p>[Translated from Spanish]</p> <p>It is suggested that the standard clarify how to avoid the inclusion of multiple non-contiguous areas within a subnational program leading to excessive fragmentation, increased leakage risk, or higher monitoring and verification costs. In particular, it would be useful to know how the standard intends to ensure that each non-contiguous area maintains a minimum operational scale and contributes consistently to the program's objectives, thus avoiding the challenges associated with overly dispersed or small configurations.</p>	All subnational accounting areas must meet the minimum forest area required under TREES.
9/30/2025	11	MINAM		Eligibility	3.1.2	<p>[Translated from Spanish]</p> <p>It is recommended that these requirements be maintained, ensuring that, where national safeguard information systems exist, subnational participants fully align with those systems. This will avoid duplication, strengthen institutional coherence, and ensure harmonized implementation of safeguards.</p>	Per the requirements of Section 3.1.2, subnational participants must be consistent with national level conformance, reporting, and monitoring.
9/30/2025	12	MINAM		Forest definition	3.6	<p>[Translated from Spanish]</p> <p>The TREES 3.0 draft establishes that the definition of forest used in the Registration Document must be consistent with the most recent definition submitted by the country to the UNFCCC and applied uniformly throughout the accreditation period. While this requirement represents a positive step forward in terms of consistency, it could create challenges in countries whose national framework recognizes different definitions by biome (e.g., Amazonian, Andean, or dry forest). The application of a single definition could homogenize diverse ecological realities and affect the consistency of the official MRV system reported to the UNFCCC.</p> <p>Suggestion/ Proposal:</p> <p>It is recommended that ART TREES specify that, in cases where national definitions recognized by the UNFCCC distinguish between forest types according to biome, such differentiated typologies may be applied within the TREES framework, provided that methodological coherence and consistency are ensured throughout the accreditation period.</p>	Section 3.6 specifies that multiple definitions may be used in the TREES Registration Document.

9/30/2025	13	MINAM		Alignment with UNFCCC and national systems	4	[Translated from Spanish] Suggestion/ Proposal: It is recommended that ART/TREES maintain the IPCC alignment requirement, but explicitly recognize that the mandatory reference is the methodologies and GWPs used in national inventories and NDCs. This prevents the standard from pressuring countries to advance methodological transitions outside of their official reporting cycles.	The requirement is that Participants use the GWPs used in their NDC reporting.
9/30/2025	14	MINAM		Alignment with UNFCCC and national systems	4.1.1	[Translated from Spanish] It is suggested that ART TREES clarify how, in countries that already have an official national MRV system, participants should use that system as a reference for generating their activity data. This guidance would help avoid duplication of sampling or stratification efforts, as well as promote methodological consistency and reduce associated uncertainty.	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES.
9/30/2025	15	MINAM		Alignment with UNFCCC and national systems	4.1.2	[Translated from Spanish] Suggestion/ Proposal: It is recommended that ART TREES specify that, in countries that already have an official MRV system and national emission factors, participants use those official values or methodologies that are fully compatible. This guidance would promote comparability and traceability with national GHG inventories, as well as avoid the generation of parallel emission factors.	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES.
9/30/2025	16	MINAM		Alignment with UNFCCC and national systems	4.2	[Translated from Spanish] Suggestion/ Proposal: It is recommended that ART TREES establish that, in countries with an official national MRV system, accredited removals be based on the methods, factors, and strata defined by that system. This provision would help ensure methodological consistency, avoid double counting, and facilitate the integration of removals into the national GHG balance.	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES.
9/30/2025	17	MINAM		Alignment with UNFCCC and national systems	5	[Translated from Spanish] Comment: It is recommended that these levels be defined in line with the Forest Emission Reference Levels (FEL) and Forest Reference Levels (FRL) established at the national level, submitted to the UNFCCC, and supported by the participating country's official national MRV system.	TREES has specific requirements for crediting levels and carbon accounting in order to ensure market requirements are met. TREES requirements may not always align with a Participant's FREL/FRL but that is acceptable and to be expected as TREES fulfills a different role than the UNFCCC reporting.
9/30/2025	18	MINAM		Alignment with UNFCCC and national systems	6	[Translated from Spanish] Comment: Could the standard clarify how it will be ensured that the monitoring systems used by participants remain aligned with national MRV systems, where these exist, so as to avoid the creation of parallel mechanisms that could affect methodological consistency, comparability between programs, and consistency with the information reported to the UNFCCC?	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES.
9/30/2025	19	MINAM		Alignment with UNFCCC and national systems	7	[Translated from Spanish] Suggestion/ Proposal: The incorporation of mechanisms to manage leaks and reversals in TREES is valued; however, it might be useful to consider that a simple and robust way to apply them would be to encourage all programs within a given country to be based on the national MRV system and the corresponding official registry.	Thank you for your comment.
9/30/2025	20	MINAM		Alignment with UNFCCC and national systems	8	[Translated from Spanish] Comment: Could ART TREES clarify what the approach will be to managing uncertainty in discontinuous areas included within the same accounting and how it will be ensured that all blocks use a common national MRV framework, so that sampling errors and confidence intervals are estimated in an integrated and non-fragmented manner?	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES. ART welcomes discussions and agreement between subnational and national agencies regarding alignment of data and calculation approaches but recognizes differences between countries so does not prescribe a single approach.
9/30/2025	21	MINAM		Alignment with UNFCCC and national systems	10	[Translated from Spanish] Suggestion/ Proposal: It is recommended that ART TREES specify that reduction and removal calculations be aligned with the participating country's national MRV system, where such systems exist, in order to ensure consistency between the results accredited in TREES and the information reported to the UNFCCC.	We expect that most countries will use or build on existing MRV systems, but TREES does not require Participants to use any particular MRV system. Any MRV system used must meet the requirements of TREES. ART welcomes discussions and agreement between subnational and national agencies regarding alignment of data and calculation approaches but recognizes differences between countries so does not prescribe a single approach.
9/30/2025	22	MINAM		Variances	11	[Translated from Spanish] Comment: While the standard states that any variation must be conservative or improve data accuracy, it is not entirely clear what minimum evidence is required or what specific criteria the Secretariat will apply for its evaluation. Would it be possible to specify the scope and minimum criteria that will be used to review these variances, in order to provide greater clarity and predictability to participants? Suggestion/ Proposal: It is suggested that the scope be clarified and minimum criteria for the corresponding evaluation be established.	The TREES Variance Request form outlines the required evidence and justifications required for all variances. As stated in TREES, the variance is evaluated to determine if the proposal does not negatively affect the conservativeness of the ERR estimate or if it improves the accuracy of the data used. It is not possible to define a minimum set of evidence as variances vary widely in what is being proposed.

9/30/2025	23	MINAM		Alignment with UNFCCC and national systems	12.3	[Translated from Spanish] Comment: This section states that "in the case of subnational participants in the TREES framework, the reporting and monitoring tools to demonstrate compliance with the safeguards shall demonstrate consistency and/or alignment with national reporting and monitoring in the context of the UNFCCC." Suggestion/ Proposal: It is suggested that the scope be clarified and minimum criteria for the corresponding evaluation be established.	Thank you for the comment. We will consider adding additional guidance as we develop tools and guidance documents.
9/30/2025	24	MINAM		Alignment with UNFCCC and national systems	12.1	[Translated from Spanish] Comment: The purpose subsection refers to REDD+ Implementation Plans, and not explicitly to National REDD+ Strategies. "TREES requires participants to demonstrate that they have implemented the REDD+ activities defined in the REDD+ Implementation Plan in accordance with the Cancun safeguards, (...)" Suggestion/ Proposal: "TREES requires participants to demonstrate that they have implemented the REDD+ activities defined in the National REDD+ Strategy or REDD+ Implementation Plan in accordance with the Cancun safeguards, (...)" From the above, the main suggestion is to mention the National REDD+ Strategies, which is a commonly used term for the UNFCCC for this topic https://redd.unfccc.int/factsheets/national-strategy.html	We have added new text to Section 3.3 to clarify how the REDD+ Implementation Plan should relate to the National REDD+ Strategy. The safeguards apply specifically to the activities in the REDD+ Implementation Plan, as these are specific activities that will be conducted in the accounting area during the crediting period.
9/30/2025	25	MINAM		Safeguards	12.3	[Translated from Spanish] Comment: The assumption in this subsection is that the Registration Document is submitted at the beginning of the program (e.g., in year 1 of the crediting period). "In addition, with regard to outcome indicators, participants shall: - Demonstrate how the REDD+ actions listed in the REDD+ Implementation Plan that were carried out prior to the start of the crediting period were developed and implemented in accordance with the outcome indicator, and describe how the information was collected. - Describe the context-specific desired outcomes for any REDD+ actions carried out during the crediting period in order to demonstrate compliance with the outcome indicator, and how this information will be collected and reviewed." Suggestion/ Proposal: Please consider broader wording that is consistent with a submission of the Registration Document after year 1 of the crediting period to report on outcome indicators.	The requirements are the same no matter when the TRD is submitted. However, the text has been amended to increase clarity.
9/30/2025	26	MINAM		Safeguards	12.4	[Translated from Spanish] Comment: In the case of all safeguards, with the exception of 2.3 and 2.4, 3.1, the outcome indicator states that it is public institutions that must demonstrate compliance with safeguards in the design and implementation of REDD+ activities. Suggestion/ Proposal: The proposal is to maintain the wording of ART TREES 2.0 for all outcome indicators of the safeguards.	The wording of TREES 2.0 cannot be kept because changes were made to increase clarity and ensure consistency throughout the Themes and indicators.
9/30/2025	27	MINAM		Safeguards	12.4.2	[Translated from Spanish] Theme 2.1 Comment: Regarding the removal of 'Human Rights' from the structure and process indicator: The TREES 2.0 version established for this structure indicator that participants have regulatory frameworks or policies for accessing information related to REDD+ actions based on international human rights standards, and that these are anchored in relevant international conventions or agreements, or national or subnational regulatory frameworks. Suggestion/ Proposal: Maintain the link between the regulatory framework or policies for access to information anchored in international human rights standards, and that these are anchored in relevant international conventions or agreements, or national regulatory frameworks.	At beginning of section 12.4, there is text stating that 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, subnational, legal frameworks, policies or processes.
9/30/2025	28	MINAM		Safeguards	12.4	[Translated from Spanish] Themes 2.2, 2.3, 3.1, 3.2, 3.3, 4.1, 4.2, 5.1, 5.2, 5.3 Comment: The reference to international commitments or agreements on anti-corruption measures has been removed from the indicators for this Theme. Suggestion/ Proposal: Maintain reference to ratified international commitments or agreements and/or national or subnational laws or regulatory frameworks for anti-corruption and transparency promotion measures in all indicators for this theme.	At beginning of section 12.4, there is a text stating that 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, subnational, legal frameworks, policies or processes.
9/30/2025	29	MINAM		Safeguards	12.4.2	[Translated from Spanish] Theme 2.2 Comment: The outcome indicator should indicate that REDD+ actions and benefit sharing are carried out in a fair, equitable, transparent, and accountable manner. Suggestion/ Proposal: Maintain the wording of the outcome indicator from version 2.0 of ART TREES and include that the distribution of REDD+ benefits must be carried out in a fair and equitable manner.	Theme 2.2 is about accountability and prevention of corruption. Mentions to benefit sharing decisions were added to all the Safeguards themes so that it is clear that the processes to decide how to distribute the benefits shall be carried out with full and effective participation, respecting the rights of the stakeholders, with dispute resolution mechanisms, etc. Those elements can be objectively verified. Equity and fairness, on the other hand, can have many different forms. Hence, the stakeholders in each jurisdiction should decide how to achieve these and other goals.

9/30/2025	30	MINAM		Safeguards	12.4.5	[Translated from Spanish] Theme 5.2 Comment: Change in the outcome indicator. Version 2.0 states that REDD+ actions promote the protection of natural forests, biodiversity, and ecosystem services. In contrast, TREES 3.0 indicates that public institutions have designed and implemented REDD+ activities without adverse impacts on the same areas (natural forests, biodiversity, etc.). This change appears to be favorable. The content of this indicator of not causing negative impacts is clearer and more actionable.	Thank you.
9/30/2025	31	MINAM		Nesting & double counting	13.1	[Translated from Spanish] Comment: This section states that "the deduction for each calendar year will be based on the verified or to-be-verified number of ERRs from the other GHG program or CO2e ERR results receiving payment. All ERRs that may be issued in the project for a given calendar year will be included." However, there is no mention of the nesting approaches that countries are implementing. Suggestion/ Proposal: When applying deductions for ERRs verified in other programs or initiatives within the accounting area, it is essential that the nesting approaches that countries are implementing are respected and considered. These approaches allow the results of subnational projects and programs to be articulated with jurisdictional or national results, ensuring consistency in accounting. In this way, deductions not only avoid double counting, but also reinforce environmental integrity by ensuring that each emission reduction or removal is accounted for only once and in a transparent manner. In practice, this means that crediting programs, such as TREES, must align with each country's regulatory frameworks, recognizing their nesting approaches.	There are a wide range of nesting approaches used by countries, so ART does not have specific requirements around the approach used (if any) as long as it avoids double counting and meets the TREES safeguards. This allows and respects governments' right to develop their own approach with their stakeholders.
9/30/2025	32	MINAM		ERR Rights	13.2	[Translated from Spanish] Comment: This section states that "to avoid double use, TREES requires clear proof of rights prior to the issuance of TREES credits and the tracking of rights to credits within the registry by means of a serial number and an account." However, more detail is needed on the rights aspect. Suggestion/ Proposal: In order to strengthen the integrity and transparency of TREES credit issuance, it would be advisable to specify that "clear proof of rights" must be based on national legal frameworks, consider the recognized rights of third parties (landowners, indigenous peoples, local communities), and incorporate procedures for resolving disputes. Similarly, it is suggested that information on verified rights be made available in the ART Registry for greater transparency and traceability.	The text in Section 3.4.1 addresses rights to Emissions Reductions and removals was revised to address this concern. Dispute resolution mechanisms are covered in Section 12.4.2, Safeguard B, .
9/30/2025	33	MINAM		Alignment with UNFCCC and national systems	13.3	[Translated from Spanish] Comment: While the ART provisions to prevent double counting (letters of authorization, accounting adjustments, and labeling in the Registry) provide an adequate basis, it is essential to complement them with additional measures that strengthen environmental integrity. Suggestion/ Proposal: It is recommended to ensure interoperability between the ART Registry and national registries (such as RENAMI) and other international registries, establish clear guidelines on the accounting of credits in the voluntary market versus NDCs, incorporate independent verification mechanisms for authorizations and adjustments reported to the UNFCCC, and encourage countries to publish consolidated information on the management of their credits (transferred, retained for NDCs, or allocated to voluntary markets), thereby strengthening traceability and confidence in environmental integrity.	ART launched a new registry on June 1 which permits greater interoperability than our previous Registry. We would be happy to discuss how best to support Peru's efforts.
9/30/2025	34	MINAM		Validation/ verification	14.2	[Translated from Spanish] Comment: This section states that "Validation and Verification Bodies shall be accredited for validation and verification by an accreditation body that is a member of the International Accreditation Forum (IAF), as described in the TREES Validation and Verification Standard." Suggestion/ Proposal: To strengthen clarity and transparency in the accreditation of Validation and Verification Bodies (VVB), it would be advisable to specify that, in addition to being accredited by a member body of the International Accreditation Forum (IAF), VVBs must maintain ongoing compliance with the technical competencies and requirements set out in the TREES Validation and Verification Standard. Likewise, it could be reinforced that approval by ART is subject to periodic performance reviews and the updated publication of the list of VVA on the ART website, so that interested parties have reliable and accessible information on accredited bodies.	Thank you for the suggestion. Section 2.5 of the TREES Validation and Verification Standard outlines the oversight process for VVBs including how ART will monitor their performance and the possible consequences if issues in performance arise. This can include suspension of approval. The website will always be kept up to date.
9/30/2025	35	MINAM		Validation/ verification	14.3	[Translated from Spanish] Comment: This section states that "TREES validations and verifications shall be carried out in accordance with the TREES Validation and Verification Standard. The Validation and Verification Body shall submit a TREES Validation Report upon completion of the validation and a TREES Verification Report and opinion to the Secretariat upon completion of the verification." Suggestion/ Proposal: It is recommended that the reports and opinions should include, in addition to the technical results, clear traceability of the evidence used and an executive summary accessible to non-technical actors. It could also be considered to establish a standard deadline for the delivery of such reports after the completion of the validation/verification, in order to ensure consistency and transparency in the process.	Validation and verification reports are published at the time of credit approval/issuance. Language has been added in Section 14.3 to clarify this point. The Validation and Verification report template already includes a section on process, including documents reviewed, interviews, site visits, etc., as well as verification results for specific TREES requirements. Together these provide the requested audit trails followed.

9/30/2025	36	MINAM		Other	15.2	<p>[Translated from Spanish]</p> <p>Comment: This section states that "participants may designate certain parts of the documentation as commercially sensitive information (CSI)."</p> <p>Suggestion/ Proposal: It might be useful to define more clearly the criteria for classifying information as commercially sensitive (CSI), avoiding excessive use of this exception. It could also be helpful to make all public documentation in the ART Registry available in standardized digital formats with historical traceability, which would reinforce the trustworthiness and accessibility of the system.</p>	<p>The definition section of TREES defines CSI as it applies to TREES. However, this is determined in line with the Participant's regulatory framework and in line with the safeguard regarding access to information.</p> <p>ART is always examining options for improving its processes and will continue to explore options for digital reporting.</p>
9/30/2025	37	MINAM		Complaints & appeals	16.1	<p>[Translated from Spanish]</p> <p>Comment: The TREES complaints and appeals procedure applies only to cases where the processes required by ART were not followed and local stakeholders were affected. It does not cover complaints about the design or implementation of a jurisdiction's REDD+ program or about the conduct or decisions of the Validation and Verification Body.</p> <p>Suggestion/ Proposal: It is suggested that the TREES complaints and appeals procedure be more clearly articulated with jurisdictional complaint mechanisms and with the Validation and Verification Body's own processes, so as to avoid gaps or duplication. It would also be advisable to establish indicative response times for each type of complaint, which would strengthen confidence and predictability of the process for stakeholders.</p>	<p>Section 16.1 lays out cases where the Participant's dispute resolution mechanisms or the VVB's complaints and appeals process should be used instead of the ART Complaints & Appeals process.</p> <p>We do not recommend setting response times on complaints, as we expect significant variability in the types and complexity of complaints.</p>
9/22/2025	1	Ministério do Meio Ambiente e Mudança do Clima do Brasil		Calendar year		<p>(Translated from Portuguese)</p> <p>Calendar-Year Accounting Requirement</p> <p>Brazil has had forest monitoring programs for almost 40 years. Since 1988, the National Institute for Space Research (INPE) has been continuously mapping and calculating deforestation in the Brazilian Amazon (PRODES Project). The country thus boasts one of the largest historical data sets for monitoring native vegetation using satellite imagery. Since the beginning of the 21st century, INPE has been monitoring the entire national territory, constantly advancing technically and technologically.</p> <p>PRODES has an observation window that runs from August 1st of one year to July 31st of the following year. These dates were not chosen arbitrarily; this is the period of the year with the least cloud cover, favoring greater accuracy and less uncertainty in the data generated. In the same spirit, several other countries in the region (e.g., Costa Rica) adopt similar time windows.</p> <p>The TREES accounting requirement for calendar-year windows (January 1 to December 31) fails to take into account national circumstances, a principle of the United Nations Framework Convention on Climate Change (UNFCCC). Furthermore, the requirement to interpolate or prorate data to fit within a single calendar year necessarily increases the uncertainties associated with carbon accounting. An interpolation requirement when not technically necessary would not qualify as best practice.</p> <p>Suggestion: Allow flexibility in the calendar-year requirement when national forest monitoring systems deliver consistent and robust data within shifted annual observation windows.</p>	<p>Each TREES Credit must be assigned a vintage year which represents the year in which the result was achieved. It is a market requirement that the vintages reflect the year in which the result occurred. Therefore, ART does not have the ability to change this requirement. Data that does not align with the calendar year may be prorated or interpolated.</p>
9/22/2025	2	Ministério do Meio Ambiente e Mudança do Clima do Brasil		Nesting & double counting	13.1	<p>(Translated from Portuguese)</p> <p>Avoiding Double Counting - 13.1 Double Issuance and 11. Variation</p> <p>Section 13.1 of TREES 3.0 addresses the avoidance of double counting of results, preventing the double issuance of credits between the Program and another REDD+ initiative in the same territory. According to the proposed standard document, emissions must be discounted at face value ("Verified RREs from other initiatives (projects or programs) in the accounting area [...] must be deducted from the TREES emission volume").</p> <p>Recently, Brazil approved Law No. 15,042, of December 11, 2024, which establishes a regulated carbon market in the country and establishes regulations on carbon projects and programs. Articles 12 and 43 of this law establish obligations to avoid double counting. Contrary to what is proposed by TREES 3.0, the national law mandates the "exclusion of project areas" from programs, not the discounting of face value. Thus, Brazil's national circumstances pose an apparent contradiction to the basic TREES standard.</p> <p>We acknowledge that the last paragraph of the section allows for proposed variations on how to avoid double counting in issuance. However, section 11 on variations indicates that variation proposals should be submitted by participants individually.</p> <p>Suggestion:</p> <p>Include in section 13 text reinforcing that national circumstances will be taken into account in the event of divergences from the standard.</p> <p>Furthermore, we suggest that section 11 include permission for Participants from subnational jurisdictions to jointly submit a variation request if they are based on national circumstances that affect all participants equally.</p>	<p>The ART Board has opted to allow variances on this topic rather than create an exception based on national law; this will enable ART to evaluate on a case-by-case basis. As previously communicated, ART is willing to entertain a joint variance request from Brazilian states on this topic, but we have opted not to include this in the text as we may not always be able to accept collective variance requests.</p>
10/1/2025	1	NICFI	Emily Lombardo	General		<p>Norway appreciates ART's continued efforts to improve the clarity and structure of TREES 3.0. The revised standard includes several enhancements in structure, language and reporting requirements that may contribute to making the standard more straightforward to implement and verify. However, it also broadens the scope and increases information requirements. It remains important to strike a balance between robust requirements and practical applicability. We therefore encourage ART to maintain close dialogue with countries, rightsholders, and other stakeholders and to explore opportunities for simplification and clearer guidance where this can be done without compromising integrity.</p>	<p>Thank you for the reflection and submission.</p>

10/1/2025	2	NICFI	Emily Lombardo	Subnational deadline		Of the most significant changes proposed in the revision, are the suggestions to extend the subnational accounting window from the 31st of December 2030 to the 31st of December 2040, and to introduce a transition pathway for countries with existing programs in the World Bank Forest Carbon Partnership Facility (FCPF) (Section 3). While we welcome the introduction of a dedicated pathway for FCPF countries to support the transition and continuity of their programs under ART/TREES, we are concerned about the shift to 2040, which marks a significant departure from the original 2030 timeframe. We strongly recommend retaining the 2030 timeframe for national-level accounting as the default, with clearly defined exemptions for IPLC territories and countries transitioning through the dedicated FCPF-pathway. We also suggest that this issue be revisited during the next TREES review ("TREES 4.0").	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
10/1/2025	3	NICFI	Emily Lombardo	Safeguards	12	It is key that TREES 3.0 continues to serve as the principal benchmark for ensuring environmental integrity in REDD+ programmes and robust implementation of social and environmental safeguards. It provides the foundational structure for high-integrity crediting, underpinning results-based payments and international recognition. In this context, we would also like to refer to our written feedback to the consultation for the TREES Beyond Carbon Certification Standard (BCB) earlier this year. While the development of the BCB introduces valuable opportunities to highlight additional benefits, it is important to ensure that this does not lead to a perception of reduced stringency in TREES 3.0. On the contrary, both standards should reinforce each other in supporting broader social and environmental objectives. We believe it is important to communicate clearly that the revision of TREES is intended to strengthen, not diminish, the integrity of the standard.	Thank you. ART will make sure to communicate the requirements accurately.
10/1/2025	4	NICFI	Emily Lombardo	Subnational deadline	3.1	National-level accounting is a key principle within jurisdictional REDD+, chiefly to ensure that programs align with countries' Nationally Determined Contributions (NDCs) and REDD+ strategies, stimulating sustainable land use policies in general, while minimizing the risk of leakage and promoting environmental integrity and transparency across jurisdictions. In the draft TREES 3.0, ART has proposed extending the deadline for all programs to transition to national-level accounting from 2030 to 2040. This represents a substantial delay and could be seen as inconsistent with the UNFCCC Decision 1/CP.16, which states that subnational REDD+ should be implemented on an interim basis. It is difficult to reconcile a ten-year extension from 2030 to 2040 with this decision, which was adopted in 2010. Moreover, the proposal could be viewed as a weakening of ART's immutable Principle #2, which requires consistency with COP decisions, Principle #4, which promotes national ambition, and Principle #5, which stipulates that subnational efforts must be time-bound and interim. The proposed revision should also be viewed in connection with the time-bound transition pathway for countries that have participated in the FCPF (see below), as ART introduces specific requirements for these countries, in addition to allowing subnational accounting for all countries until 2040. We encourage ART to maintain the ambition of national-level accounting by keeping the overarching 2030 deadline as the default, while allowing limited and well-justified exceptions for FCPF transition programs (excluding Readiness countries) and IPLC territories. We recommend that this issue be reassessed during the next periodic TREES review ("TREES 4.0") to ensure continued alignment with ART's principles and evolving country circumstances.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
10/1/2025	5	NICFI	Emily Lombardo	FCPF transition	3.1.3	TREES 3.0 introduces a dedicated transition pathway for FCPF countries, allowing current Carbon Fund Participants to use their existing FCPF accounting areas for one additional crediting period, provided a TREES Concept is accepted by ART by December 31, 2028. After this period, countries must either meet the Readiness Fund criteria for a second crediting period or transition fully to TREES eligibility requirements. FCPF Readiness countries may join ART with special criteria for up to two crediting periods, using subnational accounting areas as small as 1 million hectares. The collaboration between ART and the World Bank is a welcome step towards enabling countries to build on their FCPF experience. This approach supports the continuity and long-term development of jurisdictional REDD+ programs, while enhancing predictability and access to future carbon finance. However, it is unclear what the rationale is for allowing Carbon Fund countries to shift to the less stringent Readiness Fund criteria. This option appears to lower the bar for countries that have already advanced further, and it is not evident how such flexibility contributes to maintaining or strengthening ART's ambition, nor how it is in line with ART's immutable principles as referred to above. We would also view the option of allowing Readiness countries to enter ART with the suggested requirements to be a weakening of the integrity of the standard.	In the second crediting period, Carbon Fund or ISFL country participants will need to move to the first administrative level, which will require an expanded accounting area for several Carbon Fund and ISFL participants that do not currently meet the TREES eligibility criteria. The ART Board has opted to expand the eligibility for the Transition Pathway, but require all crediting using this eligibility criteria to be labeled as "Transition Pathway" in the ART Registry. Please see the Statement of Reasons for more information.

10/1/2025	6	NICFI	Emily Lombardo	Safeguards		Overall, ART has proposed several constructive elements that may contribute to strengthen safeguards, accessibility, and participation. This includes Section 2 (use of any official language of the Participant; lengthen the comment period on Participant documents to 60 days, and explicitly require Participants to notify stakeholders), Section 3 (explicit requirement for Participants to describe principles for benefit sharing), Section 12: (inclusion of women, youth, and vulnerable groups in key themes, explicit inclusion of Afro-descendant Peoples, transhumant communities, and uncontacted peoples), and Section 16 (requirement that eligibility reviewers and investigators be independent from ART and Winrock). Taken together, these are constructive and welcome additions to the standard, and we commend ART's proposed streamlining of reporting requirements to ease the burden on jurisdictions and improve accessibility for stakeholders.	Thank you.
10/1/2025	7	NICFI	Emily Lombardo	Document public comment period	2	Regarding the extension of the public comment period introduced in Section 2, experience shows that time invested in notification and consultations with rightsholders is well invested, including for related processes such as benefits sharing. As such, we would recommend the ART to consider extending the public comment period even further, up to 90 days.	Public comments will be accepted as long as they can be meaningfully included in the validation and verification process. To date, this has meant that comment submitted several months after the official deadline were included. It is most helpful for comments to be received at the start of the validation and verification however, so the 60 day limit helps to ensure initial comments are received early in the audit process.
10/1/2025	8	NICFI	Emily Lombardo	Complaints & appeals	16	Finally, we particularly welcome the introduction of an independent complaint and appeals process in Section 16. It would also be helpful to understand whether ART has considered other approaches, such as a tender process, to identify and elect independent reviewers.	Thank you for your comment. ART reviewed complaint processes from several comparable programs, and is considering several options to identify experts, including a tender process.
10/1/2025	9	NICFI	Emily Lombardo	Peat	4	In Section 4, we are positive to the suggested change related to Tier requirements for soil organic carbon, moving from a Tier 2/3 requirement to a Tier 1 requirement. It is, however, unclear whether the soil organic matter referred to in the standard is limited to just include peat, or if other types of organic matter (e.g. muck) are also included. Clarifying whether the soil pool of mangroves is included in the simplification could also be helpful. It would improve clarity if the terminology was further aligned with IPCC. While we see merit in making this exception only for peat soils, this would create a need to single out the emissions from such soils in the greenhouse gas inventory. We would therefore encourage ART to consider clarifying that the changed requirement applies to all organic soils.	The requirements reference here are specifically related to peat, which in many cases is accounted for differently than other types of organic soils and is of particular importance in the context of deforestation in the tropics.
10/1/2025	10	NICFI	Emily Lombardo	Removals	5.3	Regarding Section 5, there has been a suggested change to the rules for removals for High Forest Low Deforestation (HFLD) jurisdictions, allowing them to claim removals when emissions are within 15% of the crediting level. We believe these are reasonable adjustments, but it is challenging to determine the consequences for different TREES participants, and we would therefore appreciate future clarifications on the potential impact.	Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions. We expect that the impact will be to incentivize restoration in low emission jurisdictions, as there is more certainty for crediting removals.
10/1/2025	11	NICFI	Emily Lombardo	Removals	5.3	Section 5 also includes proposed changes to requirements for restoration and commercial planting. For restoration, there is no longer a requirement to use native species. The rationale for this is to recognize that some native species may not be the most appropriate to plant given the changing climate. We understand the argument, but there are also significant risks. While the planting of non-native species can support climate adaptation, it also poses risks such as maladaptation, ecological disruption, disease spread and cultural conflicts. Assisted migration requires careful planning and monitoring. Further clarification on the planting of non-native species, along with a clear guide for risk management, would be beneficial. Therefore, at this stage, without proper justification, we are concerned that introducing non-native species could harm ecosystems.	We have added a requirement to Section 4.3.1 that for any use of non-native species, the Participant must explain why this is appropriate and demonstrate that this does not result in harm to ecosystems.
10/1/2025	12	NICFI	Emily Lombardo	Removals	5.3	For commercial forests, using invasive alien species is no longer allowed. Banning alien species from the project is beneficial for maintaining environmental integrity, but we note that the consequences of the change are not clearly stated, including how the change affects projects that have already planted alien species. Whether these should be replaced and what the alternatives are should be clarified for project participants.	No current ART Participants are crediting for commercial forest removals under TREES; these requirements will apply to future crediting.
10/1/2025	13	NICFI	Emily Lombardo	Removals	5.3	We also note that the ecological integrity of restoration of natural forests is dependent on the appropriate use of native plant species. Our understanding is that for removals generated from natural forest restoration, (restoration of what was previously forest lands), the requirements of the standard including its definitions (in the 2.0 version), in combination with implementation of Cancun safeguard E, offers an adequate level of environmental integrity.	We have added a requirement to Section 4.3.1 that for any use of non-native species, the Participant must explain why this is appropriate and demonstrate that this does not result in harm to ecosystems.
10/1/2025	14	NICFI	Emily Lombardo	Removals	5.3	It is unclear to us how the requirements of safeguard E can be met when planting of commercial forest on previously forested lands. Some reference to external, authoritative guidance as to how this could be achieved could be welcome. Possible guidelines to include are: - International principles and standards for the practice of ecological restoration ¹ - Guidance for using the IUCN Global Standard for Nature-based Solutions ²	In ART's view, the requirements that land be deforested for at least 5 years before restoration begins and that emissions be decreasing in order to claim removals appropriately safeguard against rewarding Participants to clear native forests to develop plantations. Instead, TREES credits for situations in which deforested land is planted with commercial forest.

10/1/2025	15	NICFI	Emily Lombardo	HFLD	5.2	The most significant revision pertaining to the High Forest Low Deforestation (HFLD) module in TREES 3.0 is found in Section 5, where there has been a change to the rules for removals (see feedback above). In addition to this, we would like to reiterate some of the points raised during the TREES 2.0 consultation, when the HFLD adjustment was first introduced. Rather than restating them here, we kindly refer to our previously submitted feedback, which also remains relevant in the context of the current revision: https://www.art-redd.org/wp-content/uploads/2022/01/NICFI-Comments-to-TREES-2.pdf	Thank you for your comment.
10/1/2025	16	NICFI	Emily Lombardo	Document public comment period	2	We suggest considering extending the public comment period even further, up to 90-days.	Public comments will be accepted as long as they can be meaningfully included in the validation and verification process. To date, this has meant that comment submitted several months after the official deadline were included. It is most helpful for comments to be received at the start of the validation and verification however, so the 60 day limit helps to ensure initial comments are received early in the audit process.
10/1/2025	17	NICFI	Emily Lombardo	Safeguards	3.1.2	The standard states that 'national government Participants must demonstrate conformance with Cancun Safeguards related requirements, including how they have addressed and respected the safeguards. We would welcome further work on how well the current requirements have worked to ensure robust implementation based on the experience to date with reporting under this requirement. This also to avoid the perception that a BCB certification is needed to ensure robust implementation of the safeguards.	TREES follows the Cancun Safeguards ensuring REDD+ activities do no harm and enhance benefits. On the other hand, Beyond Carbon Benefits certification will enable reporting and verification of several positive social and environmental impacts of the jurisdictional REDD+ programs beyond reducing and removing emissions.
10/1/2025	18	NICFI	Emily Lombardo	Removals	5.3	Proposed change: Clarify that removals must be connected to the Participant's REDD+ activities We are supportive as this would contribute to important interlinkages in holistic land use planning	Thank you for your comment.
10/1/2025	19	NICFI	Emily Lombardo	Removals	5.3	Proposed change: Require commercial forest to exclude invasive alien species We are supportive.	Thank you for your comment.
10/1/2025	20	NICFI	Emily Lombardo	Removals	5.3	Proposed change: Remove native species from the definition of natural forest restoration We encourage ART to keep the requirement of using native species on natural forest restoration.	We have added a requirement to Section 4.3.1 that for any use of non-native species, the Participant must explain why this is appropriate and demonstrate that this does not result in harm to ecosystems.
10/1/2025	21	NICFI	Emily Lombardo	Safeguards	12	We recommend using the term "Indigenous Peoples in Isolation and Initial Contact" instead of "uncontacted peoples", which refers to Indigenous groups who choose to live without contact with the outside world or are in the early stages of it.	The term was changed to Indigenous Peoples in Voluntary Isolation and Initial Contact as suggested. Thank you
10/1/2025	22	NICFI	Emily Lombardo	Safeguards	12	The "Scope" section has been removed, but its content appears to be more clearly integrated and presented in the "Reporting Requirements" section. Merging "Structure" and "Process" indicators appears to reduce overlap and the risk of confusion on difference between the two types. We note that there is still some variation in the description of the Outcome indicators, which may lead to reporting on "processes" rather than using parameters which actually measure the "outcome" of such processes.	Some texts have been revised to increase clarity of the outcome indicators.
10/1/2025	23	NICFI	Emily Lombardo	Safeguards	12	Proposed change: Clarify that the Safeguards go beyond do no harm We are supportive of this proposed change and believe this is as a natural consequence of the wording of the adopted safeguards. An appropriate example is Cancun Safeguard E and the following <i>'That actions are consistent with the conservation of natural forest and biological diversity, ensuring that the actions... (ref REDD+ activities) are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits'</i> .	Thank you.
10/1/2025	24	NICFI	Emily Lombardo	Safeguards	12.4.1	We would like to emphasise the relevance of complementarity and consistency with national strategies and action plans pursuant to article 6 in the Convention on Biological Diversity and the Kunming Montreal Global Biodiversity Framework.	Thank you for the reflection.
10/1/2025	25	NICFI	Emily Lombardo	Safeguards	12.4.5	Further to the proposed change by the secretariat in the row above: we do not believe that the indicators under theme 5.2 is an accurate reflection of Cancun safeguard E. The indicators do not capture the important proactive element on 'incentivize the protection and conservation of natural forests and their ecosystem services', but only the last part of that safeguard on 'enhancing environmental benefits'. We also see the changes in this part from the 2.0 version of the standard to the 3.0 draft standard as a weakening on this point. The indicators must hence be updated to capture this important aspect of Cancun safeguard E.	The text was adjusted to address this.

9/22/2025	1	Oeko-Institut	Felix Fallasch	General		<p>This document includes all comments that Oeko-Institut provided to the Architecture for REDD+ Transactions (ART) in a public consultation on the draft Version 3.0 of its "The REDD+ Environmental Excellence Standard (TREES)". The comments are based on a detailed evaluation of the standard, including a preliminary analysis using historical deforestation data from countries with tropical moist forest, which will be published in a separate report. We focus our analysis on activities to reduce deforestation and forest degradation, as this is the predominant activity in applications under ART TREES.</p> <p>Our comments evaluate the draft standard against several integrity benchmarks for carbon credit quality, including the Core Carbon Principles (CCPs) and the Assessment Framework of the Integrity Council for the Voluntary Carbon Market (ICVCM)1, the Article 6.4 Paris Agreement Crediting Mechanism (PACM)2, the Carbon Credit Quality Initiative (CCQI)3 and the Oxford Principles for Responsible Engagement with Article 64.</p> <p>Overall, we find that the draft standard falls significantly short of all these integrity benchmarks. Under the proposed provisions, we expect that a large proportion of carbon credits issued under the standard will not represent actual emission reductions. We recommend that the standard be significantly improved prior to its adoption and provide specific proposals in this regard.</p> <p>This document was prepared in the context of a research grant provided by the Federal Ministry for the Environment, Climate Action, Nature Conservation and Nuclear Safety (BMUKN) of Germany to Oeko-Institut. However, the findings and recommendations in this document solely represent the views of the authors and not necessarily the views of the ministry or the German government.</p>	Thank you very much for the submission. Please see responses to individual comments.
9/22/2025	2	Oeko-Institut	Felix Fallasch	Permanence		<p>Comment 1 Topic: Minimum period of participation. Sections 2.3 and 6.2</p> <p>The draft standard prescribes a crediting period of five calendar years that can be renewed any number of times. The standard does not specify any minimum period that jurisdictions must participate, except for carbon credits eligible under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), in which case a minimum term of four crediting periods (20 years) applies.</p> <p>Historical deforestation is subject to high interannual fluctuations implying a high level of uncertainty regarding changes in deforestation and forest degradation in the absence of a JREDD+ programme implementation. Therefore, emission reductions in a single crediting period may be significantly over- or underestimated (see Comment 9 below). The longer a participant is required to account for emission reductions and reversals, the more likely it is that over- and underestimation of emission reductions balances out over time. A minimum period of participation is also important to address non-permanence risks (see Comment 17).</p> <p>We recommend that the standard requires participants to commit to a minimum period of participation, similar to the requirements already established for CORSIA eligible carbon credits. The duration of such a minimum period should be informed by further analysis of historical data deforestation.</p>	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/22/2025	3	Oeko-Institut	Felix Fallasch	Lookback period	2.3	<p>Comment 2 Topic: Retroactive crediting. Section 2.3</p> <p>The draft standard provides flexibility in picking the start date of the first crediting period up to four years prior to the acceptance of the TREES concept. This approach risks accounting for emission reductions that are not attributable to the JREDD+ programme but would have occurred anyways: if external factors would have reduced deforestation within that four-year period, then the jurisdiction could retroactively claim emission reductions that would have occurred anyways. While jurisdictions must submit a REDD+ implementation plan (section 3.3 of the draft standard), this plan may include only "ongoing" or "planned" mitigation actions. There is no requirements to actually monitor whether these mitigation actions are being implemented (and Comment 3 below). This means that in practice jurisdictions could also not implement any mitigation actions and only – through retroactive crediting – claim emission reductions that have occurred irrespective of any additional actions.</p> <p>If on the other hand mitigation activities would have been implemented during the four years prior to the acceptance of the TREES concept, this would question the additionality of such activities as the activity may have been implemented before knowing whether revenues from carbon credits can be generated. This suggests that the JREDD+ programme implementation may have been financially viable without the revenues from carbon credits.</p> <p>To avoid crediting emission reductions that may be driven by external factors, we recommend that participants be required to describe in detail the mitigation activities they plan to implement and provide evidence for their implementation (see Comment 3 and Comment 4 below) and that participants not be allowed to register JREDD+ Programmes retrospectively.</p>	This requirement recognizes the fact that most REDD+ countries have been working towards results-based finance for over a decade based on promised finance from the global north. We have made changes to Section 3.3 to make it clear that Participants must have new or changed activities in order to be eligible for crediting, and that the implementation of activities must be reported (and thus verified) in each TREES Monitoring Report.

9/22/2025	4	Oeko-Institut	Felix Fallasch	REDD+ Implementation Plan	3.3	<p>Comment 3 Topic: Demonstration of additionality / REDD+ implementation plans. Section 3.3</p> <p>As outlined in the ICVCM Assessment Framework, robust REDD+ implementation plans play an important role for additionality in JREDD+ approaches. We note that section 3.3 of the draft standard strengthens the requirements for REDD+ implementation plans with new requirements, including by requiring participants to outline the ongoing and new drivers of deforestation and degradation in the TREES accounting area along with the new, changed and ongoing activities planned or being taken to mitigate these drivers. Despite these improvements, the revised draft standard is still very broad and vague, misses critical aspects of additionality, and falls considerably short of the requirements under the FCPF, the JNR and the ICVCM:</p> <ul style="list-style-type: none"> • Firstly, the draft standard does not seem to require jurisdictions to implement any new measures at all, as it would be sufficient to demonstrate that there are “ongoing” measures. This violates a basic requirement for additionality, i.e. that additional action is taken. In this regard, the draft standard does also not comply with the ICVCM which requires “enhanced” implementation of ongoing mitigation actions. • Secondly, the draft standard does not require any assessment whether the measures have the potential to significantly reduce deforestation rates. This poses risks that the calculated emission reductions may not be attributable to the measures undertaken. Here, the draft standard also does not comply with the ICVCM which requires demonstration that the actions “are designed for the purpose of significantly addressing key drivers of deforestation and degradation at jurisdictional scale in order to reduce emissions (and where applicable, enhance removals)”. • Thirdly, the draft standard does not require TREES participants to demonstrate that revenues from carbon credits are decisive for enabling the implementation of the activities outlined in the REDD+ implementation plan. Here, ART TREES falls short of the requirements of comparable standards such as VCS JNR and the FCPF. Under VCS JNR, program proponents “shall provide evidence demonstrating that expected revenues from carbon credits are decisive for enabling the full and effective implementation of [...] policies and measures.”⁵ Under the FCPF countries must include in the FCPF Emission Reduction Program an assessment of the major barriers that are preventing the drivers of deforestation being addressed and a description and justification how the proposed measures help to overcome the identified barriers.⁶ Moreover, the FCPF has much more elaborated provisions on the description of the mitigation activities undertaken and their costs. The lack of these provisions also makes the draft standard incompatible with the ICVCM requirements for meeting criterion 8.9 of the CCPs, which explicitly requires respective provisions for carbon credits being eligible for the CCP label. 	<p>We have clarified in Section 3.3 that there must be new or changed activities in addition to ongoing activities (ongoing activities must still be included as these are also covered by the safeguards), and that activities must be specifically meant to mitigate the drivers of deforestation and degradation and reduce emissions.</p> <p>ART does not find it possible or necessary to attribute results to individual activities, as jurisdictional programs produce results through an integrated collection of policies, programs and activities.</p> <p>ART also does not find it appropriate to apply financial additionality tests to jurisdictional programs. Participants are national or subnational governments, which do not make decisions solely based on finances. In addition, there is significant literature demonstrating that alternative land uses such as agriculture or mining produce much more significant revenues than conservation or restoration.</p>
9/22/2025	5	Oeko-Institut	Felix Fallasch	REDD+ Implementation Plan	3.3	<p>Comment 4 Topic: Monitoring of REDD+ implementation plans. Section 3.3</p> <p>The draft standard does not include any provisions to demonstrate that the planned mitigation actions have actually been implemented. This poses considerable risks that any observed changes in emissions may not be attributable to any mitigation actions but occur as a result of exogenous factors. Ensuring that emission reductions are attributable to mitigation interventions is a requirement under the ICVCM, the PACM, the CCQI and the Oxford Principles for Responsible Engagement with Article 6.</p> <p>We therefore recommend that the draft standard requires that the planned measures are actually implemented (to a large degree) and that no carbon credits be issued if they are not. We further recommend that after adopting the ART TREES Standard 3.0, the ART Secretariat will include a respective section in the TREES Monitoring Report Template which requires participants to monitor the status of implementation for each of the activities outlined in the REDD+ implementation plan. Information provided in this section should be subject to verification by validation and verification bodies. The REDD+ implementation plan should therefore also be included in the validation and verification scopes outlined in sections 3.3 and 3.4 of the TREES Verification and Validation Standard.</p>	<p>VVBs have always verified that the activities listed in the TREES monitoring report for each reporting period have occurred. They do not verify the relative contribution of each activity to the ERRs being claimed. TREES 3.0 has added additional requirements for defining the drivers of deforestation and degradation and how the planned activities address them to TREES Section 3.3: REDD+ Implementation Plan. Section 3.3 also more clearly requires reporting on the implementation of activities in each TREES Monitoring Report.</p>
9/22/2025	6	Oeko-Institut	Felix Fallasch	Additionality	3.5	<p>Comment 5 Topic: Standardised approach to additionality demonstration. Section 3.5</p> <p>The draft standard claims in section 3.5 that it applies a performance-based approach for additionality. However, instead of assessing typical performance of eligible activities to establish thresholds that would restrict eligibility to activities which have a high likelihood of being additional (as is usually done under a performance-based approach) the approach simply states that any emission reductions below a conservative historical baseline would be additional. It then uses a rather dialectical instead of technical-analytical approach to argue why this would be appropriate and conservative. For example, it simply states that “performance-based additionality is widely accepted among carbon market stakeholders and is the most appropriate for jurisdictional-scale REDD+ programs.” Using a simple historical baseline as a performance approach is clearly not appropriate and does not align with the practice by other carbon crediting programs on how performance-based approaches are used.</p> <p>We believe that in its current form section 3.5 has therefore little value to safeguard additionality of JREDD+ programmes and that it takes away attention from sections more relevant for additionality such as the new provisions in section 3.3 on the REDD+ implementation plan. We therefore recommend deleting the current section 3.5 and replace it with an activity-specific additionality test using the provisions of section 3.3 with the amendments suggested in Comment 3, Comment 4 and Comment 6.</p>	<p>The performance based additionality approach in TREES is the same as is used for other jurisdictional crediting programs including the World Bank’s FCPF program and Verra’s JNR. Jurisdictional programs produce results through an integrated collection of policies, programs and activities. It is not possible or necessary to demonstrate additionality or to attribute results to individual activities.</p> <p>Additional requirements have been added to section 3.3 to clarify the requirements for the REDD+ Implementation Plan.</p>

9/22/2025	7	Oeko-Institut	Felix Fallasch	HFLD	3.5	<p>Comment 6 Topic: Positive list additionality demonstration for emission reductions generated using the HFLD Crediting Level. Section 3.5</p> <p>For countries using the HFLD crediting level, the draft standard assigns automatic additionality to emission reductions, using a positive list. It argues that this is appropriate because TREES only calculates emission reductions based on a fraction (0.05%) of a jurisdiction's carbon stock. The positive list means that ART TREES assumes that for HFLD countries emissions from deforestation and forest degradation would increase in the future in the absence of mitigation interventions. This general assumption might however not be appropriate for all countries. For example, Teo et al. (2024) found that among 310 analysed HFLD jurisdictions, 57% faced higher deforestation rates than historically, while 43% jurisdictions faced lower deforestations than historically (see also Comment 9 below). This results in high non-additionality risks for HFLD credits because HFLD countries do not have to prove that their forests are under imminent threat and that incentives from carbon markets will make a difference for maintaining the conservation of these forests. In this regard, ART TREES also falls short of the FCPF which requires demonstration that national circumstances have changed such that rates of deforestation and forest degradation during the historical Reference Period likely underestimate future rates of deforestation and forest degradation during the Crediting Period. We therefore strongly recommend abandoning the positive list approach for HFLD credits and replace it with an activity-specific assessment that requires countries applying the HFLD crediting level to demonstrate that their forests are under immediate threat and that revenues from carbon credits make a difference in maintaining their conservation.</p>	We have added a requirement to Section 4.2.2 that Participants must provide quantitative evidence that the HFLD Crediting Level is conservative, which we hope will address your concern.
9/22/2025	8	Oeko-Institut	Felix Fallasch	Additionality	3.5	<p>Comment 7 Topic: Attribution of emission reduction achievements to different funding sources involved in supporting forest-related mitigation activities in the accounting area. Section 3.5</p> <p>In many cases, funding through participation in ART TREES will be one among several funding sources supporting mitigation activities targeted at reducing deforestation and forest degradation in the accounting area. Other sources could include domestic public resources from government budgets, philanthropic contributions as well as ODA and OOF flows channelled through bilateral and multilateral development cooperation instruments. To avoid that these other flows subsidize carbon credits issued under ART TREES it is important to divide the emission reduction achievements between the different funding sources based on their respective financial contributions to the mitigation activities taking place in the accounting area (Kohli et al. 2021; Jon Strand 2019; Schneider and Haase 2023). We recommend that ART TREES develops an approach to appropriately apportion the emission reductions achieved from deforestation to the different funding sources, including funding sources other than from carbon credits.</p>	Jurisdictional programs produce results through an integrated collection of policies, programs and activities. It is not possible to attribute results to individual activities.
9/22/2025	9	Oeko-Institut	Felix Fallasch	Additionality	5.1	<p>Comment 8 Topic: Use of average historical emissions to establish the TREES crediting level. Section 5.1</p> <p>The draft standard determines the TREES crediting level based on average emissions over a five-year historical reference period. The methodology thus assumes that the average historical deforestation rates would continue for a period of five years. Based on our preliminary analysis of historical deforestation data, this approach is likely to lead, on average across jurisdictions, to significant overestimation of emission reductions. The overestimation of emission reductions is a result of five different effects, which partially contribute to underestimation and overestimation of emission reductions (see also the CCQI assessment of the Verified Carbon Standard methodology VM0048):</p> <ol style="list-style-type: none"> 1. Potential overestimation due to unaccounted uncertainty in short-term variations in deforestation and degradation levels 2. Potential underestimation in second and subsequent crediting periods due to the provision that the crediting level may not be higher than the previous crediting level 3. Potential underestimation in second and subsequent crediting periods due to the impact of mitigation actions on emissions in the historical reference period 4. Potential overestimation due to the impact of longer-term trends in deforestation levels 5. Potential overestimation due to continued crediting even if no forest would be available anymore <p>In the following, we discuss each of these effects.</p> <p>1. Potential overestimation due to unaccounted uncertainty in short-term variations in deforestation and degradation levels: The available data suggests that deforestation levels are subject to significant change over time. Deforestation is decreasing in some jurisdictions and increasing in others. Often trends change over time. These short-term changes in individual jurisdictions are often a result of changes in drivers of deforestation over time, such as international prices for agricultural products, infrastructure development or climate conditions in a particular year – some of which are beyond the control of the jurisdiction. During the five-year crediting period, the methodology does not account for external factors that may impact deforestation levels over time, which could result in higher or lower true (but unknown) baseline levels than observed historically. Any changes in external factors would, however, be captured over time when establishing an updated baseline for a subsequent crediting period.</p> <p>Our preliminary analysis of historical data on deforestation rates indicates that, at the level of individual jurisdictions, average historical data in one five-year period is often a poor proxy for what happened in the next five years. Using</p>	Thank you for the reflections and suggestions. ART does and will continue to track ongoing studies, reviews and other literature to ensure that our approaches reflect the best practices currently available and sufficiently tested at jurisdictional scales. Currently, ART feels that use of a historical average provides the best objective, readily verifiable projection of near term performance for non-HFLD jurisdictions. As models and other means of quantifying results such as biomass flux mapping continue to be developed, ART will continue to learn about these alternatives and reassess our choices every three years during our review of TREES.

9/22/2025	10	Oeko-Institut	Felix Fallasch	HFLD	5.2	<p>Comment 9 Topic: HFLD crediting level. Section 5.2</p> <p>The draft standard allows an add-on to the TREES crediting level of up to 0.05% of total carbon stocks for jurisdictions classified as high forest, low deforestation (HFLD). This means that it is implicitly assumed that emissions from deforestation and forest degradation would increase in the future in the absence of mitigation activities. While this may be plausible for some jurisdictions, this is not the case for a large number of jurisdictions. For example, Teo et al. (2024) found that in 43% of HFLD jurisdictions (132 out of 310) emissions declined compared to historical levels. In addition, the same integrity issues are relevant for HFLD crediting levels as for the TREES crediting level (Comment 8). Similar to the TREES Crediting Level, the uncertainty associated with short-term variations in deforestation and forest degradation are not accounted for. The HFLD addon implies that the degree of underestimation in the TREES crediting level would be reduced, while the degree of overestimation in the TREES crediting level would be amplified. Next to the recommendations applicable to the TREES crediting level, we recommend that the HFLD Crediting Level approach be revisited. We specifically recommend that any add-on be derived based on a scientific analysis of long-term historical data for relevant jurisdictions, i.e. based on the relative increase in deforestation and degradation levels over time for HFLD jurisdictions and that the associated uncertainty be quantified. Based on this analysis, a conservative add-on could be calculated, determined at the lower bound of the uncertainty at a 95% confidence level, consistent with the requirements under the PACM. Alternatively, methods other than relying on historical data could be developed (see Comment 8).</p>	<p>We have added a requirement to Section 4.2.2 that Participants must provide quantitative evidence that the HFLD Crediting Level is conservative, which we hope will address your concern.</p> <p>ART also recognizes that low deforestation rates in HFLD jurisdictions are often the result of prior activities to mitigate the drivers of deforestation and degradation. To that end, we have added a requirement to Section 3.3 that Participants using the HFLD Crediting Approach document their activities to mitigate deforestation and degradation during the reference period.</p>
9/22/2025	11	Oeko-Institut	Felix Fallasch	Leakage	7.2	<p>Comment 10 Topic: No accounting for international leakage. Section 7.2.</p> <p>The draft standard does not account for any international leakage beyond national boundaries. It is well established in the literature that leakage from reducing deforestation does not stop at national boundaries but can occur at international level and that the size of such leakage is material. Ignoring international leakage is thus not conservative and leads to overestimation of emission reductions. None of the major integrity benchmarks, including the ICVCM, the PACM, the CCQI and the Oxford Principles on Responsible Engagement with Article 6, exclude international leakage from accounting. The PACM and the Oxford Principles on Responsible Engagement with Article 6 are explicit in requiring that international leakage must be considered (see paragraph 9 of the Standard “Addressing leakage in mechanism methodologies”).</p> <p>We acknowledge that estimating international leakage is methodologically challenging; however, these challenges can be addressed by choosing reasonably conservative values within a plausible range of such leakage effects. We therefore recommend that international leakage be included and that appropriate deductions, based on the scientific literature, be included in the quantification of emission reductions.</p>	<p>As noted, methodologies to reasonably estimate international leakage do not currently exist and as such, no jurisdictional REDD+ crediting approach requires this to be analyzed. This includes reporting by governments to the UNFCCC, under which countries only report on their own emissions. ART will continue to monitor new approaches as they are developed as well as studies that examine international leakage more specifically to evaluate whether changes to this approach are warranted.</p>
9/22/2025	12	Oeko-Institut	Felix Fallasch	Leakage	7.2	<p>Comment 11 Topic: Size of leakage deductions. Section 7.2</p> <p>The draft standard provides default leakage deductions for jurisdictions implemented at sub-national level. The size of the deduction depends on the fraction of the national forest area included. It seems appropriate and is well established that the relative risk of leakage (as a percentage of total emission reductions) declines with the size of the area covered, as a large share of potential shifts in activities occurs within the accounting boundary. However, the proposed values are not justified and do not appear to align with the literature on carbon leakage from forest conservation activities where leakage risks are mostly estimated to be larger, in particular due to market leakage. We recommend revisiting the proposed values and to base them on the available scientific literature.</p>	<p>The approach used in TREES is based on literature and a review of other program approaches and outcomes as outlined in the TREES 1.0 Statement of Reasons (https://www.art-redd.org/wp-content/uploads/2022/01/TREES-v1-Statement-of-Reasons-February-2020.pdf).</p>
9/22/2025	13	Oeko-Institut	Felix Fallasch	Carbon accounting	4	<p>Comment 12 Topic: Flexibility and no conservativeness in choosing key parameters, methods and models. Section 4</p> <p>The draft standard provides considerable flexibility to participants in what values, methods and models to apply for activity data and emission factors. In contrast to most other carbon crediting programmes, there are no requirements to prioritize more accurate sources of information or to choose more conservative values among different options. The literature empirically evaluating the application of such flexibility shows that in such instances participants often pick and choose favourable values, which grant them more emission reductions, leading to overestimation of emission reductions (see, for example, Haya et al. 2023). We recommend providing additional guidance on the selection of parameters, methods and models, requiring participants to use the most accurate or conservative parameters, methods and models among the available options and to require verification of the application of this requirement.</p>	<p>We have added a requirement to Sections 5.1.2 and 5.2.2 that the Participant must document the emission/ removal factors considered and justify that the selected emission/ removal factors are the most accurate or the most conservative. In our experience, Participants use existing national data for their activity data. Variability in the quality of activity data will be addressed by the uncertainty deduction in Section 8.</p>

9/22/2025	14	Oeko-Institut	Felix Fallasch	Uncertainty	8	<p>Comment 13 Topic: Gaps in accounting for uncertainty. Section 8</p> <p>We welcome that the draft standard takes, in principle, a systematic approach to account for uncertainty. However, the uncertainty assessment is limited, as it focuses on very specific sources of uncertainty – some of which are relatively small in size – and does not consider the most important and largest sources of uncertainty. The largest source of uncertainty in the ART TREES approach is the uncertainty in the assumption that average historical emissions observed in the reference period would continue at the same level in the crediting period (see Comment 10 above). Another large source of uncertainty is the size of the leakage deductions. Similarly, allometric equations are associated with considerable uncertainty but consideration of such uncertainty is explicitly excluded, based on the argument that such uncertainties consistent between emissions in the reference period and crediting period. This argument does not seem valid as the uncertainties in the reference and crediting period do not balance out. For example, if allometric equations overestimate carbon stocks by 10% in both the reference and the crediting period, then overall emission reductions would also be overestimated by 10%.</p> <p>All major integrity benchmarks, including the ICVCM, the PACM, the CCQI and the Oxford Principles on Responsible Engagement with Article 6, explicitly require consideration of all sources of uncertainty, including uncertainty in data, parameters, assumptions and methods. We recommend that ART TREES aligns with these integrity benchmarks and considers all sources of uncertainty. To limit transaction costs, the standard could introduce default uncertainties that are assigned to all type of parameters and allow participants to come forward with more accurate estimates of uncertainty. For example, any default values used in the standard could be provided with a respective uncertainty range, similar to the practice in IPCC Guidelines for National Greenhouse Gas Inventories.</p>	<p>Thank you for the comment. Justification for the selection of the baseline as most appropriate is provided in the TREES 1.0 Statement of reasons (https://www.art-redd.org/wp-content/uploads/2022/01/TREES-v1-Statement-of-Reasons-February-2020.pdf). The literature basis for the leakage discussion is provided in the same document.</p>
9/22/2025	15	Oeko-Institut	Felix Fallasch	Uncertainty	8	<p>Comment 14 Topic: Size of the uncertainty deduction. Section 8</p> <p>The size of the uncertainty deduction is not based on the 90% or 95% confidence level, as required under the PACM and most other carbon crediting programmes, but it seems that an “ART allowable” risk factor is introduced. This appears to reduce the uncertainty accounting by more than two thirds. It leads to a low level of confidence that the true emission reductions are actually achieved. We recommend aligning with the best practice under the PACM and other carbon crediting programmes and use the 90% or 95% confidence level as the basis for the uncertainty deduction.</p>	<p>Per Section 8 of TREES, uncertainty is quantified in terms of the half-width of the 90% confidence interval. ART’s approach to calculating the uncertainty deduction is explained in the TREES .0 Statement of Reasons document (https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-Statement-of-Reasons-August-2021.pdf). It is based on reducing the risk of overcrediting only rather than also reducing the risk of undercrediting. Overcrediting is a risk to market integrity. Undercrediting is not. Please see the following paper for additional information: Neeff, T. What is the risk of overestimating emission reductions from forests – and what can be done about it?. Climatic Change 166, 26 (2021). https://doi.org/10.1007/s10584-021-03079-z.</p>
9/22/2025	16	Oeko-Institut	Felix Fallasch	Carbon accounting	4.5	<p>Comment 15 Topic: Scope of activities. Section 4.5</p> <p>The draft standard allows to exclude emissions from degradation if these make up less than 10% of emissions from deforestation. In our assessment, this approach may not be conservative, as reduced deforestation could lead to increased degradation. The provisions that inclusion is subsequently required if there is an increase in emissions are insufficient, as this would only address the matter in subsequent crediting periods. Moreover, a relative increase in degradation (compared to the baseline scenario) may not be detected, as the draft standard appears to only consider an absolute increase to be attributable to the mitigation activity. This could leave large degradation as a result of reduced deforestation undetected.</p>	<p>Participants need to reassess the relevance of degradation emissions every 5 years when a new crediting period begins. If degradation emissions make up 10% or more of reported deforestation emissions (3% for individual activities), or if the activity has increased since the previous crediting period, then it must be included in that crediting period.</p>
9/22/2025	17	Oeko-Institut	Felix Fallasch	Carbon accounting	4.6	<p>Comment 16 Topic: Exclusion of emission sources. Section 4.6</p> <p>All major integrity benchmarks, including the ICVCM, the PACM, the CCQI and the Oxford Principles on Responsible Engagement with Article 6, require accounting for all carbon pools and emission sources altered by the mitigation activity unless their exclusion is conservative or duly justified (see, for example, ICVCM criterion 10.2 a). The draft standard does consider any relevant emission sources that may occur as a result of implementing mitigation activities to reduce emissions from deforestation or forest degradation (e.g. non-CO2 emissions from burning biomass, changes in stocks of harvested wood products, combustion of fossil fuels, application of fertiliser, or livestock emissions). Although this is a practical approach, given the jurisdictional nature of the mitigation activity, it is not clear whether this is a conservative approach. A discussion of the appropriateness or justification of this approach is not provided. While some emissions, such as non-CO2 emissions from burning of biomass, may be reduced with the implementation of measures to reduce deforestation and forest degradation, other emissions may increase, such as emissions from application of fertiliser. We recommend that an analysis of the relevance and conservativeness of the exclusion of these emission sources be conducted.</p>	<p>TREES follows the UNFCCC approach for REDD+ which does not require accounting beyond forest emissions.</p>

9/22/2025	18	Oeko-Institut	Felix Fallasch	Carbon accounting	4.6	<p>Comment 17 Topic: Consideration of carbon pools. Section 4.6</p> <p>The draft standard only requires accounting for aboveground biomass in trees and soil organic carbon in peat soils. Other carbon pools can be excluded if their exclusion is either conservative or if emissions make up less than 3% and cumulatively no more than 10% of total emissions. The draft standard does however not specify the period over which these conditions shall apply, i.e. whether this relates to the reference period or any other period. In addition, the 10% limit on cumulative emissions can lead to significant overestimation. Furthermore, the draft standard does not define any approach to determine whether the exclusion of carbon pools is conservative. This leaves leeway for Participants to select and exclude carbon pools in ways that lead to overestimated emission reductions or removals. While in many instances excluding such emission sources is conservative, this may not apply to all instances. For example, excluding harvested wood products from accounting may not be conservative where timber is a main driver of deforestation or forest degradation. We recommend to further define how conservativeness should be assessed and to remove, or significantly reduce, the thresholds under which carbon pools do not need to be accounted for.</p>	We have clarified in Sections 5.5 and 5.6 that these conditions apply to the reference period. As noted, these conditions are reassessed at the beginning of each crediting period.
9/22/2025	19	Oeko-Institut	Felix Fallasch	Permanence	7.1	<p>Comment 18 Topic: Time horizon for monitoring and compensating for reversals. Section 7.1</p> <p>The draft standard does not define any time horizon for monitoring and compensating for reversals beyond the end of the crediting period. In principle, a jurisdiction could always "walk away" when reversals occur, even prior to the end of a crediting period. Any reversals that may occur after a participant leaves the program are deemed to be compensated for through the cancellation of remaining carbon credits in the buffer pool.</p> <p>In our assessment, this approach is a major shortcoming of the standard and the integrity of the carbon credits. The available experience with supporting countries to reduce deforestation is that large-scale reversals at jurisdictional scale can occur. For example, all emission reductions achieved under the Zambia Integrated Landscape Management Program (ZILMP), supported by the World Bank's Forest Carbon Partnership Facility (FCPF), were later reversed due to slash-and-burn agriculture (FAO 2024). Similarly, while deforestation levels in Brazil were reduced considerably, they subsequently increased again significantly, due to political changes. We recommend that the current approach be revisited and that jurisdictions would need to commit to continue monitoring and reporting emission reductions and reversals for a minimum period time. The minimum period of time could be a longer fixed period (e.g. 50 or 100 years) or possibly also start from counting when deforestation has been halted.</p>	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/22/2025	20	Oeko-Institut	Felix Fallasch	Permanence	7.1	<p>Comment 19 Topic: Consequences of not submitting monitoring reports or exiting the program. Section 7.1</p> <p>The draft standard does not define any consequences in case participants do not submit the required monitoring reports during the crediting period. If a participant leaves the program, only the fraction of carbon credits in the buffer pool are deemed to be reversed. Given the low contributions to the buffer pool (see Comment 18), this approach is very unlikely to appropriately address nonpermanence risks. Consistent with the practice of other carbon crediting programs, we recommend that all credited storage is assumed to be reversed when a participant does not submit a monitoring report or exits the program.</p>	Thank you for sharing your concern. ART does not credit for carbon storage. Please see the Statement of Reasons for more information about the ART Board's discussions around permanence.
9/22/2025	21	Oeko-Institut	Felix Fallasch	Permanence	7.1	<p>Comment 20 Topic: Contributions to the buffer pool. Section 7.1</p> <p>The draft standard uses buffer pool contributions between 5 and 25%, which may be increased to 30% in case of reversals. In our assessment, the overall contributions made from jurisdictions so far is unlikely to cope with the reversal risk at hand, noting that in some jurisdictions all credited storage may be reversed (see Comment 17). We note that in practice, Costa Rica, Ghana and Guyana only proposed to contribute 5%, and only Vietnam proposed to contribute a higher share of 15%. In our assessment, the mitigating factor 1 in the draft standard is purely a statement of intent that does not necessarily reduce reversal risk. It could presumably be provided by all countries and thus does not seem an effective instrument to distinguish between reversal risks from different countries. We welcome the mitigating factor 2, as interannual variability strongly affects the risk of reversals. We recommend considering longer time periods, or possibly two separate indicators for short-term variability and longer-term variability (e.g. 15 years).</p>	Thank you for your comment. We have developed a new risk rating tool to address permanence risk - please see the Statement of Reasons for more information. Mitigating Factor 1 is part of the Governance Risk category, but has been modified to clarify that the legislation/ instrument must be legally binding. Mitigating Factor 2 has also been altered to more explicitly account for the impact of natural disturbances.
9/22/2025	22	Oeko-Institut	Felix Fallasch	Permanence		<p>Comment 21 Topic: Fallback if obligations are not enforceable or if crediting mechanism ceases operations</p> <p>The draft standard does not include any provisions how reversals are compensated for if the participants do not live up to their obligations to replenish potential deficits in the buffer upon a reversal or to increase their buffer contributions following a reversal. Similarly, it is not clear how operates the buffer pool if ART TREES ceases its operations. Such fallback provisions should be added in order to ensure that reversals are appropriate accounted for as well as the robustness of the buffer pool.</p>	Participants are bound by the ART Terms of Use: https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf . More information about how the buffer pool would operate if ART ceased its operations is available in other documents, including ART's application to ICAO.
9/22/2025	23	Oeko-Institut	Felix Fallasch	Nesting & double counting	13.1	<p>Comment 22 Topic: Double issuance with units used domestically. Section 13.1</p> <p>The draft standard provides an exception that double issuance is permitted if the carbon credits are used in a domestic compliance market. It is unclear why this exception is provided. If the carbon credits are used to offset other emissions, such double issuance still leads to higher greenhouse gas emissions compared to a situation where carbon credits are used that are not subject to double issuance. Such double issuance is not permitted under any of the major integrity benchmarks, including the ICVCM, the PACM, the CCQI and the Oxford Principles for Responsible Engagement with Article 6. We recommend that this exception is not granted.</p>	This exception has been removed from TREES.

9/22/2025	24	Oeko-Institut	Felix Fallasch	Nesting & double counting	13.1	<p>Comment 23 Topic: Further specification of instances of double issuance. Section 13.1</p> <p>The draft standard does not specify what type of other mitigation activities may be subject to double issuance. Some mitigation activities in the carbon market reduce deforestation or forest degradation rather implicitly. This holds in particular for activities reducing the use of non-renewable biomass, such as efficient cookstove projects or clean water projects. We note, for example, that the TREES concept note by Ghana identifies several forestry carbon activities, while the projects implemented in Ghana to reduce the use of non-renewable biomass are not listed. While the draft standard in principle defines broadly that no overlap should occur, we note that it apparently has not been applied in TREES registration documents. To address this matter, we recommend that the standard clarifies a non-exhaustive list of activities that need to be considered in assessing double issuance risks, including the displacement of non-renewable biomass.</p>	The activities that would need to be subtracted are highly dependent on the nature of the project and the TREES accounting. Rather than provide a list of activities, we have instead specified in Section 13.1 that any project results captured by TREES accounting must be deducted.
9/22/2025	25	Oeko-Institut	Felix Fallasch	Safeguards	12.2	<p>Comment 24 Topic: Validation and verification of safeguards. Section 2.2</p> <p>From the provisions in the safeguards chapter 12, and the current validation and verification documents (based on ART TREES 2.0), it remains unclear how strict the verification of the provided safeguard information will be and what would happen if the provided information on safeguards is insufficient. With the update to ART TREES 3.0, we thus recommend that the respective ART Validation and Verification Standard would be updated accordingly to more clearly point out what is considered insufficient information provided on safeguards and what the consequences of nonconformance are.</p>	Explanations of the types of findings, including major and minor non-conformances and their impacts in the audits, are in TREES Validation and Verification Standard.
9/22/2025	26	Oeko-Institut	Felix Fallasch	Benefit sharing arrangements	3.4.2	<p>Comment 25 Topic: Benefit sharing. Section 3.4.2</p> <p>The new section 3.4.2 adds a mandatory requirement for participants to provide a description of the benefit sharing arrangements that govern the distribution of proceeds and benefits derived from TREES Credits. As part of this description participants must name the stakeholder groups that are eligible to receive benefits, the principles and criteria guiding how benefits are allocated, and the processes used to develop and implement the benefit sharing arrangements.</p> <p>Participants must further demonstrate that their approach to benefit sharing meets the TREES safeguards, particularly safeguards B-E. These include the right of access to information, transparency, respect, protection and fulfilment of land tenure rights, access to justice, identification of indigenous peoples and local communities, respect, protection and fulfilment of the right of all relevant stakeholders to participate fully in the design and implementation of REDD+ activities as well as adequate participatory procedures for the effective participation of indigenous peoples, local communities and Afro-descendent peoples.</p> <p>Participants must report on the above in the safeguard sections of the TREES Registration Document and TREES Monitoring Report. These new provisions strengthen the TREES standard compared to version 2.0 which did not include a stand-alone section on benefit-sharing arrangements. However, ART TREES falls short of provisions of other JREDD+ approaches in the following areas:</p> <ul style="list-style-type: none"> • No stand-alone benefit-sharing document: Under the FCPF countries must establish a stand-alone benefit sharing plan which will be assessed and validated before a JREDD+ program is included in the Carbon Fund's portfolio. Under ART TREES participants must only describe the benefit-sharing arrangements in the registration document and monitoring report. • Legal bindingness of the benefit sharing arrangements: The VCS JNR framework requires that the benefit-sharing system is legally binding. This gives more certainty to stakeholders that benefits are indeed distributed to them • Lack of equity considerations: The VCS JNR framework requires, that the benefit-sharing system is equitable. The ART TREES Standard version 2.0 did include an outcome indicator in theme 2.2 of Cancun Safeguard B that required that the distribution of benefits related to the implementation of the JREDD+ actions have been carried out in a fair, transparent and accountable manner. In the draft 3.0 version of the standard the "fair" has been deleted from this list of requirements. We recommend reinstating the requirement for benefit sharing to be fair or equitable. 	TREES does not require a stand alone document due to the different formats jurisdictions use to agree on benefit sharing. However the description of the main elements is required. TREES safeguards already contain key other considerations for the process to agree on the distribution and ensure the arrangements are implemented as described.
9/22/2025	27	Oeko-Institut	Felix Fallasch	Safeguards	12.4.2	<p>Comment 26 Topic: Grievance/complaints mechanism / section 12.4.2</p> <p>Section 16 "complaints and appeals" on the grievance mechanism of ART has been improved compared to version 2.0 regarding the scope and the procedure description of the grievance mechanism at program-level. However, we still see gaps in the provisions regarding a grievance mechanism at project/actions-level. In contrast to the program-level mechanism described in section 16, the provisions in section 12.4.2 under theme 2.4 only prescribe that some form of grievance mechanism must be established but do not detail the process or the characteristics of the grievance mechanism. It hence remains unclear whether the processes set up will be clear and transparent. An important part of grievance mechanisms is that it ensures impartiality and that it is possible to submit anonymous grievances. However, the ART provisions do not include such requirements.</p> <p>The provisions could thus be strengthened by including more concrete characteristics of the grievance mechanism (e.g. the possibility for confidentiality or anonymity). While it might be difficult to prescribe a very detailed, specific grievance mechanism for REDD+ actions, the most important pillars could be required by ART TREES (such as the aforementioned gaps) while retaining the ability of ART TREES to rely on country systems where applicable and prudent.</p>	We consider that requiring a specific dedicated REDD+ grievance redress mechanism would present the risk of having mechanisms without the legal authority to resolve several issues that can be related to REDD+ actions. Building on existing systems where they exist and function well continues to be the preferred pathway. However, we included additional language in the Theme 2.4 indicators to explicitly require transparent listing of all dispute resolution systems that could potentially address comments, complaints or grievances from the JREDD+ program and systematization of REDD+ related disputes channeled through those systems.

9/22/2025	28	Oeko-Institut	Felix Fallasch	Safeguards	12.4.5	Comment 27 Topic: Grievance/complaints mechanism / section 12.4.5 While the safeguards of ART TREES cover several topics, there are still gaps where safeguards are not addressed (e.g. important labour rights like avoiding forced and child labour, cultural heritage, violence against women, economic displacement) or where the provision of minimum requirements could increase the robustness. General requirements, like for theme 5.2 in section 12.4.5, risks that participants interpret the safeguards differently and country systems might not sufficiently guarantee adherence with the safeguards. For example, theme 5.2 stipulates that participants should demonstrate that they have made use of mandates, procedures, and resources to protect and avoid adverse impact on biodiversity and ecosystem services in the design and implementation of REDD+ actions. Defining minimum requirements (like requiring participants to establish indicators for measuring biodiversity or requiring regular monitoring of biodiversity hot spots) would increase the clarity here and establish concrete requirements while retaining the ability of ART TREES to rely on country systems where applicable and prudent.	According to Section 12.3, Participants shall describe the context-specific desired results for any REDD+ actions that will occur during the Crediting Period to demonstrate conformance with the outcome indicator and how this information will be collected and reviewed.
9/22/2025	1	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	General	1.1	(Translated from Spanish) Regarding flexibility for the implementation of REDD+ programs, it would be pertinent to develop the framework and timeframe for such flexibility.	TREES does not dictate the format or timeline for implementing REDD+ program, as ART feels this is best left to the Participants to determine what is best for their jurisdictions.
9/22/2025	2	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Safeguards	12.4.4	(Translated from Spanish) Theme 4.1 - Regarding the "Vulnerable Groups" reference in the structure, process, and outcome indicators, to narrow the scope of vulnerability, since it is a multidimensional variable that is complex to address in the context of climate change mitigation and/or adaptation actions, a proposal is made to evaluate whether it is possible to narrow the scope by indicating "Groups vulnerable to the effects of climate change."	There are several different social and environmental vulnerabilities in the jurisdictions. For that reason, ART prefers to keep it open.
9/22/2025	3	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Safeguards	12.4.5	(Translated from Spanish) Theme 5.2 - While the structure and process indicator refers to mechanisms to avoid adverse effects on natural forest areas and natural ecosystems, biological diversity, and ecosystem services, the outcome indicator aims to ensure that activities are carried out without adverse impacts. The text does not provide a definition of adverse impact, which may suggest that relevant aspects associated with impacts such as magnitude, spatial extent, reversibility, sensitivity, and the value of the affected area will not be considered. This runs the risk of excessively raising implementation costs to avoid 100% of impacts, regardless of their severity. It is suggested that the definition of the impacts to be considered in this indicator be further elaborated.	Thank you. ART will provide new guidance documents and we appreciate your suggestion as we develop them.
9/22/2025	4	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Safeguards	12.4.5	(Translated from Spanish) Theme 5.2 - The outcome indicator specifies that activities without impacts should be implemented while also improving environmental benefits, both in the same indicator. It is suggested to separate these into an impact indicator and an environmental co-benefit indicator.	ART feels it would be more efficient for reporting and verifying to have these together.
9/22/2025	5	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Editorial	12.4.5	(Translated from Spanish) In the descriptive text of topic 5.2 it is suggested to eliminate the word 'es' <i>Proteger los bosques naturales y otros ecosistemas naturales, la diversidad biológica y los servicios ecosistémicos es y mejorar los beneficios ambientales.</i>	This has been addressed in the Spanish translation.
9/22/2025	6	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Safeguards	12.4.5	(Translated from Spanish) Theme 5.3 - Regarding the outcome indicator, it would be appropriate to distinguish between the improvement of social benefits and those to whom these benefits are distributed. Regarding ensuring that women, youth, and vulnerable groups receive benefits, it is suggested to separate this into another outcome indicator to more precisely identify the level of integration of these groups in benefit distribution. This new indicator could be incorporated into Safeguard D (Topic 4.1), associated with stakeholder participation.	Safeguard D, Theme 4.1 already refers to the right of all relevant stakeholders, including women, youth and vulnerable groups, to participate fully and effectively.
9/22/2025	7	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Complaints & appeals	16.2	(Translated from Spanish) While the objective of establishing a TREES complaints and appeals procedure is understood, the text does not recognize or mention each country's Complaints and Suggestion Mechanisms (MRS, in Spanish). In Chile's particular case, the MRS is a legal instrument, recognized by most stakeholders, that has been strengthened since its implementation in 2016. Therefore, it is hoped that these types of instruments, which are accessible to beneficiaries, will be recognized in a complementary manner alongside the TREES mechanisms.	Participants' dispute resolution mechanisms are discussed in Section 16.1 as the appropriate venue for complaints about a Participant's REDD+ Program. We agree that these mechanisms are critical to address the complaints of stakeholders.
9/22/2025	8	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	FCPF transition	3.1.3	(Translated from Spanish) Regarding the statement " <i>Participants may use their FCPF accounting area during a crediting period if they have a TREES Concept Note accepted by ART by December 31, 2028.</i> " Comment 1: The eligibility requirements for using the same accounting area are unclear. It is suggested that it be clearly specified which FCPF requirements will be accepted by ART and which will not. Confirm whether the FCPF eligibility requirements apply.	The Transition Pathway only changes the requirements for the accounting area boundaries, all Participants must meet the TREES requirements for carbon accounting, safeguards, and all other aspects.
9/22/2025	9	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	FCPF transition	3.1.3	(Translated from Spanish) Regarding the indication " <i>National or subnational participants located in FCPF Readiness Fund countries may join ART with special eligibility criteria for up to two crediting periods...</i> " Comment 1: What are the special eligibility criteria referred to in this indication? Please clarify the special criteria and the flexibility to be provided.	We have changed the text to be clear that this refers to the criteria in Section 3.1.4.
9/22/2025	10	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Forests remaining forests	3.2	(Translated from Spanish) Please confirm whether removals in managed forests correspond to an eligible activity under TREES.	Removals from forest remaining forest (growth of intact forest or restoration of degraded forest) are not eligible for crediting, as noted in Section 3.2.

9/22/2025	11	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	ERR Rights	3.4.1	(Translated from Spanish) Regarding the indication "The participant should explain how, under existing constitutional or legal frameworks, carbon rights and/or related intangible property interests are established and addressed. This explanation should include how such carbon rights and/or intangible property interests are established, the legal basis for the creation of such rights and interests, and how claims to such rights by individuals will be resolved..." Comment 1: It is suggested that the parties indicate what types of elements they may use when there is no specific legislation on emission reduction rights and intangible property interests.	Thank you for the suggestion. We will consider including such examples as we consider developing guidance documents.
9/22/2025	12	Servicio Nacional Forestal de Chile	Georgina del Pilar Trujillo	Carbon accounting	4.1	(Translated from Spanish) Regarding the statement "Only anthropogenic emissions will be considered, and IPCC guidelines on the exclusion of non-anthropogenic emissions will be followed." Comment 1: It is suggested that the ART criteria for defining non-anthropogenic emissions and the reporting requirements for these sources be clearly indicated.	ART aligns with IPCC Guidance, which allows excluding natural disturbances if they are beyond the control of and not materially influenced by a country. We have added a requirement to Section 5.1.1 that any exclusions of non-anthropogenic emissions must be documented and justified
9/22/2025	1	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Document public comment period	2.6.2	(Translated from Spanish) Regarding section 2.6.2 and the notification to stakeholders about the availability of documents and the opportunity to provide public comments, the format, channel, and choices for such communication should be at the Participant's sole discretion, in line with the Participant's legal and institutional framework and available processes (change text in paragraph 2 of section 2.6.2). Other requirements associated with the application of safeguards may entail extensive costs and processes that would be difficult for the Participant to comply with.	Section 2.6.2 includes a requirement for Participants to notify stakeholders of the documents and the public comment period in line with their safeguard processes. Safeguard Themes B1, D1 and D2 outline requirements on the participatory processes and access to information. Participants must follow the processes they define within these safeguards in order to notify and solicit feedback from stakeholders.
9/22/2025	2	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Calendar year		(Translated from Spanish) Clarification for the texts on calendar year and natural year	We have updated the Spanish version of TREES to use the term "año calendario" throughout
9/22/2025	3	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Editorial	2.3	(Translated from Spanish) It is suggested to adapt the title of section 2.3 and put: Accreditation, renewal and re-entry period	This change has been made.
9/22/2025	4	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Official language	2.4	(Translated from Spanish) Section 2.4: TREES Registration Documents and TREES Monitoring Reports shall be submitted in the Participant's official language, if it is an official language accepted by the UNFCCC. They shall be posted on the ART Registry to facilitate the public comment period. The Participant's official language version of the TREES documents shall be the version considered for ART review and for the validation and verification process, if recognized by the UNFCCC. In the case of a language not recognized by the UNFCCC, the TREES Registration Documents and TREES Monitoring Reports shall be submitted in English. See section 2.6.2. The English version of the TREES documents shall be the version considered for ART review and for the validation and verification process.	ART finds it important for accessibility and logistical reasons that all documents be submitted in the same language.
9/22/2025	5	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	ART timeline	2.5	(Translated from Spanish) Section 2.5: "Following acceptance of the TREES Concept Note, the participant must submit the TREES Registration Document within two calendar years of the calendar year in which the TREES Concept Note was submitted. This requirement applies to new participants in the standard that have not submitted concept notes under previous versions of the standard."	Participants that have already submitted a TREES Concept must submit their TREES Registration Document within two calendar years of the publication of TREES 3.0. This has been specified in Section 2.5.
9/22/2025	6	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Subnational deadline	3.1.1	(Translated from Spanish) I believe it is appropriate to encourage these activities until 2030, as was the case before, since it coincides with the reporting dates and efforts of other global commitments at the country level such as the SDGs and the first Montreal Kunming Goals report. Continuing to encourage subnational accounting may further complicate the corporate realities of a country's society, with respect to the contribution of its local actions that are implemented with state funding to national accounting.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/22/2025	7	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Benefit sharing arrangements	3.4.2	(Translated from Spanish) The Secretariat must first consider the national legislation applicable to benefit-sharing, and in cases where this does not exist in a country, it must then request "benefit-sharing agreements."	TREES 3.0 is not requiring new agreements. The text now requires a description of the applicable national and if relevant subnational legal framework, policies and/or programs governing the benefit sharing arrangements.
9/22/2025	8	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Removals	3.2	(Translated from Spanish) It is important to clarify the eligible REDD+ activities in greater detail. While it is clear that removals from intact forests are excluded, the reason for excluding the restoration of degraded forests is unclear. If removals from planted forests are included, it is unclear whether they are for commercial or conservation purposes. This can be confusing and counterproductive to the very goal of accelerated emissions reduction. In this case, the Standard should provide greater clarity on the measurement and reporting of carbon flow from a forest management activity, whether in native forests or in commercial forest plantations.	The definitions of commercial forest and natural forests have been further clarified in Section 4.3.
9/22/2025	9	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Carbon accounting	4	(Translated from Spanish) Previously, when referring to "other sources of best practices," not only Redd Compass was mentioned, but also the World Bank standards. Does this mean that Redd Compass is the only best source of information?	Other sources of best practice specific to certain topics are referenced throughout Section 5.
9/22/2025	10	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Carbon accounting	4	(Translated from Spanish) It is recommended that reports on planted forests be addressed in different sections, with more details on when and how they are incorporated as part of the accounting of emissions and emissions reductions for the entire jurisdiction or subjurisdiction.	We have added more information to Section 5, including 5.3, about how commercial/planted forests should be addressed.

9/22/2025	11	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Carbon accounting	4.1.1	(Translated from Spanish) It is suggested that specific requirements be included for analyzing land cover changes, addressing both deforestation and degradation. It is essential to provide updated references to good practices, ensuring that the methodology used considers the temporal and spatial dynamics of changes; this minimizes the risk of double counting and strengthens the integrity of the process.	We have added some additional references of good practice to Section 5.
9/22/2025	12	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Carbon accounting	4.1.2	(Translated from Spanish) It is suggested to include the use of good practices when including emission factors and components from different IPCC levels within a report, due to the availability and quality of data, the local context and the methodological requirements of the standard.	The conditions under which TREES permits the use of IPCC Tier 1 methods and defaults for emission factors can be found in Section 5.1.2, and do not depend on the availability of data.
9/22/2025	13	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Removals	4.2.1	(Translated from Spanish) It is suggested to incorporate greater detail in the data on removal activities, although section 5.3 clarifies what is meant by commercial forest and natural forest, however, in section 4.2.1 it states "The areas will only include land that has been converted from non-forest to forest" and this even with the FAO definition of forest land there is a limitation for the incorporation of chackas systems and conventional agroforestry systems, then in this section there is no clarity if in removal issues the countries will be able to incorporate their repowering of chackra systems or the transition to sustainable production systems with agroforestry and silvopastoral systems, which are the main source of interest of the population to relate to restoration and carbon sequestration processes. Perhaps the solution is to remove the reference to "forest lands" throughout the document and clarify that it only refers to "commercial forests and restored natural forests", but clarify where commercial forests are differentiated from a REDD+ forest management activity report.	ART finds it important that only areas that will eventually meet the definition of forest are included in removals accounting.
9/22/2025	14	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Permanence	7.1	(Translated from Spanish) <i>Require Participants with a reversal to use a 30% buffer pool contribution for 5 years following the reversal</i> This should be presented differently, as a reversal can occur due to circumstances that were not anticipated in the design of network activities or in an NDC, for example, a pandemic, armed conflict, or internal security issues. This represents a limitation on the search for funding to maintain and improve actions, as many funders and donors are demanding that their investments follow the TREES measurement standard. This also contradicts the pursuit of accelerated actions to mitigate climate change in the context of REDD+, and the demand that all REDD+ projects become national jurisdictions. If these unforeseen global or regional circumstances affect the performance of the country and therefore of the subjurisdiction, and if this is maintained as a penalty five years after the reversion, it means that all the effort and expense that a country already incurs in transparently showing its performance under this entire MRV technical context, without the required financing in a credit period that subsequently improves, therefore there is no reversal.	We do not think it is possible or desirable to differentiate avoidable and unavoidable reversals in the jurisdictional context.
9/22/2025	15	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Other ART documents	10	(Translated from Spanish) It is suggested to clarify the use of the calculation TEMPLATE and the formulas to incorporate the data in the template, (the value in "%" or decimals is not clear) this can give a statistical variation in the final report and calculation	Thank you for this comment. We will take it into account when we revise the template for TREES 3.0
9/22/2025	16	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Safeguards	12.4.4	(Translated from Spanish) Regarding section 12.4.4, in relation to the clarification made on issues related to benefit sharing, the adjustments included go beyond this clarification, as they were added to several indicators. Regarding the link between benefit sharing and safeguard D, it is requested that the indicators for topics 4.1 and 4.2 be modified to base benefit sharing decisions on arrangements that have been previously defined in a participatory manner. This means that a new, extensive, and possibly costly participatory process is not required for each decision on benefit sharing (difficult to apply in a national context). Rather, efforts are allocated from the beginning to determine the arrangements for benefit sharing and then the arrangements are implemented and respect prior agreements.	Themes 4.1 and 4.2 do not require a new participatory process for each decision. The requirement is to respect, protect and fulfill the right of all relevant stakeholders, including women, youth and vulnerable groups, to participate fully and effectively in the design and implementation of REDD+ activities and decisions about the distribution of REDD+ benefits.
9/22/2025	17	Subsecretarías de Cambio Climático y de Patrimonio Natural, Ministerio de Ambiente y Energía de Ecuador	Diego Bastidas Pazmiño	Other	15.2	(Translated from Spanish) Section 15.2 on the definition of TREES commercially sensitive information should consider the definition of confidential and proprietary information defined in the Participant's laws, policies and restrictions. Section 15.2 is suggested to be incorporated after "[...] the CSI definition of TREES and the Participant's current legal, political and institutional framework"	Section 15.2 states that "Participants may designate certain parts of the documentation as Commercially Sensitive Information (CSI)." This combined with the safeguard on access to information requirements provides flexibility for Participants to do so in line with their regulatory frameworks.
9/30/2025	1	Terra Global	Erica Meta Smith	General		Terra Global has been a strong proponent of TREES and ART's commitment to supporting REDD+, and we thank ART for receiving these comments. Working with governments and local communities, we have developed numerous REDD+ activities at both the project, jurisdictional and national levels. We have seen the power of climate finance support governments and local communities in forest conservation, alternative livelihood development and food security and we look forward to applying TREES 3-0. Please see our comments below	Thank you very much for the submission. Please see responses to individual comments.
9/30/2025	2	Terra Global	Erica Meta Smith	Other	1	Further clarify responsibilities of the ART Board and ART Secretariat Clearly the ART Board is full of very qualified participants. But it seems that some of the decisions that impact the standards do not take into account the realities of countries needed to attract private sector climate finance or the requirements of investors themselves.	Thank you for this reflection. The ART Board works hard to balance the needs of all stakeholders while ensuring the high integrity of TREES Credits.

9/30/2025	3	Terra Global	Erica Meta Smith	ART timeline	2	<ul style="list-style-type: none"> Clarify that the TRD and TMR do not need to be submitted concurrently Yes, we believe that this is good practice to be able to submit them separately. As these are different steps it worthwhile to show progress. Clarify that credits are issued after the Participant requests issuance and issuance fee is paid Yes, this new text is clear. Clarify that vintages are based on calendar year Having vintages based on calendar year can be difficult for accounting but will be helpful for buyers and keep consistent with emission years. This new requirement will keep consistent with Verra as well. Clarify the process for Participants seeking to rejoin ART This new text is clear and helpful. 	Thank you for your comments.
9/30/2025	4	Terra Global	Erica Meta Smith	ART timeline	2	<ul style="list-style-type: none"> Require the TRD and TMR to also be submitted in any official language of the Participant This is a good improvement for transparency. Require submission of the TREES Registration Document within two calendar years of the acceptance of the TREES Concept This is a good improvement for transparency. Lengthen the comment period on Participant documents to 60 days and explicitly require Participants to notify stakeholders This is a good improvement for transparency 	Thank you for your comments.
9/30/2025	5	Terra Global	Erica Meta Smith	Additionality	2.3	<p>2.1 Additional comment regarding the mechanics for baseline reset</p> <p>The process of renewing the crediting period is not defined in the standard. In the Section 1.1 it states "Set crediting baselines for deforestation and degradation that initially reflect historical emission levels and thereafter decline periodically to require higher ambition over time." But the exact method is only referred to loosely in section 2.3, and then it says see section 2.2 really has nothing.</p> <p>Based on the past discussions we have had with the ART Secretariat, it was clarified that when the crediting level must be reset, that the prior 5 years of historical data will be used. If this is the case if a government had reduced deforestation from historical 2% per year to 0% per year, the new crediting baseline would be zero. In some places where permanent and lasting changes can be put in place during the first period to stop deforestation this approach might make sense. But in countries where the major drivers of deforestation are subsistence based, while you may have been successful in reducing deforestation in the first period, those drivers and agents remain active and in fact increase due to population growth.</p> <p>Therefore, you cannot use the past historical 5-year deforestation to reset the crediting baseline. There must be a mechanism under which if drivers are still present that the baseline should refer to the pre-program deforestation rates. There can still be some portion of crediting baseline reduced to increase ambition, but the current method does not reflect the realities of what happens on the ground to cause deforestation year over year.</p>	<p>Language in Section 4 explicitly states that the crediting level is updated at the start of each crediting period.</p> <p>If a jurisdiction successfully reduces emissions and generates credits in the first crediting period, the next crediting level will indeed be lower than the first. This is appropriate for the use of a performance based additionality test whereby new and changed activities in the second crediting period must be driving the crediting.</p>
9/30/2025	6	Terra Global	Erica Meta Smith	Subnational deadline	3.2	<p>3.2 Extend the period for subnational accounting through December 31, 2040</p> <p>The sunset provision for subnational, being extension to 2040 is a step in the right direction. But it still does not meet the requirements for investors or governments.</p> <p>This should not be a set date (e.g. 2040), but a period of 10 years from the Program start date. Private sector Investments in JREDD+ programs are generally not repaid their investments until between 7-10 years. And an investor will not take the risk that their crediting might change significantly when it moves from sub-national to national. Or that credits might not be able to be issued at all.</p> <p>In addition, when subnational governments have authority over their forests and/or to regulate emissions, they should not be forced to merge into the national government TREES. Can you imagine telling the State of California to merge into the US Federal system for generating emission reductions from activities in Californias forests. This makes no sense.</p>	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.

9/30/2025	7	Terra Global	Erica Meta Smith	Eligibility	3.2	<p>There should not be a requirement to have a minimum of 2.5 million hectares of forest in a subnational area, this greatly limits the opportunities for action by subnational governments. While it makes sense to incentivize action at scale, in areas where deforestation has been high and the remaining forest area is low, these should not be eliminated from eligibility. And it costs a lot to actually implement a program across a 2.5 million area. If there must be a minimum set we suggest it should be 1 million hectares.</p> <p>This statement "Subnational jurisdictions may not aggregate as direct subnational participants, however, they may aggregate as part of a national government submission of a subnational accounting area" is unclear. Is this saying that you cannot group subnational participants who are seeking to work together into one program? If so, this makes no sense. Again, this limits climate finance opportunities for subnational governments. And while you have gone out of your way to make exceptions for IP land (which is great), there is no logic that this should be allowed to register groups of subnational governments.</p>	<p>The ART Board has opted to refine the transition pathway criteria in Section 3.1.4 - jurisdictions that meet the criteria are able to use a minimum forest area of 1.25 million hectares for up to two crediting periods.</p> <p>A national government may aggregate subnational areas, but subnational governments may not aggregate themselves; ART cannot adjudicate disputes between subnational governments, so we require a single overarching authority to be the Participant.</p>
9/30/2025	8	Terra Global	Erica Meta Smith	Eligibility	3.1.1	<p>3.3 Clarify the requirements for subnational governments to receive authorization from the national government</p> <p>The requirement for subnational governments to notify the national government seems reasonable. But there is too much ambiguity in how a subnational government would "demonstrate inherent authority via law, statute or resolution to participate in ART". And further who would assess this. Given the lack of carbon laws in many countries, there should be guidance provided on how a subnational government can prove this. Metrics might include:</p> <ul style="list-style-type: none"> • The degree to which local governments can enforce national or regional forestry laws. • The authority local units have over operational duties like issuing permits for forest use. • The capacity of local government staff, including technical capabilities and training in forestry management. • The ability of local governments to collect, retain, and spend revenue generated from forest resources. • The level of financial transfers from the central government for forestry-related services. • The fiscal autonomy of local units to budget for their own forestry priorities • The authority of local elected officials to make decisions about forest use and management. • The level of engagement between community-based organizations and local government officials. • The presence of forums or procedures for resolving forestry-related conflicts at the local level. • Voting processes and participatory engagement indicators that measure the distribution of power among different actors. <p>But this cannot be left unclear or uncertain or to the validation process. And whoever will be making this determination needs to have the skills.</p>	<p>Thank you for your comment. We will consider the suggestion as we evaluate what guidance might be helpful to stakeholders.</p>
9/30/2025	9	Terra Global	Erica Meta Smith	FCPF transition	3.4	<p>3.4 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</p> <p>The ability for Carbon Fund countries to transition to ART is very valuable. But the proposed rules under Section 3.1.3 are far too vague.</p> <p>These questions are critical yet unanswered to determine how this would work exactly:</p> <ul style="list-style-type: none"> • "...these governments may meet the eligibility requirements outlined above or may use the following eligibility requirements", what does this refer to as "above". The section before does not make sense, what is exactly meant? Does this mean the subnational area requirements or something else? • This sets out some conditions under which Carbon Fund participants that do not meet the ART subnational requirements to have 1 crediting period to comply and FCPF readiness fund countries have 2 crediting periods, and a lower minimum size (1 million), but it is the only thing that allows for in the transition? Do they still have to meet all the ART GHG quantification and other requirements or can they keep using the FCPF methodological framework 	<p>We have made changes to Section 3.1.3 and 3.1.4 to address your comments. The Transition Pathway only changes the requirements for the accounting area boundaries, all Participants must meet the TREES requirements for carbon accounting, safeguards, and all other aspects.</p>
9/30/2025	10	Terra Global	Erica Meta Smith	REDD+ Implementation Plan	3.5	<p>3.5 Clarify the required elements of the REDD+ Implementation Plan</p> <p>It is good to require a REDD+ implementation plan. The requirement to use the National REDD+ Strategies/Action Plan will not provide the detail needed to understand what is actually happening on the ground as these are often "pie in the sky" documents. They do not take into account, what there is actually funding for and when and how this might link to drivers. It would be better to require a detailed workplan for the crediting period, that is clear on target areas for implementation which is similar to what is required for subnational governments show how it aligned with the National REDD+ Strategies/Action Plan.</p>	<p>We have updated the requirements in Section 3.3 to require that the REDD+ Implementation plan used for TREES "align with" the National REDD+ Strategy, or that any differences are explained.</p>

9/30/2025	11	Terra Global	Erica Meta Smith	ERR Rights	3.6	<p>3.6 Clarify how and when the Participant must demonstrate its rights to emissions reductions and removals</p> <p>This is a super important requirement and needs to ensure that governments cannot easily “sovereignize” carbon rights of legally registered land tenure holder in the country and issue ART credits.</p> <p>This requirement should be expanded and directly state that in cases where legal land tenure and natural resource rights have been devolved to private parties, Indigenous Peoples, Local Communities, Afro-descendant Peoples, other stakeholders or subnational entities that government must show an existing law that clarifies carbon ownership or where this does not exist, the government must get written authorization from the tenure holders using FPIC to be able to issue any carbon credits on these areas. It seems like the intent to this rights section is to do this, but it falls short in the protections it needs to provide these tenure holders.</p>	The text in Section 3.4.1 was revised to request a description of the applicable national and, if relevant, subnational legal framework, policies and/or programs governing the benefit sharing arrangements. TREES text already covers issues relate to other stakeholders' rights to the ERRs both in this section and as part of Section 12.4.3, Safeguard C.
9/30/2025	12	Terra Global	Erica Meta Smith	Benefit sharing arrangements	3.7	<p>3.7 Require explicitly that Participants provide a description of the benefit sharing arrangements, including demonstrating conformance with relevant safeguards</p> <p>This is a very valuable requirement, but the level of granularity required we believe is too low. For the program, it should be required to provide a detailed BAP. And that key details are disclosed in the initial documentation and on-going at each verification.</p> <p>The requirements should include:</p> <ul style="list-style-type: none"> • Not only groups eligible, but how their eligibility is accessed to actual receive benefits • Not just principles and criteria of allocation but the details of each method for how all the carbon revenue is used and allocated to all participants. • It should require financial projections of the allocations to each set/group of recipients. 	A stand alone document is not being required to respect the different ways that jurisdictions have to agree on benefit sharing. However the description of the main elements is required. Adjustments were made to the text of TREES 3.0 to provide more detail on what shall be reported in TREES documents.
9/30/2025	13	Terra Global	Erica Meta Smith	Additionality	3.8	<p>3.8 Revise the explanation of the additionality of TREES, including each of the three crediting approaches</p> <p>No comment, expect that related to the resetting of the crediting levels.</p>	Thank you for the comment.
9/30/2025	14	Terra Global	Erica Meta Smith	Carbon accounting	4.1.1	<p>4.1.1 Activity Data</p> <ul style="list-style-type: none"> • Clarify definition of non-anthropogenic emissions <p>This language operationalizes the existing cross-reference to IPCC guidance (p.30) and its footnote definition of natural disturbances, ensuring consistent application, transparent documentation for VVBs, and alignment with IPCC good practice.</p> <p>v3.0 addition of the IPCC footnote is a step, but to avoid inconsistent application it still needs more clarity as an explicit definition and operational screening/reporting requirements embedded in the standard text, not just a cross-reference.</p>	We have added a requirement to Section 5.1.1 that any exclusions of non-anthropogenic emissions must be documented and justified. We prefer to align with the IPCC definition rather than develop a definition under ART.
9/30/2025	15	Terra Global	Erica Meta Smith	Carbon accounting	4.1.1	<p>Clarify the requirements for emissions activity data and provide additional references for good practices</p> <p>Version 3.0 materially improves clarity in section 4.1.1 Activity Data by tightening documentation, sampling/mapping integration, calendar-year alignment, and planted vs. natural separation. It addresses several questions (replicability, when maps can be used directly, what to hand the verifier), but could go further with minimum accuracy and cloud handling rules to reduce interpretation variance across jurisdictions.</p>	Thank you for your comment. TREES is purposefully non-prescriptive to allow Participants to use existing data. Varying data quality is addressed by the uncertainty deduction, described in Section 8, as low accuracy data will result in a larger deduction.
9/30/2025	16	Terra Global	Erica Meta Smith	Carbon accounting	4.1.2	<p>4.1.2 Emission Factors</p> <ul style="list-style-type: none"> • Clarify that biomass maps may be used to derive emission and removal factors <p>Overall, v3.0 improves clarity in emission factors by recognizing biomass maps, describing how post emission stocks are handled, specifying on 5-year optional (justifiable) updates, and strengthening uncertainty references.</p>	Thank you for your comment.
9/30/2025	17	Terra Global	Erica Meta Smith	Carbon accounting	4.2	<p>4.2 Removals Accounting Requirements</p> <ul style="list-style-type: none"> • Clarify that Participant may determine that emission and removal factors do not need updating every five years <p>Version 3.0 makes it explicit that, after the 5-year reevaluation, a participant may decide NOT TO update emission factors, if that decision is explained and justified in the TREES documentation. In v2.0 the text only said emission factors “shall be reevaluated and where necessary updated every five years,” without stating that participants could determine no update is needed.</p>	Thank you for your comment.
9/30/2025	18	Terra Global	Erica Meta Smith	Carbon accounting	4.2	<p>Separate and clarify requirements for removals activity data</p> <p>Version 3.0 section 4.2 improves clarity on removals activity data; however, the application of the long-term average (LTA) in systems that include harvesting remains ambiguous and could lead to inconsistent treatment across Participants and VVBs. Add operational guidance for LTA in harvested systems would further improve clarity.</p>	We have added additional detail around removals in cyclical systems to Section 5.2.2.

9/30/2025	19	Terra Global	Erica Meta Smith	Removals	4.3	<p>4.3 Scope of Activities</p> <ul style="list-style-type: none"> Allow HFLD jurisdictions to claim removals if emissions are within 15% of their TREES Crediting Level <p>In HFLD places where yearly emissions bounce around at low levels, the ≤15% tolerance avoids punishing a good program for a small, temporary uptick while it's delivering real removals: enhancement or regrowth. A good additional provision to increase transparency would be to require a segregation of ERs to CL, removals, deductions, buffers each year is applied.</p>	<p>Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions.</p> <p>Participants are required to report their emissions and removals compared to the appropriate Crediting Level, as well as deductions and buffer pool contributions.</p>
9/30/2025	20	Terra Global	Erica Meta Smith	Peat	4.3	<p>Allow emissions from peat to be calculated using Tier 1 methods if emissions are low and peatlands are less threatened</p> <p>Compared to v2.0, v3.0 does improve clarity by writing the peat Tier-1 allowance into the text and by setting clear numeric conditions for when it's acceptable. The dual threshold (<3% share and low peatland deforestation rate) is a pragmatic integrity check.</p>	Thank you for your comment.
9/30/2025	21	Terra Global	Erica Meta Smith	HFLD	5.2	<p>5.2 Calculating a Trees Crediting Level for HFLD Participants (Optional Approach)</p> <ul style="list-style-type: none"> Remove bounds for calculating an HFLD score <p>Removing the bounds in the text of section 5.2.1of v3.0 doesn't have any material difference with the previous version as the HFLD score is calculated using the same equation and has the same condition of HFLD score required to be 0.5 or higher.</p> <ul style="list-style-type: none"> Move HFLD Penalty Deduction calculation to Section 10 <p>No material difference, no comments.</p> <ul style="list-style-type: none"> Remove option for HFLD jurisdictions to claim avoided foregone removals <p>Estimating AFR required extra assumptions (growth curves, age/stock dynamics for "would-have-been-deforested" stands). Removing it reduces uncertainty. The exclusion of this option is more conservative.</p>	Thank you for your comment.
9/30/2025	22	Terra Global	Erica Meta Smith	Removals	5.3	<p>5.3 Calculating a TREES Crediting Level for Removals</p> <ul style="list-style-type: none"> Allow HFLD jurisdictions to claim removals if emissions are within 15% of their TREES Crediting Level <p>Compared to v2.0, which did not allow removals for HFLD (except with AFR), v3.0 "within 15%" rule still gives credit to places that stay close to, or better than, their baseline. The possibility of including removals increase accuracy of calculations.</p>	Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions.
9/30/2025	23	Terra Global	Erica Meta Smith	Removals	5.3	<p>Clarify that removals must be connected to the Participant's REDD+ activities</p> <p>Version 3.0 creates an explicit eligibility condition: removals must be caused by the Participant's REDD+ program, not just occur within the boundary. That helps proving additionality and increases market confidence.</p>	Thank you for your comment. In response to other comments, we have further clarified the requirements for the link between REDD+ activities and removals in Sections 4.3.1 and 4.3.2.
9/30/2025	24	Terra Global	Erica Meta Smith	Removals	5.3	<p>Remove the market purpose from the definition of commercial forest and natural forest restoration</p> <p>Commercial purpose is hard to verify and can change over time. Classifying by what's on the ground and how it's managed is cleaner.</p>	Thank you for your comment. The definitions of commercial forest and natural forests have been further clarified in Section 4.3.
9/30/2025	25	Terra Global	Erica Meta Smith	Removals	5.3	<ul style="list-style-type: none"> Require commercial forest to exclude invasive alien species <p>Good improvement as increases ecosystem health safeguard.</p> <ul style="list-style-type: none"> Remove native species from the definition of natural forest restoration <p>Allowing non-natives (when justified) requires further species risk assessment and long-term monitoring.</p>	We have added a requirement to Section 4.3.1 that for any use of non-native species, the Participant must explain why this is appropriate and demonstrate that this does not result in harm to ecosystems.
9/30/2025	26	Terra Global	Erica Meta Smith	Removals	5.3	<p>Clarify how previously restored natural forest areas should be included in accounting</p> <p>The update is pragmatic. It aligns credits with real, measurable carbon gains from recent restoration, this is the kind of conservative flexibility HFLD programs need.</p>	Thank you for your comment.
9/30/2025	27	Terra Global	Erica Meta Smith	Removals	5.3	<p>Specify that the areas of commercial forest that exceed the crediting level must be those with the lowest removal factor</p> <p>It is a conservative choice to only allow programs to issue credits from commercial reforestation on areas that exceed the historical reforestation average, and to require that programs use the least carbon dense strata removal factor.</p>	Thank you for your comment. In response to other comments, we have modified the requirements in Section 4.3 such that Participants must remove areas proportionally across all strata or justify another method as being more appropriate and/or more conservative.
9/30/2025	28	Terra Global	Erica Meta Smith	Equations	7	<p>7 Reversals and Leakage</p> <ul style="list-style-type: none"> Move the equations for calculating buffer pool contributions and leakage deductions to Section 10 <p>The changes in sections 7.1.2 and 7.2.1 make the sections clearer and having all the equations in section 10.4.1 means that all the steps in quantifying emissions are in one place.</p>	Thank you for your comment.

9/30/2025	29	Terra Global	Erica Meta Smith	Permanence	7	<p>Require Participants with a reversal to use a 30% buffer pool contribution for 5 years following the reversal</p> <p>We understand the need to increase requirements in terms of risk calculation in section 7.1.3 when a reversal occurs, and we believe that the measures are appropriate. However, we would like to propose that section 7.1.3 differentiate between avoidable and unavoidable reversal. That way, projects that have an unavoidable reversal could access the previous version option, in which mitigation factors could continue to be used to reduce the risk buffer percentage.</p> <p>Definition</p> <p>Avoidable reversal A reversal event over which the project participant has influence or control.</p> <p>Unavoidable reversal A reversal event is one over which the project participant has no control, such as hurricanes, earthquakes, floods, droughts, fires, tornadoes, and winter storms, as well as events caused by humans, such as acts of terrorism, crimes, or wars. It also includes events such as logging, mining, or extraction of living material from the forest over which the participant has no control and which is properly documented (e.g., problems with civil wars or invasions).</p> <p>Reversal Compensation</p> <p>Avoidable reversal "After each reversal is reported, a Participant must increase its buffer contribution for a period of five calendar years by 5%, added to the buffer contribution assessment scoring for those years. Further, if the number of credits retired for the reversal exceeds the number of credits contributed to the buffer to date by the Participant, this deficit must be replenished by the Participant. If the Participant does not have sufficient credits already issued into its account, future credits issued to the Participant will be placed into the buffer until the excess amount is replenished."</p> <p>Unavoidable reversal "After each reversal is reported, a Participant must increase its annual buffer contribution for a period of five calendar years by 5%, added to the buffer contribution assessment scoring for those years. No mitigating factors may be claimed for five years following the reversal to permit time for substantive</p>	We do not think it is possible or desirable to differentiate avoidable and unavoidable reversals in the jurisdictional context.
9/30/2025	30	Terra Global	Erica Meta Smith	Permanence	7	<ul style="list-style-type: none"> Clarify the requirements for Participants entering ART with a known reversal <p>The requirements in section 7.1.3 regarding participants in the first monitoring reporting a reversal are clear; however, to make them clearer, they should be included in new subsection 7.1.3.1 so that new participants can identify them correctly.</p>	Thank you for your comment. We prefer not to further subdivide subsections where possible.
9/30/2025	31	Terra Global	Erica Meta Smith	Uncertainty	8	<p>8 Uncertainty</p> <p>8.1 Require uncertainty to be assessed separately for emissions reductions and removals This makes sense as the uncertainty for sources of removals will be different than the sources of reductions.</p> <p>8.2 Clarify requirements for issuing additional credits if the 5-year uncertainty value is lower than the annual uncertainty value The requirements are clear</p> <p>8.3 Move the equation for calculating uncertainty deductions to Section 10 This move makes sense as the rest of the deductions are calculated in this section and the GHG ERT is needed to complete the calculation, which is not available until this step in the process.</p> <p>8.4 Separate the calculation of the uncertainty adjustment factor for emissions reductions and removals Again, this makes sense as the uncertainty for sources of removals will be different than the sources of reductions.</p>	Thank you for the comments.
9/30/2025	32	Terra Global	Erica Meta Smith	Removals	9	<p>9 Emissions Reductions and Removals Labeling</p> <p>9.1 Clarify additional labels for TREES Credits on the ART Registry This will be very helpful. The language is not very clear, but please make sure that reductions and removals are separately labelled too.</p>	Thank you for your comment. Credits are and have always been labeled in the ART Registry as following the TREES Crediting Approach (emission reductions), HFLD Crediting Approach (emission reductions), or Removals Crediting Approach (removals).
9/30/2025	33	Terra Global	Erica Meta Smith	Equations	10	<p>10 Calculation of Emissions Reductions and Removals</p> <ul style="list-style-type: none"> Separate equations for initial removals from commercial forests and natural forest regeneration <p>The changes in section 10.3.1, with the separation of initial removals, it becomes easier to track the contributions from Commercial Forest, Natural Regeneration and initial GHG removals. The separation of initial removals, it becomes easier to track the contributions from Commercial Forest, Natural Regeneration and initial GHG removals.</p> <ul style="list-style-type: none"> Simplify equations for inherited and ongoing removals <p>The simplify equation for inherited an ongoing removal in section 10.3.1, Equation 16, reduce redundancies consolidating in two categories: initial and ongoing. But it requires attention to explain the rules of eligibility; initial strata (restoration up to 10 years before the start) vs. Ongoing areas (new additions during the period).</p>	Thank you for your comments. Natural forest restoration that began before the start of the first crediting period using the spatially explicit approach should be treated as part of the Ongoing Removals Strata - this has been specified in Section 4.3.1.1 and in the variable descriptions in Equation 15.

9/30/2025	34	Terra Global	Erica Meta Smith	Equations	10	<ul style="list-style-type: none"> Separate equations for emissions reductions and removals <p>The changes in sections 10.3.1 and 10.3.3, the separate equations for emissions reductions and removals, this allows reporting how much emissions and removals are.</p> <ul style="list-style-type: none"> Include deductions for ERRs from other initiatives or for which Participant doesn't have the rights in the equations <p>The changes in section 10.4.1 enhance robustness by ensuring that the credits truly correspond to additional and attributable reductions or removals by the participant. It requires greater rigor for carbon rights, resulting in increased documentation requirements and institutional coordination.</p> <ul style="list-style-type: none"> Apply the buffer pool contribution after other deductions <p>The changes in sections 10.4.1 and 10.4.2. Introduce a new structure that facilitates demonstrating that the buffer exclusively represents the participant's results which is essential for reversal replenishment and compliance with demanding audit and market standard.</p>	Thank you for your comments.
9/30/2025	35	Terra Global	Erica Meta Smith	Variances	11	<p>11 Variance</p> <ul style="list-style-type: none"> Clarify that variances only apply to a specific crediting period <p>Page 12 of 14 This clarification is good, and clear in the text.</p>	Thank you for the comment.
9/30/2025	36	Terra Global	Erica Meta Smith	Safeguards	12	<p>12 Environmental, Social, and Governance Safeguards</p> <ul style="list-style-type: none"> Clarify that the Safeguards go beyond do no harm <p>The clarification is appropriate.</p> <ul style="list-style-type: none"> Combine Structure and Process indicators into a single Structure and Process indicator <p>The combination is helpful and will streamline monitoring.</p> <ul style="list-style-type: none"> Clarify reporting requirements and timeline for all indicators <p>Requirements and timelines are clear.</p> <ul style="list-style-type: none"> Remove Section on Scope <p>Makes sense.</p> <p>Revise the description of the indicators to simplify language Simplified descriptions support clarity and straightforward reporting.</p>	Thank you.
9/30/2025	37	Terra Global	Erica Meta Smith	Safeguards	12	<ul style="list-style-type: none"> Explicitly include gender, youth, and vulnerable groups in key themes <p>Great addition.</p>	Thank you.
9/30/2025	38	Terra Global	Erica Meta Smith	Safeguards	12.4.4	<p>Clarify difference between Themes 4.1 and 4.2</p> <p>The clarification is clear.</p>	Thank you for your comment.
9/30/2025	39	Terra Global	Erica Meta Smith	Safeguards	12	<ul style="list-style-type: none"> Explicitly include Afro-descendant Peoples, transhumant communities and uncontacted peoples <p>Very important and appropriate.</p>	Thank you.
9/30/2025	40	Terra Global	Erica Meta Smith	Safeguards	12	<p>Clarify which themes relate to the distribution of benefits</p> <p>Clear</p>	Thank you.
9/30/2025	41	Terra Global	Erica Meta Smith	Nesting & double counting	13	<p>13 Avoiding Double Counting</p> <ul style="list-style-type: none"> Clarify the requirements for deducting verified ERRs from other CO2e-based initiatives from the TREES issuance volume <p>More clarification is needed on the following text "For some GHG programs, this may include the uncertainty or reversal buffer pool credits if these credits can eventually be returned and transacted by the project or Participant." Please clarify what "some GHG programs" means.</p>	This refers to other standards that return uncertainty or buffer pool credits.
9/30/2025	42	Terra Global	Erica Meta Smith	Nesting & double counting	13	<p>More clarification is needed on the following text: "Removals credits must only be deducted from the TREES volume if they correspond to the same location as the areas of removals presented by the Participant (see Section 4.2.1)." There may be large forest areas where the forest is increasing in biomass due to activities of the TREES Program (e.g. social programs that educate and encourage people to stop harvesting/deforesting in a Jurisdictional Area, patrolling to stop forest fire, reduced instances of degradation though zoning etc.). This could also be happening at a project or sitespecific level within the jurisdiction, or the Jurisdiction has not zoned this area as a "Removals stratum". These activities may cause the forest to increase in biomass and therefore have removals. Section 4.2.1 and 13 should clarify what "Removals stratum" means.</p>	This text has been updated to reference the spatially explicit removals accounting approach in Section 4.3.1. Note that TREES only credits from removals from the conversion of non-forest to forest, we do not credit for increases in biomass in standing forests.
9/30/2025	43	Terra Global	Erica Meta Smith	Nesting & double counting	13	<p>Specify that variances may be submitted for these requirements</p> <p>This text on the Variance procedure and the use of the TREES Variance Request Form template is now clear.</p> <ul style="list-style-type: none"> Clarify requirements for corresponding adjustments <p>The requirements for corresponding adjustments is clear along with the Host Country Letter of Authorization.</p>	Thank you for your comments.

9/30/2025	44	Terra Global	Erica Meta Smith	Complaints & appeals	16	<p>16 Complaints and Appeals</p> <ul style="list-style-type: none"> Revise complaints and appeals process <p>This text on the appeals process is clear is clear, but there should be a process for submitting an anonymous complaint to ART.</p> <p>The following text describes the process: "To submit a complaint, the Complainant sends a written complaint via email to redd@winrock.org. The complaint must detail the following:</p> <ol style="list-style-type: none"> Description of the eligible complaint with specific reference to TREES requirements that were not followed; Complainant name, contact details, and organization; Description of the harm or imminent harm to the Complainant; and Supporting documentation provided for consideration by the reviewer in the complaint resolution process. <p>In instances where a Complainant wishes to remain anonymous from the ART Participant or other external stakeholders, ART shall make appropriate accommodation providing that the identity of the Complainant must be made known to ART and to the reviewer."</p> <p>Please not that this process is NOT anonymous – a entity/individual may have a complaint against the ART or an ART employee. This person should be able to submit a full complaint to ART <u>anonymously. This process should be documented here.</u></p>	Thank you for sharing the concern. ART has created new emails that will have restricted access for submission of public comments on TREES documents and for submitting a complaint or appeal. This will help ensure the privacy of submissions.
9/30/2025	45	Terra Global	Erica Meta Smith	Corresponding adjustments/ CORSIA	16.1.2	<p>16.1.2 Annex B</p> <ul style="list-style-type: none"> Clarify requirements for the Letter of Authorization <p>This next is helpful and clear.</p> <ul style="list-style-type: none"> Clarify requirements in case of a change in authorization <p>This next is helpful and clear.</p> <ul style="list-style-type: none"> Remove example Letter of Authorization <p>An example of the letter of Authorization is helpful. It looks like TREES is ADDING an example of the letter of Authorization as a link to the UNFCCC website (https://unfccc.int/documents/646071). For clarity the standard can say "Use the Voluntary standardized template for the authorization of the use of the internationally transferred mitigation outcomes from a cooperative approach (Word) (v.01.0)".</p> <p>An example of the letter of Authorization is helpful. We recommend keeping the example of Letter of Authorization for clarity.</p>	We have added a list of the elements the Letter of Authorization must contain to the Annex.
9/22/2025	1	The Nature Conservancy	Kimberly Myers	Subnational deadline	3.1.1	TNC agrees that the extension of the subnational 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.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/22/2025	2	The Nature Conservancy	Kimberly Myers	FCPF transition	3.1.3	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.	Thank you for your comment. The Board has approved several changes to the transition pathway based on the comments received, please see the Statement of Reasons for more information.
9/22/2025	3	The Nature Conservancy	Kimberly Myers	FCPF transition		Jurisdictions should indicate which eligible transition approach they will use and stick to that one during a crediting period.	All crediting using this eligibility criteria will be labeled as "Transition Pathway" in the ART Registry. Participants cannot change the accounting area during the crediting period.
9/22/2025	4	The Nature Conservancy	Kimberly Myers	Benefit sharing arrangements	3.4	TNC agrees with the need for a transparent description of the benefit sharing arrangements, as well as how they address the listed safeguards.	Thank you for the comment.
9/22/2025	5	The Nature Conservancy	Kimberly Myers	Additionality	3.5	<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>	<p>VVBs have always verified that the activities listed in the TREES monitoring report for each reporting period have occurred. They do not verify the relevant contribution of each activity to the ERRs being claimed. TREES 3.0 has added additional requirements for defining the drivers of deforestation and degradation and how the planned activities address them to TREES Section 3.3: REDD+ Implementation Plan. Section 3.3 also more clearly requires reporting on the implementation of activities in each TREES Monitoring Report.</p> <p>ART has chosen a short crediting period timeframe to ensure that the crediting level is required to be updated quite frequently. This both ensures that any changes (positive or negative) that occur in jurisdictional circumstances are reflected and ensures that the crediting level continues to ensure greater ambition over time.</p>

9/22/2025	6	The Nature Conservancy	Kimberly Myers	Carbon accounting	4	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.	ART aligns with IPCC Guidance, which allows excluding natural disturbances if they are beyond the control of and not materially influenced by a country. We have added a requirement to Section 5.1.1 that any exclusions of non-anthropogenic emissions must be documented and justified
9/22/2025	7	The Nature Conservancy	Kimberly Myers	Carbon accounting	4	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 a strong reference for good practices for area and uncertainty estimation.	Thank you for your comment. Based on other comments received, we have updated the Olofsson reference to the CEOS Good Practices Protocol which was published after the public comment version was released.
9/22/2025	8	The Nature Conservancy	Kimberly Myers	Carbon accounting	4	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.	We have clarified in the text that the term stratification is used differently for differentiating forest types and for sampling. We have attempted to consolidate information in Section 5.3, and have added additional references on sampling techniques in Section 5.1.1.
9/22/2025	9	The Nature Conservancy	Kimberly Myers	Biomass data	4.1.2	TNC would like to note in paragraph 2 of 4.1.2 that not all biomass maps report uncertainty, and, absent that information, 4 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	This is already specified in a footnote in Section 8 on Uncertainty.
9/22/2025	10	The Nature Conservancy	Kimberly Myers	Removals	5.2	<i>Allow HFLD jurisdictions to claim removals if emissions are within 15% of their TREES Crediting Level</i> 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).	Thank you for your comment. The Board has opted to apply this exception to all Participants with a deforestation rate below 0.25%, as long as the removals are greater than any increase in emissions.
9/22/2025	11	The Nature Conservancy	Kimberly Myers	Peat	4.6	<i>Allow emissions from peat to be calculated using Tier 1 methods if emissions are low and peatlands are less threatened</i> 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.	The uncertainty of Tier 1 values is inherently taken into account by the uncertainty deduction. The use of Tier 1 methods is only permitted under very limited circumstances, so we do not support a requirement to eventually move to Tier 2 though Participants are welcome to do so.
9/22/2025	12	The Nature Conservancy	Kimberly Myers	Removals	5.3	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	We have added a requirement to this effect in Section 4.3.1.
9/22/2025	13	The Nature Conservancy	Kimberly Myers	Permanence	6	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).	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/22/2025	14	The Nature Conservancy	Kimberly Myers	Permanence	7.1	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.	Thank you for your comment. ART is closely following developing approaches to assess reversal risk and will reevaluate this topic in the next review of TREES.
9/22/2025	15	The Nature Conservancy	Kimberly Myers	Permanence	7.1	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.	Thank you for comment. We have developed a new risk rating tool to better assess reversal risk for each Participant - please see the Statement of Reasons for more information. In our view, the buffer pool contributions are sufficient given that buffer pool credits are never returned to Participants and thus continue to accumulate over time.
9/22/2025	16	The Nature Conservancy	Kimberly Myers	HFLD	3.5	TNC continues to support ART's HFLD crediting approach to carbon accounting under the following conditions: 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. 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.	Thank you for your comment. ART is very closely following the science related to HFLD crediting, and will revisit the HFLD crediting approach and all other aspects of the Standard in the next review of TREES. HFLD Credits are already tagged separately in the ART Registry.
9/22/2025	17	The Nature Conservancy	Kimberly Myers	Leakage	7.2	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.	Thank you for your comment. ART also continues to follow new developments on leakage quantification.
9/22/2025	18	The Nature Conservancy	Kimberly Myers	Forests remaining		<i>ART's decision not to include removals from forests remaining forests</i> TNC agrees with ART's conclusion on this matter.	Thank you for your comment.

9/22/2025	1	TotalEnergies	Aude Carro	FCPF transition	3.1.3	<p>Transition from FCPF to TREES (Section 3.1.3): "Current FCPF Carbon Fund Participants may use their FCPF accounting area for one crediting period if they have a TREES Concept accepted by ART no later than December 31, 2028 [...] Participants (national or subnational) located in FCPF Readiness Fund countries may join ART with special eligibility criteria for at most two crediting periods if they have a TREES Concept accepted by ART no later than December 31, 2028."</p> <ul style="list-style-type: none"> • Does it mean that FCPF Carbon Fund and Readiness Fund participants that have a TREES Concept accepted no later than 31/12/28 will be able to issue FCPF credits through the ART-TREES registry for two crediting periods (and if so what procedure will be used for verification)? Or will they have to comply with the TREES standard (i.e. excluding all removals of forest remaining forest)? • What are the special eligibility criteria for Readiness Fund countries? 	We have made changes to Section 3.1.3 and 3.1.4 to address your comments. The Transition Pathway only changes the requirements for the accounting area boundaries, all Participants must meet the TREES requirements for carbon accounting, safeguards, and all other aspects.
9/22/2025	2	TotalEnergies	Aude Carro	HFLD	3.5	<p>HFLD approach (Section 3.5): « The TREES HFLD methodology sets a crediting level based on average emissions from deforestation and forest degradation in the recent past, plus a percentage of the remaining forests' carbon stock, which is used as a conservative proxy of forest loss across the entire jurisdiction's accounting area if no REDD+ conservation actions are undertaken." We would like to ensure we fully understand the rationale for adding an HFLD premium to HFLD jurisdictions crediting levels. Is this premium a proxy to account for rising deforestation and degradation trends at the global level that are not captured in the 5-year historical baselines? If not, what baseline does it reflect?</p>	Please see ART's HFLD Primer for further explanation and references for ART's HFLD Crediting Approach: https://www.artredd.org/wp-content/uploads/2024/11/HFLD-primer-Sep-2024-FINAL.pdf . We have also added a short explanation of what the proxy represents to Section 4.2
9/22/2025	3	TotalEnergies	Aude Carro	Removals	5.3	<p>"Annual areas converted from non-forest to forest during the crediting period that exceed the 5-year historical average are eligible for crediting." Are the eligible removal areas over the first crediting period carried over to the next crediting periods to continue taking into account their incremental growth? If so, how long can these areas be carried over (e.g. for how long can removals be claimed after reforestation/plantation in a given eligible area)?</p>	Yes, eligible removals areas are carried over between crediting periods to continue taking into account their incremental growth, as described in Section 4.3. There is not currently a limit on how long removals can be claimed after reforestation as long as removals continue to occur in those areas, but this will be considered during the next revision of TREES.
9/22/2025	4	TotalEnergies	Aude Carro	Removals	5.3	<p>"All new areas of natural forest restoration reported under ART are eligible for crediting; and, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting.". Since the performance-based approach is not applied to new or 10 year lookback natural forest restoration, how is the additionality of these credits demonstrated? Are the new and 10 year legacy reforestation areas carried over to the next crediting periods, and if so for how long? In case a jurisdiction does not exceed the removal crediting level on any year of the first crediting period (e.g. not making any additional removal compared to the 5 year baseline or any new reforestation area), can it still claim removal credits on the incremental growth of the 10 year legacy reforestation areas?</p>	Many Participants have had ongoing REDD+ programs for decades now with the expectation of promised global finance for their results. We have added a requirement to Section 4.3.1 that Participants must demonstrate the removals areas have an explicit and documented link to the REDD+ activities and would not have occurred in the absence of the program. Eligible removals areas are carried over between crediting periods to continue taking into account their incremental growth, as described in Section 4.3. There is not currently a limit on how long removals can be claimed after reforestation as long as removals continue to occur in those areas, but this will be considered during the next revision of TREES. Participants can still claim removals credits for incremental growth even if they do not exceed the crediting level in that year; this has now been specified in Section 4.3.
9/19/2025	1	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	General		<p>The UK welcomes the efforts of the ART Secretariat and Board to develop this updated version of the TREES standard. We appreciate the critical role that ART and the TREES standard 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. Generally, the updates in TREES 3.0 strengthen the standard. However, there is room for improvement on several key issues. We have provided suggestions for some procedural and technical considerations and clarifications. These are outlined below.</p>	Thank you very much for the submission. Please see responses to individual comments.
9/19/2025	2	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Document public comment period	2	<p>The UK welcomes the amendment allowing Participants to submit documents in their official language, and the increased time period for stakeholders to comment on public documents. However, requirements for Participants to share these documents with stakeholders proactively for consultation should be strengthened.</p>	Section 2.6.2 includes a requirement for Participants to notify stakeholders of the documents and the public comment period in line with their safeguard processes. This was added to the draft TREES 3.0 to address concerns similar to yours.
9/19/2025	3	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Lookback period	2	<p>We have concerns that the current allowance for the initial crediting period to "begin up to four calendar years prior to the year the Participant submits the TREES Concept Note" is too generous. This allows participants to "hold" vintages for several years in advance of the actualisation of TREES programming. This raises questions on additionality of the resulting credits, with potential vintages being backdated many years prior to the carbon credit work beginning, let alone credit verification.</p> <p>Section 3.5. Additionality specifies that "Governments already have the power to draft and enforce legislation to address emissions; the fact that they haven't been incentivized to do so to date (resulting in forest loss) means that any generated results based on jurisdictional actions as compared to the jurisdiction's own recent historical past is the best metric to demonstrate additional climate progress." The logic that the additionality comes from the government taking action on deforestation as a result of the intended benefits from the carbon credit scheme is difficult to assert when it is up to 4 years prior to the submission of the scheme concept note.</p>	This requirement recognizes the fact that most REDD+ countries have been working towards results-based finance for over a decade based on promised finance from the global north. Participants must have new or changed activities in order to be eligible for crediting (see Section 3.3).

9/19/2025	4	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Lookback period	2	Allowing a four-year period prior to submitting a concept note also raises questions on the social integrity of resulting credits and the ability of the VVB to effectively assess compliance with the Cancun Safeguards, given that many steps would have to have been implemented and documented by the Participant up to five years before the first Monitoring Report is submitted. The extent of meaningful stakeholder participation and impacts on stakeholders, including their ability to report any grievances, could be particularly difficult for the VVB to assess given the potentially long passage of time.	Thank you for sharing this concern. We agree that providing evidence of safeguards in the past can be a challenge, but we believe it is surmountable. If the Participant is unable to demonstrate that they met the safeguards during the crediting period, they will not be issued credits.
9/19/2025	5	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Subnational deadline	3	We recognise the practical challenge for subnational participants to transition to national level accounting by 2030, but are concerned 2040 is too long an extension period. 2035 would still provide a generous extension while keeping the long-term goal of transition to national REDD+ within reach. An exception to this would be territories and lands of IPs, LCs and Afrodescendent communities.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/19/2025	6	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	ERR Rights	3	We welcome the inclusion of text setting out requirements on ERR rights and the clarification on the requirement for participants to provide a description of benefit sharing arrangements. However, there is no minimum requirement set out, which risks a box ticking exercise without meaningful participation of beneficiaries from the outset in the design and implementation of benefit-sharing and other key programme elements. Could ART provide some examples of best practice on benefit-sharing?	Full and effective participation in the benefit sharing arrangements is covered in TREES in Safeguard D.
9/19/2025	7	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Document public comment period	3	We also suggest that participation processes should begin earlier in the ART Cycle with the design of TREES Concept, particularly with regard to establishing ERR rights and benefit sharing arrangements (as well as the design and monitoring of safeguards in Section 12) and that compliance on early participation is assessed at Concept and Registration, as well as Monitoring Reports.	The TREES Concept is not validated or verified so it is not possible to assess participatory processes as part of that step of the ART process. However, participatory processes are assessed as part of the validation of the TREES Registration Document as well as during verification of the TREES Monitoring Report.
9/19/2025	8	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	ERR Rights	3	The demonstration of evidence that ERR rights are in place is not required until verification, "or at a later date within the same crediting period". It would make the verification process more efficient for all parties if this evidence was presented earlier in the Participant's registration process with ART, rather than this emerging as an issue during the verification process. Early demonstration of evidence of ERR rights will also better support ART's objectives of going beyond 'do no harm' and enhancing social and environmental benefits (Section 12).	The timing to demonstrate the rights was further clarified in the text. TREES credits will only be issued for the number of ERRs for which the Validation and Verification Body has verified that the Participant can demonstrate rights.
9/19/2025	9	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Additionality	3	We welcome the updated additionality text setting out more details on how this approach works and why it is sufficiently robust. However, we would encourage ART to continue to innovate and explore where evidence around additionality can be strengthened. For example, is there an option to include further demonstration of evidence on the drivers of deforestation in reports?	Thank you for the suggestion. Additional requirements on demonstrating threats and their potential impact have been added in Section 3.3 of TREES 3.0.
9/19/2025	10	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Carbon accounting	4	We welcome additional references to good practise for activity data, emissions factors and clarification on use of biomass maps.	Thank you for your comment.
9/19/2025	11	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Carbon accounting	4	Section 4.1 and 4.4 we recommend including language on climate impacts, and being clear how ART distinguishes between anthropogenic and non-anthropogenic emissions - given the increased likelihood of overlap of these categories with more intense climate impacts overlapping with anthropogenic activity.	ART aligns with IPCC Guidance, which allows excluding natural disturbances if they are beyond the control of and not materially influenced by a country. We have added a requirement to Section 5.1.1 that any exclusions of non-anthropogenic emissions must be documented and justified.
9/19/2025	12	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Permanence	6	ART should consider increasing its standard post-monitoring requirements and aligning these with international best practise (e.g. IC-VCM, CORSIA), outside of the existing exception for CORSIA participants.	The Board has opted not to require a minimum length of participation or post-crediting monitoring at this time. Please see the Statement of Reasons for more information.
9/19/2025	13	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12	We welcome some of the language changes to the safeguards, and the extensive rounds of consultations with IP and LC representatives informing these changes.	Thank you.
9/19/2025	14	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12	However, we still consider much of the language to be high level, with no practical examples of how these apply in practice, where the benchmark is set for each indicator for verification, and alignment across different indicators. It is particularly important to have transparency around how these will be assessed during the verification process, including greater clarity on indicators. Without greater clarity and some further standardisation of expectations, participants and VVBs may have different interpretations of what is required for compliance and verification and there is a risk of inconsistent application of indicators across jurisdictions.	Practical examples can be included in guidance documents. ART will provide new Safeguards guidance documents and we will consider these reflections as we develop them.
9/19/2025	15	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12	For example, potentially overlapping rights are covered under different Themes (Theme 2.3 on land tenure, 2.4 access to justice, 3.3 traditional knowledge & practices, 4.1 participation, 5.3 enhanced social benefits), with insufficient clarity and specificity on what is expected for compliance and how this would be assessed in practice. This also risks increasing the administrative burden of monitoring/reporting on multiple themes that (potentially) cover the same issue.	The Cancun Safeguards, as agreed by the parties of the UNFCCC have some overlapping elements. However TREES 3.0 added clarifications and modified the texts of the indicators to minimize this challenge.
9/19/2025	16	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12	We welcome the specific inclusion of women and vulnerable groups, Afro Descendant, transhumant and communities in voluntary isolation in the indicators. However, attention to these groups needs to be more consistently and explicitly referenced across all the indicators to support their meaningful and early participation. For example, we recommend using the term 'participatory procedures' in the Structure and Process Indicators throughout the themes in Section 12 on the Cancun Safeguards and especially in Themes 2.3, 3.1, 3.2 and 5.3.	The Cancun Safeguards, as agreed by the parties of the UNFCCC have some overlapping elements. TREES 3.0 separates and distinguishes specific elements, placing everything related to full and effective participation in Safeguard D. This way reporting, validation and verification can be more effective.

9/19/2025	17	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12	Additionally, we strongly recommend that reporting and demonstration of conformance with structure and process indicators start with the TREES Concept, given that a crediting period of up to four years prior to the Concept is possible and given that the TREES Registration Document may be submitted within two calendar years of the TREES Concept (Section 12.3). Reporting and demonstration should then continue through subsequent Monitoring Reports and the Registration Document.	The TREES Concept is not a binding document. It is an expression of interest and it is not validated or verified. Conformance against all indicators is already required from the beginning of the crediting period as explained in Section 12.3.
9/19/2025	18	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12.4.1	We also recommend changing all references to "conventions and agreements" in Section 12.4.1 (Cancun Safeguard A) to "instruments", and amending the term "ratified" to "ratified, adopted, or endorsed" throughout the document. For example, UNDRIP, which is mentioned in the summary statement for Cancun Safeguard C (p.67 of the consultation document) is a declaration (not a convention or agreement) and therefore not ratified but adopted or endorsed.	Thank you for the comment. It is not possible to include every phrase that might be appropriate given the differences in terms used by different governments and legal systems. ART will ensure the guidance reflects the appropriate understanding of the requirement.
9/19/2025	19	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12.4.2	We welcome new language in Outcome Indicator 2.3 on public institutions recognising, inventorying, mapping and securing customary and statutory land and tenure resource rights relevant to REDD+ implementation. We strongly recommend adding that public institutions should undertake these activities through participatory, gender-sensitive processes as this is crucial to reducing the risk of conflict over land and resources and going beyond 'do no harm'. We also suggest removing the 'involuntary' before relocation.	We removed the "involuntary" before relocation.
9/19/2025	20	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12.4.2	We welcome the improved language of the indicators for Theme 2.4 (Respect, protect, and fulfil access to justice). However, we recommend that the Structure and Process Indicator, goes beyond ensuring that a Participant's dispute resolution mechanisms are in place, to also require that dispute resolution mechanisms are independent, functional, no cost, and accessible to communities early in the ART cycle.	The indicators already require non-cost prohibitive and non-discriminatory mechanisms that provide for Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent stakeholders.
9/19/2025	21	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12.4.2	We also strongly recommend strengthening the effectiveness of dispute resolution mechanisms by including explicit requirements in the indicators for VVBs to also confirm with IPs, LCs, Afro-descendant peoples, women and other vulnerable groups that such mechanisms are independent, accessible and effective and to start this monitoring early in the ART cycle.	The indicators already require non-cost prohibitive and non-discriminatory mechanisms that provide for Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent stakeholders. Conformance against all indicators is already required from the beginning of the crediting period as explained in Section 12.3.
9/19/2025	22	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12.4.4	We are concerned by the removal of reference to FPIC under Outcome Indicator 4.2 (present in TREES 2.0). FPIC is now only required for physical relocation under Outcome Indicator 2.3 (also present in TREES 2.0). However, FPIC is fundamental to meaningful participation in decision-making by IPLCs and other marginalised groups, including providing them with the option to withhold their consent for REDD+ activities that would impact them. This potentially very significant change is not included in ART's Summary of Changes. Could ART explain why FPIC is no longer included under Outcome Indicator 4.2? We strongly recommend that FPIC is upheld and included again in the Process and Outcome Indicators in Theme 4.2 and that its use is further strengthened. We would also recommend that on 4.2 adding in the wording "all relevant" in front of Indigenous Peoples, Local Communities, Afro-descendant Peoples – this will ensure that all relevant groups are consulted and avoid a situation where one group is consulted and others are not.	To address this concern, we added the reference to FPIC to Theme 3.3 and broadened the scope for FPIC in Theme 2.3.
9/19/2025	23	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Safeguards	12.4.5	We welcome most of the changes made to Theme 5.3 on enhancement of social benefits and the reference to women, youth and 'vulnerable groups'. However, we recommend also including 'Indigenous Peoples, Local Communities and Afro-descendant Peoples or equivalent' in both Structure/Process and Outcome Indicators (as stated in other themes). Could ART also explain how VVBs will assess how benefit sharing arrangements were developed, what social benefits have been generated through REDD+ and how these have been distributed?	The rights of Indigenous Peoples, Local Communities and Afro-descendant Peoples or equivalent are covered through several safeguards. Theme 5.3 refers to the enhancements of social benefits of REDD+ activities and the distribution of REDD+ benefits for all the society, which includes already IPs, LCs and AdPs. The objective of explicitly including a mention of women, youth and vulnerable groups in this indicator responds to the fact that these groups used to be a transversal element throughout the Cancun safeguards, but there is no specific safeguard explicitly for them.
9/19/2025	24	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Complaints & appeals	16	ART makes clear that the TREES Complaints and Appeals procedure "is not for grievances related to the design and/or implementation of a Participating Jurisdiction's REDD+ Program or for complaints regarding the conduct or decisions of the Validation and Verification Body." Section 16 also states that "Complaints regarding a Participant's REDD+ program, including participatory processes, distribution of benefits, activities or communities included in the program, access to information, FPIC or any topic related to the design and implementation of the REDD+ program should be directed to the appropriate dispute resolution mechanism in the jurisdiction. As required by Section 12, non-discriminatory and non-cost prohibitive dispute resolution mechanisms must be in place and these mechanisms must provide effective recourse and remedies in the case of a violation of rights, grievance, dispute or claim related to the implementation of REDD+ activities." However, we strongly recommend that ART considers updating their Complaints and Appeals process to better support stakeholders with serious concerns who may not be able to have their concerns addressed through their country's dispute resolution mechanisms at any level. We suggest ART develops such processes in consultation with vulnerable stakeholder groups, in particular Indigenous Peoples, Local Communities, Afro-descendant peoples and women and enable early access.	Functioning dispute resolution mechanisms are required by the TREES safeguards in Theme 2.4, which has been updated with additional language around transparent and proactive communication of such mechanisms. If dispute resolution mechanisms are not functioning, this would be a major nonconformance and the Participant would not be able to successfully complete verification until a resolution had been completed.

9/19/2025	25	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Other ART documents	<p>We note that the document templates and Annex A will only be updated later. As these will guide Participants on what information is expected in various documents, including the Concept, Registration and Monitoring Report, the updates to Annex A and the templates are critically important for transparency and accountability along with ART's Validation and Verification Standard.</p> <p>For example, what will be the expectations around the information required on designing and implementing benefit-sharing, how will this relate to other rights and in which documents will these requirements be detailed? Will there be an opportunity for public consultation on Annex A and the document templates for TREES 3.0 before these are finalised? And what is the proposed process and timeline for updating the Validation and Verification Standard to align with TREES 3.0?</p>	<p>The templates are a way to organize the information required by the Standard and do not present new requirements. We are not aware of any standard that puts its templates out for public comment.</p> <p>The TREES Validation and Verification Standard will be updated after TREES 3.0 is finalized, as it is dependent on changes made there. The ART Board must approve the Validation and Verification Standard.</p>
9/19/2025	26	UK Department for Energy Security and Net Zero (DESNZ)'s International Forests Unit	Almaz Gaere	Other ART documents	<p>To further strengthen transparency, accountability and achieve ART's objective of going beyond 'do no harm' to enhance social and environmental benefits through TREES, we also strongly recommend that ART produces some consolidated guidance for Participants and stakeholders on procedures, information requirements at different stages and good practice in key areas such as ERR and other rights, FPIC, benefit sharing and dispute resolution. This information and guidance is currently scattered across the Standard and other documents including ones that are yet to be finalised such as Annex A of TREES 3.0 and related templates, which are still to be updated.</p>	<p>Thank you for your comment. We are working with the ART IPLC Advisory Group on guidance related to these and other topics, to be released later this year.</p>
9/21/2025	1	UNDP	Leticia Guimarães	General	<p>UNDP welcomes the opportunity to provide comments on the TREES 3.0 draft and appreciates the ART Secretariat's efforts to strengthen environmental and social safeguards, transparency, and alignment with international frameworks. However, several critical areas require further clarification, strengthening, or revision to ensure the standard is inclusive, rights-based, and implementable at scale.</p>	<p>Thank you very much for the submission. Please see responses to individual comments.</p>
9/21/2025	2	UNDP	Leticia Guimarães	Calendar year	<p>Calendar Year Reporting: The requirement to align all data to calendar years conflicts with national forest monitoring systems that provide wall-to-wall mapping (this is the case in Brazil, Costa Rica, Ecuador and many other countries). TREES should allow flexibility where national systems provide robust and consistent data.</p>	<p>Each TREES Credit must be assigned a vintage year which represents the year in which the result was achieved. It is a market requirement that the vintages reflect the year in which the result occurred. Therefore, ART does not have the ability to change this requirement. Data that does not align with the calendar year may be prorated or interpolated.</p>
9/21/2025	3	UNDP	Leticia Guimarães	Uncertainty	<p>Uncertainty Calculations: UNDP recommends removing the requirement for annual uncertainty assessments, arguing that they are redundant and administratively burdensome. Instead, uncertainty should be assessed at the end of each crediting period.</p>	<p>It is critical for the market to have confidence in the results certified under ART. One key means of ensuring the results are real is through ensuring appropriate deductions for uncertainty of data which must be taken each year of crediting. To do so on any other timeframe risks overcrediting in years where uncertainty is not being calculated. ART permits uncertainty to be recalculated at the end of the crediting period for the five year period and for adjustments in crediting to be made if appropriate.</p>
9/21/2025	4	UNDP	Leticia Guimarães	Validation/ verification	<p>Validation Delays: The average two-year delay in validation and verification is a concern. TREES should consider setting maximum review timelines or allowing retroactive crediting based on submission date rather than acceptance date.</p>	<p>ART feels it is critical that the validation and verification process be done correctly, even if that takes more time. Some findings, for example, may require the Participant to undertake a significant amount of work to resolve. We also note that the consequence of not meeting a set maximum timeline is that the Participant would receive a negative validation/ verification opinion and then be forced to hire a new VVB and begin the process again, which we believe is not in anyone's best interest.</p>
9/21/2025	5	UNDP	Leticia Guimarães	Lookback period	<p>Retroactive Crediting: The current language allows crediting for up to four years prior to the "year of acceptance" of the TREES Concept. UNDP suggests changing this to "year of submission" to avoid penalizing jurisdictions for long review timelines.</p>	<p>This has been changed to "year of submission" in all instances.</p>
9/21/2025	6	UNDP	Leticia Guimarães	Subnational deadline	<p>Subnational vs. National Crediting: UNDP recommends clarifying that subnational crediting is a time-bound interim measure toward national-level accounting.</p>	<p>This is specified in Sections 1.1 and 3.1.1 of TREES.</p>
9/21/2025	7	UNDP	Leticia Guimarães	ERR Rights	<p>Tenure and Carbon Rights: UNDP emphasizes the need to clarify the role of the validation in attesting to legality of the legal instruments used for the cession of carbon rights and the timing of these.</p>	<p>Thank you for the suggestion. We will consider this as we review the TREES validation and Verification Standard where the role of the validation and verification body is discussed.</p>
9/21/2025	8	UNDP	Leticia Guimarães	Corresponding adjustments/ CORSIA	<p>TREES 3.0 includes provisions for crediting under Article 6 and CORSIA. UNDP recommends clarifying host country authorization requirements and explicitly stating when national governments are exempt from certain documentation.</p>	<p>We have attempted to clarify the requirements, and have updated Annex B to reflect the latest guidance from the UNFCCC.</p>
9/21/2025	9	UNDP	Leticia Guimarães	Document public comment period	<p>Public comments to TREES documents before submission to the ART secretariat: Noting numerous concerns raised around stakeholder consultation on and support for TREES documentation submitting by Participants, Guidance could clarify expectations regarding e.g.: (i) stakeholder identification; (ii) disclose relevant information in timely, accessible manner in understandable form and language. Includes information on project's purpose, nature and scale, duration, and risks/impacts; (iii) consider any special needs of groups that may be disproportionately affected, disadvantaged or groups with specific information needs, such as due to disability, literacy, gender, mobility, language, and accessibility; (iv) transparent process for feedback and response; (v) effective GRM/process for addressing concerns/complaints raised.</p>	<p>Thank you for the suggestion. We will consider this input as part of the Safeguard Guidance document revision.</p>

9/21/2025	10	UNDP	Leticia Guimarães	Safeguards	12	Consistency with international obligations, international human rights law, Indigenous Peoples' rights: Guidance could provide specific criteria that would demonstrate conformance with related provisions, with a focus on situations where there are gaps between national law and international obligations.	Thank you. ART will provide new guidance documents and we appreciate your suggestion as we develop them.
9/21/2025	11	UNDP	Leticia Guimarães	Safeguards	12.4.4	Participation of Indigenous Peoples, Local Communities, Afro-descendant Peoples or equivalent in the design and implementation of REDD+ activities: Guidance could clarify specific criteria that would demonstrate conformance with this provision, e.g. including that meaningful, effective, informed consultation processes will be free of charge and possess key characteristics: -free of external manipulation, coercion, intimidation -gender and age-inclusive and responsive -culturally appropriate and tailored to language preferences of each group -where applicable, include differentiated measures to allow effective participation of disadvantaged or vulnerable groups, including persons with disabilities -based on prior and timely disclosure of relevant, accessible information -initiated early and continue through project life cycle -addresses social and environmental risks/impacts and mitigation -seeks to empower stakeholders and incorporates their views into project decision-making -documented and reported in accessible form to participants -consistent with States' duties and obligations under international law.	Thank you. ART will provide new guidance documents and we appreciate your suggestion as we develop them.
9/21/2025	12	UNDP	Leticia Guimarães	Safeguards	12.4.4	Free, Prior and Informed Consent (FPIC): Guidance could define FPIC and clarify when FPIC is required, key principles, the FPIC process, roles and responsibilities, in general terms.	Thank you. ART will provide new guidance documents and we appreciate your suggestion as we develop them.
9/21/2025	13	UNDP	Leticia Guimarães	Safeguards	12	Gender: Gender provisions could be further strengthened either in the Standard or in Guidance, reflecting the below key points: -Promote gender equality and the empowerment of women, including advocating for women's and girls' human rights, combating discriminatory practices, and challenging the roles and stereotypes that create inequalities and exclusion. -Programs are informed by gender analysis in their design and implementation. -Reduce gender inequalities in access to and control over resources and development benefits. -Ensure that both women and men can participate meaningfully and equitably. -Ensure program do not discriminate against women and girls or reinforce gender-based discrimination or inequalities. -Seek to identify and address any risk of potential exposure of affected people to gender-based violence (GBV) and other abuse that may occur in connection with any of its supported activities.	Thank you. ART will provide new guidance documents and we appreciate your suggestion as we develop them.
9/21/2025	14	UNDP	Leticia Guimarães	Benefit sharing arrangements		Benefit sharing arrangements: Guidance could provide a lot more information on best practice principles, processes and content on the design and implementation of benefit sharing arrangements (see UNDP Benefit Sharing Guidance previously shared with Secretariat).	Thank you. ART will consider this suggestion as new guidance documents are developed.
9/21/2025	15	UNDP	Leticia Guimarães	Safeguards	12.4.2	Participants' GRMs: Guidance could clarify how GRMs are assessed against the best international practice principles of GRM effectiveness: -Independence: Independence requires that the compliance / dispute resolution mechanism be established and operate without undue influence from the institution 's operational decision-makers, states, NGOs or complainants. Independence requires that those who evaluate complaints to the mechanism would be screened and rejected if they have been involved in self-dealing or nepotism; they would recuse themselves if there were an actual or potential conflict of interest. -Fairness: Fairness and objectivity require the compliance / dispute resolution mechanism to give equal weight to the arguments of all sides to conduct independent and impartial investigations. The mechanism procedures should treat all parties fairly, and fairness should be an expectation of all outcomes. -Transparency: The principle of transparency requires public comment and participation in the design and operation of the mechanism, and clear, demonstrable and publicly available rules of procedure. In addition, the mechanism should publicly report in a timely fashion its methods of investigation, terms of reference, factual findings, non-confidential party submissions, and final reports. Transparency also requires that the mechanism publicize its existence and operations. -Professionalism: The mechanism 's decision-makers and staff should abide with international standards of discretion and professionalism; the mechanism should be able to hire consultants with specific expertise when needed. -Accessibility: To be accessible to affected people, the mechanism should maintain open lines of communication and provide information in languages and formats required to allow the greatest access practicable to affected people. Accessibility also requires that no unnecessary barriers impede triggering the mechanism 's processes and that complainants may submit their complaints without fear of reprisals, intimidation, demands for payment, or restrictions on their ability to access legal or judicial processes. -Effectiveness: The compliance / dispute resolution mechanism process should be effective in objectively evaluating claims from affected communities, in conducting compliance reviews, and in communicating to all stakeholders, including the complainants, the institution, and the public. Effectiveness also requires that the mechanism operate in a timely and responsive manner.	Thank you. ART will provide new guidance documents and we appreciate your suggestion as we develop them.

9/21/2025	16	UNDP	Leticia Guimarães	Complaints & appeals		Complaints and Appeals Process: Noting publicly raised concerns about the effectiveness of the ART complaints process in terms of independence, transparency, legitimacy, etc.; and the fact that most Participants' GRMs do not meet the international standard for GRM effectiveness referenced above, it is suggested the Secretariat commission an independent review its proposed complaints process and procedures to evaluate it against those same international standards, and propose a new and more detailed complaints mechanism and process – for both claims of non-compliance and requests for dispute resolution, clarifying the eligibility of complaints, the interface/escalation with Participants, the governance structure, respective roles and responsibilities, etc. Clarification of roles, especially regarding Winrock and Validation and Verification Bodies, is recommended.	Thank you for your comment.
9/21/2025	17	UNDP	Leticia Guimarães	Other ART documents		Overall guidance beyond the TREES standard main document: UNDP notes that throughout the last 3 years, while countries and jurisdictions have been working hard to comply with the TREES standard, several documents and guidance, beyond the 2.0 version of the standard, have been changed/ published by the ART Board and secretariat, becoming part of the rules for compliance. This creates a lot of risks for the jurisdictions that are undergoing validation and verification.	ART's documents and guidance are published to provide clarity about what is already required in TREES. They do not introduce new requirements. We understand that this has caused challenges in cases where Participants were interpreting the requirements incorrectly. We have worked towards greater clarity in TREES 3.0, in particular for requirements that have caused confusion in the past.
9/21/2025	18	UNDP	Leticia Guimarães	Validation/ verification		Issues that must be addressed by the ART/TREES Validation and Verification Manual: -It must clearly state that the jurisdictional REDD+ program is the object of validation and verification, using the ART/TREES standard as a performance metric. -It should not use "project level approaches" (e.g., t-test) to assess the "level of assurance" of a "Jurisdictional REDD+ Program". -The objective is not to validate/verify the NFI, the national GHG or the national forest monitoring system, but the data and information presented. These long-standing institutional sources of information have their own validation/verification processes. -Validators/verifiers must speak the official language of the country being audited and have appropriate training and expertise to directly engage with IPs and local communities. -VVBs should have translators for safeguarding issues, which guarantees an impartial and sensitive translation to the conditions of dialogue, cultural and social of the interviewees. -The Manual must include forms/ standardized documents summarizing the selection of individuals/institutions to be interviewed, information requirements, etc., and their link with the specific requirement of the standard, as well as with the questions to be asked to the auditees or interviewees related to the requirement of the standard.	Thank you for the suggestions. We will include these thoughts as we review the TREES Validation and Verification Standard as the items listed pertain to requirements in that Standard rather than TREES.
9/22/2025	1	UNEP Climate Change Mitigation Unit	Steve Swan	Official language	2.4	"Copies shall also be submitted in any additional official language of the Participant " A welcome revision to improve accessibility.	Thank you for your comment.
9/22/2025	2	UNEP Climate Change Mitigation Unit	Steve Swan	Subnational deadline	3.1.1	The extended deadline to transition to national-level accounting is a valid recognition of reality. Perhaps, however, ad-interim sub-national accounting could be permitted until 2035, and re-assess the situation at that time?	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/22/2025	3	UNEP Climate Change Mitigation Unit	Steve Swan	ERR Rights	3.4.1	The explicit inclusion of a sub-section on ERR rights is a most welcome improvement upon TREES 2.0 (where these requirements were included but in the annexed description of TREES concept note structure and contents).	Thank you for the comment.
9/22/2025	4	UNEP Climate Change Mitigation Unit	Steve Swan	Benefit sharing arrangements	3.4.2	Although there is no explicit requirement for benefit sharing arrangements within the WFR, or the Cancun safeguards, upon which TREES is based, the explicit inclusion of requirements on benefit sharing is a welcome revision. Benefit sharing, as central issue to effective and legitimate jREDD, has matured to the point that both Participants and buyers alike understand that it is of critical importance to demonstrating the (social) integrity of ERRs.	Thank you for the comment.
9/22/2025	5	UNEP Climate Change Mitigation Unit	Steve Swan	Benefit sharing arrangements	3.4.2	That said, Participants would benefit from explicit clarification, here and/or in the BCB certification modules (Specifically BCB Module 3, Mandatory Indicators under Theme 1. Sustainable Indigenous and Community Economy), of the two sets of requirements when it comes to benefit sharing with IP&LCs.	The requirements in TREES have been further clarified.
9/22/2025	6	UNEP Climate Change Mitigation Unit	Steve Swan	Benefit sharing arrangements	3.4.2	Suggest some clarification of benefit sharing arrangements in cases of subnational accounting - <i>In cases of subnational accounting, Participants shall ensure benefit sharing arrangements are aligned with existing and applicable appropriate national policies, procedures, rules or regulations on the topic of benefit sharing from natural resource, particularly forest carbon, transactions.</i>	The text was revised to request a description of the applicable national and if relevant, subnational legal framework, policies and/or programs governing the benefit sharing arrangements.
9/22/2025	7	UNEP Climate Change Mitigation Unit	Steve Swan	Benefit sharing arrangements	3.4.2	Suggest alternative formulation - <i>The stakeholder groups eligible to receive benefits, including, where applicable, Indigenous Peoples, Local Communities, Afro-descendant Peoples, women, youth, elders and other vulnerable groups and other private land holders</i> – to a) indicate more gender-responsive benefit sharing requirements; and b) be consistent with text used in the safeguards section. It also acknowledges the possibility of commercial private sector stake-/title holders, e.g. project-level REDD+, important to nested approaches.	TREES does not include a prescriptive list of the eligible groups as that will vary from jurisdiction to jurisdiction. Furthermore, TREES does not provide requirements on which groups must receive the benefits.
9/22/2025	8	UNEP Climate Change Mitigation Unit	Steve Swan	Benefit sharing arrangements	3.4.2	" <i>The principles and criteria guiding how benefits are allocated</i> " Rather than, or in addition to, principles and criteria, it might be more pragmatic to require a description of what kinds of benefit allocated among stakeholders, including descriptions of elements such as: a) monetary and non-monetary benefits; b) carbon and non-carbon benefits; and c) costs versus benefits. This, together with other descriptive elements would then result in a straightforward, yet comprehensive set of requirements: who benefits- what benefits are shared - how benefits are shared.	The requirements in TREES have been further clarified.

9/22/2025	9	UNEP Climate Change Mitigation Unit	Steve Swan	Benefit sharing arrangements	3.4.2	Suggest making explicit reference to ERR rights requirements - <i>The processes used to develop and implement the benefit sharing arrangements, in full respect of ERR rights, aligned with the framework provided in section 3.4.1 above.</i>	The respect of the rights of the stakeholders is covered by the TREES safeguards.
9/22/2025	10	UNEP Climate Change Mitigation Unit	Steve Swan	Peat	4.1.2	<i>"For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented."</i> TREES would benefit from inclusive (of the main tropical peatland countries') methodological guidance on emissions and removals from peat soils. UNEP is available to enter into a dialogue with the ART Secretariat on this topic.	Thank you for your comment. We wanted to leave flexibility for Participants to use a variety of approaches, but will consider developing guidance on potential options after the publication of TREES 3.0.
9/22/2025	11	UNEP Climate Change Mitigation Unit	Steve Swan	Editorial	4.2.2	<i>"Participants may determine that the emission factors do not need updating and this should be explained and justified in the TREES Documentation."</i> Typo? Should read as - <i>Participants may determine that the <u>removals</u> factors do not need updating...</i>	This has been corrected.
9/22/2025	12	UNEP Climate Change Mitigation Unit	Steve Swan	Safeguards	12.1	<i>"TREES requires Participants to demonstrate they have implemented REDD+ activities defined in the REDD+ Implementation Plan consistent with Cancun Safeguards ensuring activities not only do no harm but also enhance social and environmental benefits."</i> Participants would benefit from explicit clarification, here and/or in the BCB certification modules, of the two sets of requirements when it comes to enhancing social and environmental benefits	The text follows the language of the Cancun Safeguards agreed by the Conference of the Parties of the UNFCCC. Cancun Safeguard E is "That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of decision 1/CP.16 are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits". All requirements related to Safeguard E are detailed in the corresponding section of TREES.
9/22/2025	13	UNEP Climate Change Mitigation Unit	Steve Swan	Safeguards	12.2	Combining of structural and process indicators is a welcome revision as will significantly increase the clarity, and reduce the burden of safeguards reporting, validation and verification.	Thank you.
9/22/2025	14	UNEP Climate Change Mitigation Unit	Steve Swan	Safeguards	12.2	Suggest rephrasing to - <i>There are <u>two</u> types of indicators:</i> To clarify that Participants are required to report against two, not three indicators. ART could consider further alignment to UNFCCC concepts and language of 'addressing and respecting' safeguards by relabeling as follows: Structure and process indicators become 'addressing indicators'; and Outcome indicators become 'respecting indicators'. Further, the text on safeguards structure could be clearer on how safeguards outcomes are the results of implementing the structures and processes.	The text was adjusted to increase clarity.
9/22/2025	15	UNEP Climate Change Mitigation Unit	Steve Swan	Safeguards	12.4	The simplified language of safeguards indicator formulation, throughout, is also a welcome revision to improve clarity and reduce Participant transaction costs.	Thank you.
9/22/2025	16	UNEP Climate Change Mitigation Unit	Steve Swan	Safeguards	12.4.4	Despite no explicit reference to gender in the Cancun safeguards, the inclusion of gender-responsive language is a noteworthy positive improvement on TREES 2.0.	Thank you.
9/17/2025	1	UNFCCC	Dirk Nemitz	Alignment with UNFCCC and national systems	3.1.2	It is important to foster the actual implementation of the "Immutable Principles" in section 1.2. In particular, Immutable Principle 2 stipulates that ART shall "Be consistent with United Nations Framework Convention on Climate Change (UNFCCC) Conference of Parties (COP) decisions including the Paris Agreement, Warsaw Framework for REDD+, and the Cancun Safeguards". The Warsaw Framework for REDD+ included in Article 5.2 of the Paris Agreement clearly outlines in Decision 9/CP.19 that for developing country Parties undertaking REDD+ results-based actions, to obtain and receive results-based finance, those actions should be fully measured, reported and verified, in accordance with decisions 13/CP.19 and 14/CP.19, and developing country Parties should have all of the elements referred to in decision 1/CP.16, paragraph 71, in place, in accordance with decisions 12/CP.17 and 11/CP.19. In order to implement the Immutable Principle 2, it would therefore be required to ensure that all of the required elements are in place. Currently, only the submission of the most recent Summary of Information to the UNFCCC is required in section 3.1.2, which only fulfills one of the five relevant criteria (Decision 1/CP.16, paragraph 71d). Similarly to other processes that align with UNFCCC and the Paris Agreement, consistency could be achieved by introducing eligibility checks that require the inclusion of results from proposed activities in the UNFCCC Lima REDD+ Information Hub, which will contain all results for which all of the requirements have been fulfilled (Decision 9/CP.19, paragraph 9). To enhance transparency, it could further be considered to also require reporting of resultsbased payments received in the Lima REDD+ Information Hub (Decision 9/CP.19, paragraph 10).	Thank you for the comment. Additional language has been added to Section 3.1.2 to ensure full alignment.
9/17/2025	2	UNFCCC	Dirk Nemitz	Editorial	1.1	<i>"ART shall ... Be consistent with United Nations Framework Convention on Climate Change (UNFCCC) Conference of Parties (COP) decisions including the Paris Agreement."</i> The Paris Agreement is an international treaty, it is not a COP decision. Suggest to reformulate to "Decisions adopted by the UNFCCC and the Paris Agreement Conference of the Parties, including the Warsaw Framework for REDD+ and the Cancun Safeguards".	Thank you for your comment. This line is part of ART's Immutable Principles and cannot be changed.

9/17/2025	3	UNFCCC	Dirk Nemitz	Forest definition	3.6	<p><i>"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."</i></p> <p>We would note that Parties may report different forest definitions to the UNFCCC, even at the same time. The definition used in the GHG inventory may differ from that used for REDD+ reporting, and it is even possible that a BTR and its technical annex on REDD+, submitted together, could contain different forest definitions. Suggest to clarify that this should be the definition used in reporting on REDD+ results to the UNFCCC (thus, the REDD+ forest reference level/forest reference emission level and the REDD+ results reported in a technical annex to the BTR).</p>	We have specified in Section 3.6 that it should be the definition used in REDD+ reporting to the UNFCCC.
9/17/2025	4	UNFCCC	Dirk Nemitz	Editorial	4.1.2	<p><i>"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)"</i></p> <p>From the description in bracket, it seems that the factors shall be the net changes in carbon stock following deforestation or degradation, rather than the net carbon stocks.</p>	This has been corrected.
9/17/2025	5	UNFCCC	Dirk Nemitz	Alignment with UNFCCC and national	4.6	<p><i>"...but the approach used may not be at a lower tier than that used in the national inventory"</i></p> <p>Is it referring to the national GHG inventory submitted to the UNFCCC, a national forest inventory, or something else? This is worth clarifying.</p>	This refers to the GHG inventory submitted to the UNFCCC, and has been clarified in the text.
9/17/2025	6	UNFCCC	Dirk Nemitz	Equations	5.3	Equation 6: An equation to calculate the natural forest restoration Removals reference area is not provided.	Equation 7 has been added to calculate the crediting level for removals from natural forest restoration using the sample-based approach. As described in Section 4.3.1, the crediting level is 0 for removals from natural forest restoration using the spatially explicit approach.
9/17/2025	7	UNFCCC	Dirk Nemitz	Equations	10.3.1	Equation 13: An equation to calculate the natural forest restoration Removals reference area is not provided.	Equation 7 has been added to calculate the reference area for removals from natural forest restoration using the sample-based approach. As described in Section 4.3.1, the reference area is 0 for removals from natural forest restoration using the spatially explicit approach.
9/17/2025	8	UNFCCC	Dirk Nemitz	Equations	10.3.1	Equation 15: Shouldn't ARNR _{x,t} be the Area of new natural regeneration removals in stratum x in calendar year t of participation in ART?	Yes, the word "new" has been added to the variable description of ARCF/ ARNF in Equations 14, 18, and 23.
10/1/2025	1	UNREDD		General		<p>The UN-REDD Programme welcomes the opportunity to provide comments on the TREES 3.0 draft and appreciates the ART Secretariat's efforts in producing a draft standard of increased clarity and simplicity without sacrificing methodological rigour and integrity. This is important at a time when jREDD needs to scale rapidly.</p> <p>In the table below we present our comments by section with suggestions on what can be further clarified and strengthened or recognizing the improvement made.</p> <p>We hope this can contribute to an even stronger standard overall that is inclusive, rights-based, and implementable at scale.</p>	Thank you very much for the submission. Please see responses to individual comments.
10/1/2025	2	UNREDD		Official language	2.4	<p>2.4 DOCUMENTATION REQUIREMENTS</p> <p>Item in TREES 3.0: Copies shall also be submitted in any additional official language of the Participant</p> <p>Comment and recommendations: A welcome revision to improve accessibility.</p>	Thank you for your comment.
10/1/2025	3	UNREDD		Subnational deadline	3.1.1	<p>3.1.1 Subnational Accounting</p> <p>During an interim period through December 31, 2040, subnational accounting areas may be registered under ART as a recognized step to national-level accounting.</p> <p>The extended deadline to transition to national-level accounting is a valid recognition of reality. Perhaps, however, ad-interim sub-national accounting could be permitted until 2035, and re-assess the situation at that time?</p> <p>We note the value of flexibility for Participants to use subnational accounting areas as an interim step. However, it is also important to signal that planning and actions to ensure national level accounting should start early on in order to facilitate the transition, address potential technical barriers and promote cost-effective and sustainable systems across scales. It would be important that the signal sent in the standard maintains momentum towards the national scale while allowing for some flexibility when needed.</p>	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.

10/1/2025	4	UNREDD	Corresponding adjustments/ CORSIA	3.1.1	<p>3.1.1 Subnational Accounting "For transactions of TREES Credits for use in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding adjustments to the UNFCCC are required. In these instances, the authorization letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions detailed in the Paris Agreement and outlined in Section 13 of this Standard, as well as any special requirements for and exceptions to the authorization. The host country may also elect to authorize transactions for non-compliance purposes." Suggest edits to clearly separate eligibility of participation from applicability for some uses:</p> <p>In order to enable the use of TREES Credits in meeting NDCs under Article 6 of the Paris Agreement or for other compliance purposes, including for CORSIA, host country authorization and agreement to report corresponding adjustments to the UNFCCC are required. In these instances, the authorization letter will attest that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing double counting provisions detailed in the Paris Agreement and outlined in Section 13 of this Standard, as well as any special requirements for and exceptions to the authorization.</p> <p>In the case of CORSIA, eligibility will be duly recorded in the Credit status in the TREES registry.</p>	Revisions have been made to clarify this requirement.
10/1/2025	5	UNREDD	Safeguards	3.1.2	<p>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:...</p> <p>"2. Having submitted to the appropriate national government entity a Summary of Information or safeguards report at the respective scale that is consistent with national reporting to the UNFCCC for any year where results-based payments under TREES are sought, and"</p> <p>Consistency with reporting on safeguards to the UNFCCC is welcomed, but rather than requiring an additional submission to the national government in the form of a Summary of Information, we suggest that the information prepared and submitted for TREES documentation on safeguard be shared with the appropriate national authority.</p> <p>Suggested edit:</p> <p>"2. Having submitted to the appropriate national government entity the information on safeguards prepared for TREES , and"</p>	ART wishes to reduce the reporting burden on Participants where possible, so permits multiple forms of safeguard reporting under TREES as long as it is transparent how all TREES safeguards are met. If a Participant wishes to use its TREES safeguards information to report on Safeguards to the UNFCCC, it is certainly able to do so.
10/1/2025	6	UNREDD	FCPF transition	3.1.3	<p>3.1.3 Transition Pathway to FCPF Carbon Fund and Readiness Fund Participants</p> <p>After the first crediting period, the [FCPF Carbon Fund] Participant can continue in ART by...1. Shifting to meet the Readiness Fund criteria (see below) for a second crediting period...</p> <p>Current FCPF Carbon Fund Participants may use their FCPF accounting area for one crediting period...</p> <p>...if they have a TREES Concept accepted by ART no later than December 31, 2028. Subnational accounting areas for these [FCPF Readiness Fund] 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.</p> <p>Further clarification is needed on several aspects of this section.</p> <p>First, the rationale for allowing FCPF Carbon Fund participants to extend participation into a second crediting period by meeting the lower "Readiness Fund criteria" is unclear. The objective of the transition pathway should be to progressively align participants with the higher-integrity requirements of ART TREES rather than reverting to readiness-level criteria. Additionally, if TREES requirements are already expected to apply (beyond accounting area), the need for second period is unclear.</p> <p>Second, the text does not specify whether FCPF Carbon Fund participants must fully apply ART TREES methodological requirements (e.g., baseline setting, additionality, leakage, safeguards, permanence, buffer, etc.) during the transitional crediting period, or whether they may continue using the FCPF Carbon Fund methodological framework for accounting and verification.</p> <p>What are the implications for countries that miss this deadline (e.g., whether they would be excluded from transitional flexibility).</p> <p>The application of a 1 million ha minimum forest area threshold to Readiness Fund countries appears inconsistent with ART TREES' integrity principles. The text currently suggests that 1 million ha forest area threshold may be met by aggregating non-contiguous forest areas (3.1.1 requirements), which could undermine jurisdictional integrity and resemble the bundling of multiple project areas. Better to specify that the 1 million ha accounting area must at least</p>	<p>In the second crediting period, Carbon Fund or ISFL country participants will need to move to the first administrative level, which will require an expanded accounting area for several Carbon Fund and ISFL participants that do not currently meet the TREES eligibility criteria.</p> <p>The Transition Pathway only changes the requirements for the accounting area boundaries, all Participants must meet the TREES requirements for carbon accounting, safeguards, and all other aspects.</p> <p>The ART Board has opted to expand the eligibility for the Transition Pathway, but require all crediting using this eligibility criteria to be labeled as "Transition Pathway" in the ART Registry. Please see the Statement of Reasons for more information.</p>

10/1/2025	7	UNREDD		REDD+ Implementation Plan	3.3	<p>3.3 REDD+ IMPLEMENTATION PLAN</p> <p>"...ongoing activities planned or being taken to mitigate these drivers. The plan must also describe where activities are being conducted."</p> <p>We suggest changing the word "activities" for "mitigation policies and measures, actions and plans" to ensure the scope of the implementation plan relates to jurisdictional responses. This is also in line with the scope of REDD Strategies and BTR reporting,</p> <p>What granularity is expected from the description of the activities? we suggest clarifying the general nature of this requirement (i.e. avoid excessive requirements, e.g. geographical information per activity at a local scale. Such information would not be actionable nor practical to collect by ART.</p>	<p>We have included "policies, measures, actions, and plans" in the description of "activities"</p> <p>The level of granularity expected is too specific for inclusion in TREES, but will be further specified in the templates.</p>
10/1/2025	8	UNREDD		ERR Rights	3.4.1	<p>3.4.1 Emission Reduction and Removals Rights</p> <p>[Entire sub-section]</p> <p>The explicit inclusion of a sub-section on ERR rights is a most welcome improvement upon TREES 2.0 (where these requirements were included but in the annexed description of TREES concept note structure and contents).</p>	Thank you for the comment.
10/1/2025	9	UNREDD		Benefit sharing arrangements	3.4.2	<p>3.4.2 Benefit Sharing Arrangements</p> <p>[Entire sub-section]</p> <p>Although there is no explicit requirement for benefit sharing arrangements within the WFR, or the Cancun safeguards, upon which TREES is based, the explicit inclusion of requirements on benefit sharing is a welcome revision. Benefit sharing, as central issue to effective and legitimate jREDD, has matured to the point that both Participants and buyers alike understand that it is of critical importance to demonstrating the (social) integrity of ERRs.</p> <p>That said, Participants would benefit from explicit clarification, here and/or in the BCB certification modules (Specifically BCB Module 3, Mandatory Indicators under Theme 1. Sustainable Indigenous and Community Economy), of the two sets of requirements when it comes to benefit sharing with IP&LCs.</p> <p>Suggest some clarification of benefit sharing arrangements in cases of subnational accounting - In cases of subnational accounting, Participants shall ensure benefit sharing arrangements are aligned with existing and applicable appropriate national policies, procedures, rules or regulations on the topic of benefit sharing from natural resource, particularly forest carbon, transactions.</p>	National and subnational legal frameworks are now referenced in the text.
10/1/2025	10	UNREDD		Benefit sharing arrangements	3.4.2	<p>The stakeholder groups eligible to receive benefits, including, where applicable, Indigenous Peoples, Local Communities, Afro-descendant Peoples, and other rights holders;</p> <p>Suggest alternative formulation - The stakeholder groups eligible to receive benefits, including, where applicable, Indigenous Peoples, Local Communities, Afro-descendant Peoples, women, youth, elders and other vulnerable groups and other private land holders – to a) indicate more gender-responsive benefit sharing requirements; and b) be consistent with text used in the safeguards section. It also acknowledges the possibility of commercial private sector stake-/title holders, e.g. project-level REDD+, important to nested approaches.</p>	TREES does not include a prescriptive list of the eligible groups as that will vary from jurisdiction to jurisdiction. Furthermore, TREES does not provide requirements on which groups must receive the benefits.
10/1/2025	11	UNREDD		Benefit sharing arrangements	3.4.2	<p>The principles and criteria guiding how benefits are allocated</p> <p>Rather than, or in addition to, principles and criteria, it might be more pragmatic to require a description of what kinds of benefit allocated among stakeholders, including descriptions of elements such as: a) monetary and non-monetary benefits; b) carbon and non-carbon benefits; and c) costs versus benefits. This, together with other descriptive elements would then result in a straightforward, yet comprehensive set of requirements: who benefits- what benefits are shared - how benefits are shared.</p>	The requirements in TREES have been further clarified including some of these elements.
10/1/2025	12	UNREDD		Benefit sharing arrangements	3.4.2	<p>The processes used to develop and implement the benefit sharing arrangements</p> <p>Suggest making explicit reference to ERR rights requirements - The processes used to develop and implement the benefit sharing arrangements, in full respect of ERR rights, aligned with the framework provided in section 3.4.1 above</p>	The respect of the rights of the stakeholders is covered in TREES safeguards.
10/1/2025	13	UNREDD		Benefit sharing arrangements	3.4.2	<p>3.4.2 Benefit Sharing Arrangements</p> <p>The Participant shall provide a description of the benefit sharing arrangements that govern the distribution of proceeds and benefits derived from TREES Credits. Implementation of benefit-sharing arrangements is not possible in ex-ante issuance of credits.</p> <p>The processes used to develop and implement the benefit sharing arrangements.</p> <p>Given that transactions and proceeds are separate processes from the issuance of credits, we suggest clarifying that the requirement on benefit sharing within the Standard focuses on describing the arrangements in place to be activated to allocate proceeds and benefits from potential transactions of TREES Credits.</p> <p>Suggest deleting the reference to "implement" and refer only to develop/design benefit sharing arrangements.</p>	Clarifications were added on the timing for each requirement.

10/1/2025	14	UNREDD		Benefit sharing arrangements	3.4.2	In addition to describing the arrangements, the Participant shall demonstrate how the process used to develop and implement benefit sharing arrangements is consistent with TREES safeguards and report on this in the safeguard sections of the TREES Registration Document and TREES Monitoring Report, particularly: ... œ Safeguard D (full and effective participation of relevant stakeholders); and Consider highlighting the importance of issues related to gender issues as well as those related to youth and vulnerable groups by explicitly referencing them in relation to the requirement to demonstrate consistency with Safeguard D: œ Safeguard D (full and effective participation of relevant stakeholders, including women, youth and vulnerable groups); and	Thank you. This was included.
10/1/2025	15	UNREDD		ART timeline	3.9	3.9 EARLIEST CREDITING PERIOD START DATE AND VINTAGE [entire sub-section] Validation Delays: The average two-year delay in validation and verification is a concern. TREES should consider setting maximum review timelines or allowing retroactive crediting based on submission date rather than acceptance date. Retroactive Crediting: The current language allows crediting for up to four years prior to the "year of acceptance" of the TREES Concept. We suggests changing this to "year of submission" to avoid penalizing jurisdictions for long review timelines.	ART does not find it appropriate to set a maximum review timeline for validation and verification; resolving findings may require significant effort, and the effect of a deadline before all findings have been resolved would be a negative validation or verification opinion. The previous version was inconsistent in whether crediting may begin up to four years prior to the year of acceptance or the year of submission; this has now been changed to four years prior to the year of submission in Section 3.9 and throughout the Standard.
10/1/2025	16	UNREDD		Peat	4.1.2	4.1.2 Emission Factors For peat soils a methodology for tracking emissions through time both for the crediting level and during reporting periods must be presented. TREES would benefit from inclusive (of the main tropical peatland countries') methodological guidance on emissions and removals from peat soils. UN-REDD is available to enter into a dialogue with the ART Secretariat on this topic.	Thank you for your comment. We wanted to leave flexibility for Participants to use a variety of approaches, but will consider developing guidance on potential options after the publication of TREES 3.0.
10/1/2025	17	UNREDD		Editorial	4.2.2	4.2.2 Removal Factors Participants may determine that the emission factors do not need updating and this should be explained and justified in the TREES Documentation. Typo? Should read as - Participants may determine that the removals factors do not need updating..	This has been corrected.
10/1/2025	18	UNREDD		Removals	5.3	5.3 CALCULATING A TREES CREDITING LEVEL FOR REMOVALS Commercial forest is defined as any homogeneous tree planting or forest regeneration with the purpose of timber, fiber, fruit or tree sap harvest. To be eligible for crediting under TREES, commercial forests must not include any invasive alien species. Most countries will have planting statistics where for some planted areas, the species composition will not be available. The species can typically not be assessed through a remote sensing assessment. What would the implications of this missing data be for countries? What if this is missing for the reference period, but not for the crediting period?	We have clarified that the requirement on invasive alien species only applies to when a Participant is crediting for commercial forests under the spatially explicit approach in Section 4.3.1.
10/1/2025	19	UNREDD		Uncertainty	8	8. UNCERTAINTY [Entire sub-section] Recommend removing the requirement for annual uncertainty assessments, arguing that they are redundant and administratively burdensome. Instead, uncertainty should be assessed at the end of each crediting period.	It is critical for the market to have confidence in the results certified under ART. One key means of ensuring the results are real is through ensuring appropriate deductions for uncertainty of data which must be taken each year of crediting. To do so on any other timeframe risks overcrediting in years where uncertainty is not being calculated. ART permits uncertainty to be recalculated at the end of the crediting period for the five year period and for adjustments in crediting to be made if appropriate.
10/1/2025	20	UNREDD		Safeguards	12.1	12.1 PURPOSE TREES requires Participants to demonstrate they have implemented REDD+ activities defined in the REDD+ Implementation Plan consistent with Cancún Safeguards ensuring activities not only do no harm but also enhance social and environmental benefits. Participants would benefit from explicit clarification, here and/or in the BCB certification modules, of the two sets of requirements when it comes to enhancing social and environmental benefits	The text follows the language of the Cancun Safeguards agreed by the Conference of the Parties of the UNFCCC. Cancun Safeguard E is "That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of decision 1/CP.16 are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits". All requirements related to Safeguard E are detailed in the corresponding section of TREES.

10/1/2025	21	UNREDD		Safeguards	12.2	Due to the highly related nature of the Structure and Process indicators, Participants shall report on these together. Combining of structural and process indicators is a welcome revision as will significantly increase the clarity, and reduce the burden of safeguards reporting, validation and verification.	Thank you.
10/1/2025	22	UNREDD		Safeguards	12.2	There are three types of indicators: Suggest rephrasing to - There are two types of indicators: To clarify that Participants are required to report against two, not three indicators. ART could consider further alignment to UNFCCC concepts and language of 'addressing and respecting' safeguards by relabeling as follows: Structure and process indicators become 'addressing indicators'; and Outcome indicators become 'respecting indicators'. Further, the text on safeguards structure could be clearer on how safeguards outcomes are the results of implementing the structures and processes.	The text was adjusted to increase clarity.
10/1/2025	23	UNREDD		Safeguards	12.4	[Entire sub-section] The simplified language of safeguards indicator formulation, throughout, is also a welcome revision to improve clarity and reduce Participant transaction costs.	Thank you.
10/1/2025	24	UNREDD		Safeguards	12.4.4	12.4.4 Cancun 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, protect and fulfill the right of all relevant stakeholders, including women, youth and vulnerable groups, to participate fully and effectively... Despite no explicit reference to gender in the Cancun safeguards, the inclusion of gender-responsive language is a noteworthy positive improvement on TREES 2.0.	Thank you.
10/1/2025	25	UNREDD		Nesting & double counting	13.1	13.1 Double issuance The deduction for each calendar year shall be based on the verified or soon to be verified.... Consider setting the deduction based only on the verified number of ERRs.	We have removed "soon to be verified" in the text, and instead mentioned in this section that Participants must also take into account ERRs for which they do not have the rights, including in project areas that do not yet have verified credits.
10/1/2025	26	UNREDD		Nesting & double counting	13.1	Exception to this requirement The exception to the requirement of ERR's deduction should be considered to the full scope of the domestic use providing that the ERRs are not used for NDC accounting or international compliance. By including the terms "voluntary" and "international" in the exception paragraph adds clarity to the domestic scope of the exception, while ensures the credits aren't used beyond the host country and maintains environmental integrity for the accounting of mitigation efforts. An exception to this requirement may be granted in cases in which credits from projects located within the Participant jurisdiction are verified and/or issued by a GHG program and labelled as being allowed only for use in a domestic compliance or domestic voluntary market within the Participant jurisdiction. Further, this exception is only applicable if the Participant (i.e., the host country government) provides assurance and verifiable evidence that the specified project credits are only eligible for use towards meeting obligations under a domestic compliance or domestic voluntary scheme or program, and that no entity is permitted to make claims about the use of the specified project credits towards international corporate climate or net-zero targets. In the case of this exception, the volume of credits verified and issued to projects specifically for use in a domestic compliance scheme, and for which no claims are allowed to be made, will not be deducted from TREES issuance volume.	We have opted to remove this exception based on other comments. No current Participants are making use of this exception.
10/1/2025	1	Wildlife Conservation Society	Stephanie Wang	REDD+ Implementation Plan	3	Re "Clarify the required elements of the REDD+ Implementation Plan": In addition to outlining the drivers of deforestation and degradation and the activities to mitigate these drivers, we would recommend requiring the development of a theory of change to justify how these activities will effectively mitigate the drivers.	We have clarified in Section 3.3 that activities must be specifically address the drivers of deforestation and degradation and reduce emissions. ART does not find it possible or necessary to attribute results to individual activities, as jurisdictional programs produce results through an integrated collection of policies, programs and activities.
10/1/2025	2	Wildlife Conservation Society	Stephanie Wang	Carbon accounting	4	Re "Clarify the requirements for emissions activity data and provide additional references for good practices": The use of the term "disturbance" in the following sentence is confusing. "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." If disturbance is meant to refer to harvesting, suggest using the term "harvest" or "harvest or other disturbance."	We have clarified in Section 5.1.1 that this is meant to refer to the deforestation or degradation event.

10/1/2025	3	Wildlife Conservation Society	Stephanie Wang	Removats	5.3	Re "Clarify that removals must be connected to the Participant's REDD+ activities": The language is vague as is and merits more explanation. How exactly must the removals be connected to the REDD+ activities e.g. does this mean that the removals must be the result of the same activities that are leading to reduced deforestation and/or degradation? Or is this just reiterating the point made earlier that Participants can't claim credits from removals unless they also demonstrate emissions from deforestation and degradation have been reduced?	We have further clarified the requirements for the link between REDD+ activities and removals in Sections 4.3.1 and 4.3.2.
10/1/2025	4	Wildlife Conservation Society	Stephanie Wang	Removals	5.3	Re "Require commercial forest to exclude invasive alien species": Suggest adding some guidance on how to ensure that planted species are not invasive, for example, by reviewing national invasive species registries. In general, the term invasive is often used incorrectly.	We have clarified that this should use the national definition following the CBD in Section 4.3.1.
10/1/2025	5	Wildlife Conservation Society	Stephanie Wang	Removals	5.3	Re "Specify that the areas of commercial forest that exceed the crediting level must be those with the lowest removal factor": We could not find the referenced language in section 5.3 that mentions that the areas of commercial forest that exceed the crediting level must be those with the lowest removal factor. This section also references Section 4.1.3, which is not a section that exists in this consultation draft. It also includes an equation (6) on commercial forest removals reference area with no mention of this equation in the text nor is there an equivalent equation for natural forest removals reference area. In conclusion, section 5.3 currently lacks coherency and needs a careful update.	Thank you for your comment. We have reviewed the section for coherency.
10/1/2025	6	Wildlife Conservation Society	Stephanie Wang	HFLD	5.3	Re "Remove option for HFLD jurisdictions to claim avoided foregone removals": We support the availability of this option and encourage its continued inclusion in TREES 3.0 for HFLD jurisdictions in the current and future TREES pipeline.	Thank you for your comment. The ART Board has opted to maintain the removal of this option.
10/1/2025	7	Wildlife Conservation Society	Stephanie Wang	Permanence	7	Re "Clarify the requirements for Participants entering ART with a known reversal": We could not find any specific language in the updated version with this clarification, unless this is meant to cover if requirements when a reversal is reported in the first TREES Monitoring Report submitted to ART.	Yes, this refers to Participants that report a reversal in their first TREES Monitoring Report.
10/1/2025	8	Wildlife Conservation Society	Stephanie Wang	Corresponding adjustments/ CORSIA	13	Re "Clarify requirements for corresponding adjustments." We could not locate any additional language in the updated version of Section 13 with this clarification.	Section 13.3 contains information about changes to authorization that were not present in TREES 2.0.
9/19/2025	1	Wildlife Works	Will Gochberg	Nesting & double counting	3.1	we understand that ART allows Participants great flexibility to achieve emissions reductions and removals, and to establish governance over REDD+ activities in a manner that suits their national circumstances. However, we note that TREES' laissez-faire approach to nesting puts existing and future REDD+ projects in the difficult position of negotiating with governments to receive a fair allocation from the TREES Crediting Level. We suggest that it is appropriate for TREES to include a set of best practices for nesting, without being overly prescriptive. Furthermore, we recommend that these best practices focus on project baseline allocation based on the risk of future deforestation. This approach 1) directs financial incentives to the areas that need it most 2) properly rewards communities for the hard work of reducing deforestation 3) maximizes environmental integrity of TREES credits and 4) aligns with the other, most up to date, project-based REDD+ approaches in the voluntary carbon market.	Thank you for sharing this concern. In our view, there are many possible approaches to nesting and it should not be up to ART to determine which one(s) are most appropriate in a particular circumstance. We are working to develop a paper on nesting, which would describe various approaches a jurisdiction may take. We note that any approach to nesting must follow the TREES safeguards.
9/19/2025	2	Wildlife Works	Will Gochberg	Subnational deadline	3.1.1	We encourage ART to explain the rationale behind extending subnational accounting to 2040. While smaller jurisdictions are in theory better able to conduct rigorous FPIC, it is not clear exactly how these programs act as a step towards national-level accounting. This timeline extension would make more sense if there were a clear framework for transitioning from subnational to national programs. We also note that part of this transition involves building the demand required to incentivize national programs; the increased transaction costs associated with subnational jurisdictions obtaining corresponding adjustments (if they can obtain them at all) makes the demand side case for this weaker, all else equal. Finally, we acknowledge that in some cases there will not be the capacity or political support for fully national programs at any point in the next several years, leaving subnational programs as the only option.	The ART Board has elected to allow subnational accounting until 2035, at which point all Participants must be national governments with national accounting, though they may continue to credit at the subnational level. Please see the Statement of Reasons for more information.
9/19/2025	3	Wildlife Works	Will Gochberg	ERR Rights	3.4.1	Regarding the requirement that Participants demonstrate "rights to the ERRs generated from the accounting area," we recommend more specific language. Property rights of any kind may cover several features: rights to use, exclude others from using, sell/subdivide, inherit, etc. As most host governments are still formulating regulations specific to carbon rights, it would be useful for the TREES standard to be precise here as to exactly what kind of rights are required for participation.	TREES requires the demonstration of the rights to the Emission Reductions and Removals, but does not provide more prescriptive language because the nature of the rights varies. In some jurisdictions, it is tied to land tenure while in others it is tied to conducting activities. There will be contextual differences in each jurisdiction and that shall be explained in the documentation.
9/19/2025	4	Wildlife Works	Will Gochberg	Safeguards	3.8	We recommend adding language here indicating that no new laws/regulations related to the ART Program may violate the safeguard principles as outlined in TREES.	Conformance with safeguards indicators is already a requirement to obtain TREES credits.
9/19/2025	5	Wildlife Works	Will Gochberg	Biomass data	4.1	We strongly recommend that ART allows for the use of direct biomass data for the calculation of Crediting Levels. This departure from the traditional approach to estimating GHG emissions (activity data x emission factors) is possible now because the data are available and increasingly affordable. Stock-based carbon accounting will better capture the full spectrum of GHG emissions from forests, particularly from forest degradation, which is a large source of emissions for many countries. We also note the complexity under current accounting approaches in distinguishing between activities that are sources of emissions (see, e.g., Section 4.5): direct measurement of emissions from biomass data simplifies this process by removing the separation of deforestation from forest degradation. This option would align with the IPCC Guidelines for Greenhouse Gas Inventories, which include the option of stock-change/stock-difference methods which estimate emissions from changes in the carbon content of living biomass and dead organic matter (see, e.g., Vol. 1 Ch1. and Vol.4 Ch.2).	The use of biomass data under ART aligns with the recently published GFOI Guidance on biomass data: https://www.reddcompass.org/mgd/resources/GFOI_Biomass_Maps_Guidance-20251022.pdf
9/19/2025	6	Wildlife Works	Will Gochberg	Biomass data	4.1.2	We support the addition of biomass maps as a data source for deriving emission factors. We recommend including a requirement or encouragement for Participants that they supplement biomass data with ground truthing of the data through sampling of plots. We note that, per our comment on Section 4.1 above, it would be more straightforward to allow for a stock and change accounting approach using biomass data, which would introduce fewer sources of uncertainty than the activity data x emission factor approach.	We have added a requirement that biomass maps used for emission/ removal factors are calibrated and validated with nationally appropriate data to Sections 5.1.2 and 5.2.2.

9/19/2025	7	Wildlife Works	Will Gochberg	Permanence	7.1.3	Regarding the text “If the Participant does not have sufficient credits already issued into its account, future credits issued to the Participant will be placed into the buffer until the excess amount is replenished...”, we recommend clarifying whether the Participant’s account credits are automatically cancelled, or if they may choose to retain existing credits and contribute future credits to the buffer in order to account for a reversal. For example, if a Participant has credits in its account which are CORSIA-eligible, they may wish to hold them and contribute future verified credits to the buffer which are not eligible for whatever reason. Regardless, it should be clear that, after a Participant’s to-date buffer contributions do not cover a reversal, that any existing credits in their account are cancelled immediately at ART’s discretion (or not).	This has been clarified in TREES. Participants must first use eligible, verified credits already in their Registry account. If eligible credits are not available or insufficient to replenish the buffer pool, Participants may purchase other TREES Credits or use credits from their next verification.
9/19/2025	8	Wildlife Works	Will Gochberg	Permanence	7.1.3	“Alternatively, the Participant may purchase equivalent TREES Credits and use these to replenish the required buffer amount.” This language should clarify whether all TREES credits are deemed equally eligible for this purpose: can removals or HFLD credits be used to compensate for a reversal of emission reductions? Do corresponding adjustments matter?	We have clarified in Section 7.1.2 that CORSIA eligible credits must be compensated by buffer pool credits from CORSIA eligible issuances. The crediting approach does not matter for replenishing the buffer pool.
9/19/2025	9	Wildlife Works	Will Gochberg	Safeguards	12.1	We find the language in this section confusing. Specifically, that activities “... not only do no harm but also enhance social and environmental benefits” (emphasis added). This language could imply one or both of the following: 1) that these benefits improve over time across each monitoring period 2) that these benefits are additional to what would be observed in the without-program counterfactual scenario. However, the rest of Section 12 emphasizes conformance with Cancun Safeguards, documented through reporting on all of the indicators listed. If, for example, a Participant had mapped and secured customary tenure rights across a jurisdiction (Theme 2.3) prior to instituting a REDD+ program, and that mapping remained consistent after the program started, this particular benefit would not be additional nor improving over time but would seemingly meet TREES requirements. We thus recommend clarifying the language in this section.	The text follows the language of the Cancun Safeguards agreed by the Conference of the Parties of the UNFCCC. Cancun Safeguard E is “That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of decision 1/CP.16 are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits ”
9/19/2025	10	Wildlife Works	Will Gochberg	Safeguards	12.1	This section should spell out what happens if a Participant fails to have evidence of conformance with an indicator or if conformance lapses between monitoring periods. This could reference the table in Section 14.1, which indicates that conformance with social/environmental safeguards is within the scope of verification in each time period.	Explanations of the types of findings, including major and minor non conformances and their impacts in the audits, are in TREES Validation and Verification Standard.
9/19/2025	11	Wildlife Works	Will Gochberg	Nesting & double counting	13.1	Regarding the text “TREES requires the disclosure of any verified emission reductions and/or removals in the same accounting area, checks of duplicate registration under other programs (including offset programs) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to re-issuance on another,” we recommend additional detail on this process, which is relevant for some nested projects. Per Equation 21 in Section 10.4.1 suggests that emissions reductions from “other initiatives” should already be deducted from TREES ERs for a jurisdiction prior to issuance. So, does the language in 13.1 only apply to nested projects which have not been properly accounted for already in the ER accounting?	We have added a reference to the equations to make it clear that the deduction in 13.1 is the same as presented in the equations.
9/19/2025	12	Wildlife Works	Will Gochberg	Nesting & double counting	13.1	We also recommend adding specificity regarding what “soon to be verified” means.	We have removed “soon to be verified” in the text, and instead mentioned in this section that Participants must also take into account ERRs for which they do not have the rights, including in project areas that do not yet have verified credits.
9/19/2025	13	Wildlife Works	Will Gochberg	Complaints & appeals	16.2	The requirement that complainants must “live and/or use forest resources in the REDD+ accounting area” potentially excludes individuals and communities which have been forcibly evicted from the accounting area. We suggest that the language be modified to include these groups, whether or not the eviction is related to the REDD+ program.	Individuals/ communities that have been relocated from the accounting area have been added to the list of eligible complainants.
9/30/2025	1	World Bank	Catalina Becerra Leal	Eligibility	3.1	Comment: The threshold of ≥90% for national scale accounting, while requiring efforts to reach 100%, raises questions about its practical application. For example, if a country has 90% of its forests in a specific region (e.g., Peru, where forests are concentrated in certain provinces), does accounting for only that region qualify as national accounting, potentially excluding other provinces? Additionally, if a country’s forest area exceeds 90% in a defined region, is monitoring 100% of the territory mandatory? The relationship between the 90% requirement and the administrative levels could be made clearer as it is unclear if there is an alignment between these two concepts. Suggestion: Clarify how the administrative level requirement fits with the 90% requirement. For instance, regions representing administrative levels below the national could be excluded provided forest in these areas are isolated, patchy and historically not subject to deforestation rates of less than half of the national rate, and they represent less than 10% in forest area. Or the requirement could be, jurisdictions keep national administrative level but could exclude areas of forest that are isolated patchy and historically not subject to deforestation rates of less than half of the national rate, provided these are below 90%.	The >90% threshold applies to national level accounting only, e.g. a national accounting area. It does not apply to subnational accounting areas whether submitted by a national government or a subnational government.

9/30/2025	2	World Bank	Catalina Becerra Leal	Eligibility	3.1.1	<p>Comment: This language could be improved. For example, the Indigenous Concept from Peru aggregates ~992 subnational, scattered indigenous territories under a national submission, while the Madagascar FCPF ER Program aggregates connected municipalities where the next administrative level is irrelevant. The restriction on direct aggregation by subnational jurisdictions could lead to cherry-picking of areas with higher or lower deforestation rates, undermining environmental integrity. For indigenous territories, even if not spatially aggregated, additional requirements (e.g., clear nesting policies and legal frameworks within a global program like Peru's) are needed to ensure equitable representation.</p> <p>Suggestion: Rewrite the statement to clarify that subnational jurisdictions may aggregate as part of a national submission based on physical connectivity and area size compliance rather than administrative levels. Exception is required for indigenous territories. If jurisdictions are from indigenous territories and these are not geographically connected, these programs shall be nested in the national level (e.g., Peru's Indigenous Concept). If the decision is to allow in general the use of subnational jurisdictions that are not geographically connected, then clear requirements to remove the possibility of cherry-picking shall be included. For instance, a justification on how the programs were developed as part of the country's REDD+ readiness and transparency in terms of country decision making.</p>	The ART Board has opted not to include a requirement for connectivity or justification. Cherry picking is addressed by the minimum forest area and the restriction to boundaries no more than one level down from the national level. The requirement for national level accounting after 2035 will also address the concern around cherry picking. Any aggregation must be done by the national government, which is free to nest the subnational aggregated program within existing national programs.
9/30/2025	3	World Bank	Catalina Becerra Leal	FCPF transition	3.1.3	<p>Comment: The TREES 3.0 draft overlooks ISFL (BioCarbon Fund Initiative for Sustainable Forest Landscapes) programs, which are highly relevant legacy jurisdictional programs (e.g., Indonesia's Jambi with ~1 million hectares, Zambia, not an FCPF Readiness country). As noted earlier, the emphasis should not be placed in specific funds, but countries that have advanced significantly on their readiness programs and have developed Jurisdictional scale programs. This would include FCPF CF, ISFL and other jurisdictional scale programs developed by other FCPF readiness countries.</p> <p>Suggestion: Make more general Section 3.1.1 to make reference to 'legacy' or 'foundational' Jurisdictional REDD+ programs developed under acceptable standards such as FCPF or ISFL. This would allow participants like Indonesia (Jambi) and Zambia to transition to ART using similar eligibility criteria, based on their accounting areas and program history.</p>	The ART Board has opted to refine the eligibility for the Transition Pathway, including adding ISFL countries to Section 3.1.3, but require all crediting using this eligibility criteria to be labeled as "Transition Pathway" in the ART Registry. Please see the Statement of Reasons for more information.
9/30/2025	4	World Bank	Catalina Becerra Leal	ERR Rights	3.4.1	<p>Comment: The current text creates ambiguity regarding when rights to emission reductions must be demonstrated and how changes in transfer eligibility over time should be treated. The phrase "before the issuance of credits" suggests a pre-condition to issuance, but rights are in practice assessed during verification. Furthermore, the text does not explicitly address the possibility of retroactive issuance when eligibility increases in subsequent periods.</p> <p>The Costa Rica case under FCPF provides a concrete example: eligibility for ER titles increased between the first and second monitoring reports (from ~40% to ~42%), allowing areas with demonstrated performance to become eligible retroactively for the first period. This enabled the conversion of previously non-transferable ERs into transferable ones, supported by supplemental verification opinions and resulting in the retroactive issuance of Verified Emission Reductions (VERs). Without clear guidance, such cases risk inconsistent application across participants.</p> <p>Suggestion: Revise the requirement so that the percentage of ER titles must be demonstrated during verification, not "before issuance of credits." In addition, establish explicit provisions for retroactive issuance: if transfer eligibility increases after an initial verification, additional credits may be issued for earlier periods, provided this is substantiated through updated monitoring reports and supplemental verification opinions, and approved by the ART Secretariat. Including such provisions—drawing on the Costa Rica case as precedent— would ensure consistent, transparent treatment of rights and eligibility adjustments across participants.</p>	The timing to demonstrate the rights was further clarified in the text.
9/30/2025	5	World Bank	Catalina Becerra Leal	HFLD	3.5	<p>Comment: The use of the parameter 'carbon stocks' is misleading as it gives the reader the understanding that you are crediting for carbon stocks or similar. In reality, this equation establishes the maximum amount of emissions that it is allowed to increase. The equation is inspired from the equation used in the FCPF. Let us clarify that under the FCPF, carbon stocks are in reality estimated by multiplying the forest area in the program by the emission factor used for forests, so in essence, this means that the FCPF allows a maximum adjustment in historical emissions equivalent to an increase in 0.1% in the deforestation rate, i.e. if the country has a deforestation rate in the reference period of 0.2%, then the maximum adjustment would be of 0.1%, or in this case up to a 50% increase in deforestation or up to 0.3%. I think that presenting the equation as 'allowable increase in emissions' rather than carbon stocks is more accurate and would serve readers to understand better what it actually means. Moreover, the area of forest does not say much about the historical forest cover and expected deforestation trends,... for instance, countries like Central African Republic have large swaths of land of natural savannah and grasslands, but they do not qualify because they do not reach the minimum FC despite being actually and HFLD country. ROC and DRC have also large areas of natural savannahs that never contained forest.</p> <p>Suggestion: We would suggest changing the explanation to better explain where this value is coming from and avoid mentioning that this is related to the percentate of remaining carbon stocks as it si not corect. Please refer to the comment on equations provided further below.</p>	The HFLD Crediting approach does not credit for carbon stocks, but instead represents a conservative proxy of the emissions risk in the absense of REDD+ activities. We have added a sentence clarifying this to Section 4.2.
9/30/2025	6	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.1	<p>Comment: We welcome the flexibility provided by the standard by allowing pixel counting to be used. However, it is important to note that in many cases maps do not have pixels per se (e.g. Indonesia and Brazil have polygons), and in many cases the maps are as good as reference data (e.g. Guyana). In any case, if the option to use maps is given, if the estimate of the map is within the confidence interval is good, but TREES should define or constraint the width of the confidence intervals, otherwise if the confidence interval is 300% and the map estimate falls within, it might not mean much.</p> <p>Suggestion: Replace 'Pixel counts' by 'Map estimates' and define a maximum relative margin of error for activity data as ≤30%.</p>	<p>The confidence interval has been specified in Section 5.1.1; we do not find it appropriate to specify the relative margin of error as some classes may be very small areas.</p> <p>We have changed the term "Pixel counts" to "Map estimates" throughout the Standard.</p>

9/30/2025	7	World Bank	Catalina Becerra Leal	Peat	4.1.2	<p>Comment: The draft requires that peatland emissions be monitored over time while the crediting level remains static, which appears contradictory. In practice, emissions from peatlands vary annually; therefore, historical emissions cannot be represented by a single fixed value per year. Under this approach, Participants would only be able to report ERs from peatlands once an average is calculated across the full reporting period (e.g., five years). The current language may cause confusion about whether and how dynamic peatland emissions should be reconciled with a static crediting level. Another option is to monitor this annually, but the concern with this is that there would be overperformance the first half of the crediting period and underperformance the second half of the crediting period. In the case of peatland, this could be very very significant.</p> <p>Suggestion: Options available:</p> <ul style="list-style-type: none"> - Peatland emissions must be monitored annually, but ERs from peatlands may only be reported at the end of the crediting period (e.g., after five years) based on an average of monitored emissions. - Approach similar as removals from plantations. The average rate of deforestation in peatlands in the reference period is x. The emission reductions from peatland is basically the average rate of deforestation in the reference period, minus the average rate of deforestation since the start of the crediting period, multiplied by the emission factor and the numbers of years since the start of the crediting period. - Reference the FCPF Guidance Note on Accounting of Legacy Emissions and Removals (2021) as in the previous version. The issue with this approach is that it requires considering the legacy emissions since the beginning of the reference period, that it would lead to the same results as the approach in the second bullet point. 	We have added additional flexibility for peatland, allowing emissions to be accounted for immediately in the case of small areas of peat with low deforestation, and allowing the submission of variance requests related to the static crediting level when emissions are accounted for cumulatively. We hope this will address your concern. We have also added back the reference to the GCPF Guidance Note on Legacy Emission and Removals.
9/30/2025	8	World Bank	Catalina Becerra Leal	Carbon accounting	4.2.1	<p>Comment: The draft also requires defining a layer of initial removals each year that transitions to ongoing removals in subsequent years. Moreover, The draft requires that all areas of removals be provided in georeferenced files or equivalent documentation, and these areas shall only include land that has been converted from non-forest to forest; excluding infrastructure. This aligns with practice in other standards, where non-eligible areas such as settlements or infrastructure must be excluded. However, one concern is that the current wording appears to require specific polygons for every identified intervention, which may be administratively burdensome at large scales. This raises two concerns:</p> <ul style="list-style-type: none"> - It is unclear whether the crediting level for removals remains fixed for all years or adjusts with each annual layer. - The requirement for georeferenced files (e.g., polygons of removal areas) implies reliance on spatially explicit mapping, which may appear not too compatible with a sample-based monitoring approach. Moreover, having polygons that perfectly delineate the areas that are planted would be burdensome and impossible to achieve. <p>Suggestion: Clarify that:</p> <ul style="list-style-type: none"> - Participants must submit georeferenced files of intervention areas under identified programs/projects, which will define the geographic scope where non-forest to forest conversion is eligible for crediting. - Sample-based monitoring can still be applied within this boundary. For instance, "Areas where removals are generated shall be contained in a georeferenced file or other equivalent documentation showing the linkage of these areas to specific interventions under defined programs/projects. Activity data shall be estimated from these areas and shall only include estimates of area that has been converted from non-forest to forest excluding any infrastructure or other land that has not been converted". - Explicitly confirm whether the crediting level for removals is fixed or dynamic across years, to ensure consistent application. 	Section 5.2.1 has been split into two potential approaches - a spatially detailed approach that requires individual polygons for every identified intervention, and a sample-based approach. We hope this addresses the concerns raised in this comment.
9/30/2025	9	World Bank	Catalina Becerra Leal	Peat	4.6	<p>Comment: The draft requires Tier 2/3 methods for primary pools and gases, allowing Tier 1 methods only for soil organic carbon in peatlands under two conditions: (i) emissions from peatlands are <3% of total emissions, and (ii) the deforestation rate in peatlands is less than half of the rate in the total accounting area.</p> <ol style="list-style-type: none"> 1. Redundant condition: The second condition (peatland deforestation < ½ of the total area's deforestation rate) appears unnecessary, since the <3% threshold already ensures insignificance. Retaining this condition could prevent exclusion of soil organic matter emissions even when their contribution is negligible, forcing Tier 1 use that increases uncertainty and deductions unnecessarily. 2. In addition, the draft does not provide guidance on how the significance of pools, gases, or activities should be calculated, creating inconsistency in application (e.g., whether to use absolute values, removals, or net emissions) and in what period (reference period?) <p>Suggestion: - Reconsider or remove the second condition for Tier 1 use in peatlands, retaining only the <3% threshold as the key test for insignificance. - Provide explicit guidance on calculating significance, clarifying whether this is based on absolute emissions, removals, or net values, to ensure consistent treatment across Participants.</p>	We have purposefully set the conditions to require both small emissions and low deforestation rate. We have specified that the significance should be evaluated based on emissions in the reference period.
9/30/2025	10	World Bank	Catalina Becerra Leal	HFLD	5.2.1	<p>Comment: The draft sets the HFLD Score threshold but does not provide criteria to prevent opportunistic selection of subnational HFLD areas at the expense of other regions where deforestation is high. While the leakage discount addresses some of this concern, it is based on total forest area, not deforestation rates. This raises questions about whether leakage risk is being properly accounted for, especially since subnational programs may aggregate discontinuous areas.</p> <p>Suggestion: Introduce explicit criteria for subnational HFLD eligibility to reduce the risk of cherry-picking. For example:</p> <ul style="list-style-type: none"> - Ensure that leakage discounts for HFLD are informed by national deforestation rates, not only subnational rates. - Require that aggregated subnational HFLD areas demonstrate physical connectivity or ecological coherence, or otherwise justify the aggregation through policy logic. This would strengthen safeguards against opportunistic selection and improve environmental integrity. 	All accounting areas must meet the criteria in Section 3.1, including that the boundaries are no more than one administrative level down from the national level. Furthermore, subnational accounting is now only allowed until 2035.

9/30/2025	11	World Bank	Catalina Becerra Leal	HFLD	5.2.2	<p>Comment: Equation 5: The use of the parameter 'carbon stocks' is misleading as it gives the reader the understanding that you are paying for carbon stocks or similar. In reality, this equation establishes the maximum amount of emissions that it is allowed to increase. The equation is inspired from the equation used in the FCPF. Let us clarify that under the FCPF, carbon stocks are in reality estimated by multiplying the forest area in the program by the emission factor used for forests, so in essence, this means that the FCPF allows a maximum adjustment in historical emissions equivalent to an increase in 0.1% in the deforestation rate, i.e. if the country has a deforestation rate in the reference period of 0.2%, then the maximum adjustment would be of 0.1%, or in this case a 50% increase in deforestation. I think that presenting the equation as 'allowable increase in emissions' rather than carbon stocks is more accurate and would serve readers to understand better what it actually means. Moreover, the area of forest does not say much about the historical forest cover and expected deforestation trends,... for instance, countries like Central African Republic have large swaths of land of natural savannah and grasslands, but they do not qualify because they do not reach the minimum FC despite being actually an HFLD country. ROC and DRC have also large areas of natural savannahs that never contained forest. Suggestion: We would suggest the following notation which is easier to understand and does not differ that much from the previous equation. $HFLD\ CL = CL + Allowable\ adjustment = CL + Emissions\ equivalent\ to\ 0.05\% \text{ deforestation rate} \times conservativeness\ factor = CL + (0.05\% \times AF \times EF) \times (1 - DR_t)$. In the below graph we show the sensitivity analysis for variables Area of Forest (AF) and Deforestation Rate (Dt), which shows that the outcomes are similar, and marginally less conservative. Moreover, it is less sensitive to increases in forest area, which makes more sense. The proposed equation is also easier to understand.</p>	<p>The HFLD Crediting approach does not credit for carbon stocks, but instead represents a conservative proxy of the emissions risk in the absence of REDD+ activities. We have added a sentence clarifying this to Section 4.2. In our view, using carbon stock as a parameter is easier to understand and less complicated, as Participants may have multiple emission factors and EFs under TREES must also consider post deforestation/degradation land use.</p> <p>Thank you for sharing your concern around the use of the area of forest to determine eligibility to use the HFLD crediting approach.</p>
9/30/2025	12	World Bank	Catalina Becerra Leal	Removals	5.3	<p>Comment: The draft specifies that removals are eligible if they occur on lands non-forest for five years prior to planting/restoration and are "connected to the Participant's REDD+ activities." This wording could be interpreted narrowly, implying that only direct interventions by the Participant (e.g., government-led planting) are eligible. In practice, many removals may result from third-party actions (e.g., private sector or community planting initiatives) that are nevertheless part of or aligned with national REDD+ strategies or enabling government policies. Without clarification, there is a risk of excluding legitimate removals that contribute to the Participant's REDD+ objectives but are not directly implemented by them.</p> <p>Suggestion: Clarify that "Participant's REDD+ activities" include not only direct interventions (e.g., planting, restoration) but also enabling actions and policies that support reforestation (e.g., incentive programs, regulatory frameworks, partnerships). Eligibility should be contingent on a clear, documented connection between the removals and the Participant's REDD+ strategy or policy framework, ensuring transparency and delineation of boundaries.</p>	<p>We have further clarified the requirements for the link between REDD+ activities and removals in Sections 4.3.1 and 4.3.2.</p>
9/30/2025	13	World Bank	Catalina Becerra Leal	Removals	5.3	<p>Comment: The draft defines the crediting level for removals as the average annual area of conversion from non-forest to forest during the 5-year reference period, and considers only conversion above this average as eligible for crediting. However, in the previous paragraph it is noted that these have to be connected to the Participant's REDD+ activities, so if removals from REDD+ activities are not significant in the crediting period, it is unlikely that they will not exceed the removals in the reference period.</p> <p>Suggestion: Clarify that removals can only be credited if removals exceed the 5 year historical average. If this is exceeded, only removals from activities linked to the participant's activities shall be credited.</p>	<p>We have further clarified the requirements for the link between REDD+ activities and removals in Sections 4.3.1 and 4.3.2.</p>
9/30/2025	14	World Bank	Catalina Becerra Leal	Permanence	7.1	<p>Comment: There is inconsistency between the general TREES definition of a reversal ("where emissions in a crediting period exceed the crediting level") and the description in Section 7.1, which specifies that reversals occur when annual emissions exceed the crediting level after credits have been issued. This creates confusion in the context of the first monitoring report (MR1):</p> <ul style="list-style-type: none"> - Section 7.1.3 refers to reversals being reported in MR1, but if no credits have been issued yet, it is unclear how a reversal could occur. - More broadly, the definition explains when a reversal happens, but not what it means in quantitative terms. The draft could be interpreted as the whole negative balance being reversed, whereas in practice reversals should be limited to the reduction in cumulative emission reductions and removals since the start of the crediting period, compared to the previous reporting period. Otherwise, reversals could appear larger than the volume of credits ever issued. Without clarification, Participants and VVBs may apply inconsistent interpretations of whether early-year deficits are reversals, how to cap reversals relative to credits issued, and how negative performance in early years interacts with later positive performance. <p>Suggestion: Align the definition and procedures across Section 7.1, Section 7.1.3, and the overarching TREES definition by clarifying that:</p> <ol style="list-style-type: none"> 1. Reversals cannot occur before credits are issued. Year 1 results above the crediting level are not reversals. 2. A reversal is defined as the reduction in cumulative ERs relative to the previous monitoring report, and is capped at the total number of credits issued. 3. Early negative performance should be treated as deficits that must be offset before credits can be issued in later years of the same crediting period. 4. Provide explicit guidance on how reversals and deficits are calculated and accounted across reporting years, ensuring consistency between annual monitoring outcomes, cumulative accounting, and buffer deductions. 	<p>Thank you for the reflections. Section 7.1.3 clearly sets a cap on what can be considered a reversal and implicitly states that there cannot be a reversal in Year 1 as no credits have been issued. We will consider whether further guidance would be helpful as you suggest.</p>

9/30/2025	15	World Bank	Catalina Becerra Leal	Leakage	7.2.1	<p>Comment: The draft applies standardized leakage deductions based on the percentage of national forest area included in TREES. While this provides a simple rule, it may not always reflect the true risk of emissions displacement. Since leakage is fundamentally an emissions issue, it may be more accurate to assess it relative to the percentage of national forest carbon stocks included within or outside the program boundary, rather than area alone. In addition, the current approach does not take into account forest cover and emissions trends outside the program boundary. Where robust national or global monitoring systems exist, these trends could provide important information. For example: If the trend in forest loss or emissions outside the program area is negative (stable or decreasing), then the risk of leakage may be minimal. If the trend is upward (increasing), then higher deductions would be justified.</p> <p>Suggestion: Consider revising the leakage deduction criteria to be based, at least partly, on total carbon stocks and trends in deforestation at national level. This would increase accuracy and ambition while ensuring deductions are more closely aligned with actual leakage risk.</p>	The approach used in TREES is based on literature and a review of other program approaches and outcomes as outlined in the TREES 1.0 Statement of Reasons (https://www.art-redd.org/wp-content/uploads/2022/01/TREES-v1-Statement-of-Reasons-February-2020.pdf).
9/30/2025	16	World Bank	Catalina Becerra Leal	Nesting & double counting	10.4.1	<p>Comment: Two issues: 1) Equation 20 applies the uncertainty deduction to gross GHG ERs (GHG ER) before accounting for ER title allocations and deductions from other standards. 2) The deductions from other standards only consider credits that are transferable, not the buffer ERs. This is an issue.</p> <p>First, because by applying the uncertainty deduction to the gross ERs, rather than ERs after discounts under other standards, would mean that uncertainty discounts would be applied twice if a country is crediting under two separate standards (such as TREES and FCPF).</p> <p>Second, not discounting the buffer ERs issued under the other standard, would result in double use of buffer ERs under the two standards, which are underpinning the environmental integrity of credits issued under both standards. Moreover, this creates a potential inconsistency with Section 8, which indicates that credits discounted for uncertainty may later be released and serialized for issuance into the Participant's registry account if lower uncertainty is demonstrated at the crediting-period scale. It would not make sense that uncertainty ERs are released when the country might not have the ability to transfer title for these ERs, or the ERs have been already issued. All this would be solved if the uncertainty ERs are calculated after deductions of credits issued under other standards and to the ERs for which the country has ability to transfer title.</p> <p>Suggestion: Revise equation 20, 21 and 26 and the text in section 8 to clarify that uncertainty discounts and buffer discounts under TREES are calculated over the emission reductions after deduction of emission reductions (including buffer ERs and uncertainty buffer ERs) under the other standard (e.g. FCPF) and for which the program does not have ability to transfer title</p>	<p>In our view, the uncertainty deduction should be taken first in order to determine the actual emission reductions, accounting for uncertainty. This is also more conservative, as the deduction is a percentage of the total and so will result in a larger uncertainty deduction.</p> <p>TREES already requires the subtraction of buffer pool credits that could one day be returned; this includes all FCPF buffer pool credits (uncertainty and reversal risk pools), at the guidance of the World Bank.</p>
9/30/2025	17	World Bank	Catalina Becerra Leal	Editorial	2.3	<p>Comment: The phrase "may not overlap" in Section 2.3 introduces potential ambiguity. In legal and technical documentation, "may" typically implies optionality or permission, whereas the intended meaning appears to be a prohibition (i.e., overlap with the historical reference period is not permitted). In other standards, such as the FCPF Standard, the guidance in the FCPF Validation and Verification Guidelines (Section 5), which defines "shall" as a requirement to be followed, "should" as a recommended action, and "may" as an indication of what is permitted. Unless ART intends to suggest that overlapping with the historical reference period is optional, the use of "may" seems to not be clear. Consistent use of ISO-standard language (e.g., "shall not" for prohibitions) would enhance clarity, as outlined in the ISO house style guidelines (https://www.iso.org/ISO-house-style.html).</p> <p>Suggestion: Revise the statement in Section 2.3 to replace "may not overlap" with "shall not overlap" to clearly indicate a mandatory prohibition, aligning with ISO language conventions and the definitions provided in the FCPF Guidelines. Additionally, consider referencing or incorporating a similar language clarification to the glossary terms and definitions from Section 5 of the FCPF Guidelines (e.g., "shall," "should," "may") into the TREES 3.0 draft to ensure consistent terminology throughout the document.</p>	This change has been made.
9/30/2025	18	World Bank	Catalina Becerra Leal	FCPF transition	3.1.1	<p>Comment: While we welcome the inclusion of flexibility for FCPF countries, most FCPF countries lack jurisdictional REDD+ programs, while others have developed programs. We believe the intent should target legacy programs rather than all readiness countries, which may include those with no program history, creating potential loopholes. Moreover, it is important to provide a bit more of context on why these</p> <p>Suggestion: Revise to "Existing Jurisdictional REDD+ programs compliant with the FCPF Standard, developed by participants (national or subnational) located in FCPF Readiness Fund countries, may join ART with special eligibility criteria for at most two crediting periods if they have a TREES Concept accepted by ART no later than December 31, 2028."</p>	The ART Board has opted to refine the eligibility for the Transition Pathway, but require all crediting using this eligibility criteria to be labeled as "Transition Pathway" in the ART Registry. Please see the Statement of Reasons for more information.
9/30/2025	19	World Bank	Catalina Becerra Leal	Forests remaining forests	3.2	<p>Comment: The current exclusion of removals from forests remaining forests in Section 3.2 will impact several FCPF programs, including those in Chile, Guatemala, the Dominican Republic, Lao PDR, Indonesia, and Vietnam. This limitation requires either a provisional or definitive update to the requirements to address the needs of these jurisdictions. We note that a working group is already addressing this issue within ART; however, the complexity arises due to inherited removals, particularly for transitioning FCPF programs. Specific considerations for these programs' transitions are necessary to ensure fair and effective implementation.</p> <p>Suggestion: Retain the current provision pending further review but commit to developing specific guidance or updated requirements, either provisionally or definitively, in collaboration with the working group. Include tailored provisions for FCPF program transitions, accounting for the complexity of inherited removals, to ensure these jurisdictions can align with ART-TREES without undue disruption. This could involve a phased approach or exemptions where justified by existing program data. The WB would be available to provide the necessary lessons learned regarding methodologies used in FCPF.</p>	Thank you for sharing your concern. More information about the ART Board's decision not to include removals from forests remaining forests at this time is available in the Statement of Reasons.

9/30/2025	20	World Bank	Catalina Becerra Leal	REDD+ Implementation Plan	3.3	<p>Comment: The requirement for REDD+ implementation plans currently focuses only on describing ongoing and new activities to mitigate drivers of deforestation and degradation. However, there is no explicit requirement to demonstrate that the activities go beyond business-as-usual practices and that are ambitious. Moreover, there is no requirement to provide a financial plan to determine how such activities will be financed. Without such clarification, implementation plans may risk becoming purely descriptive rather than demonstrating proactive, additional efforts. Moreover, including this detail would enable further supporting credit additionality through prior consideration and ambitious plans that go beyond the BAU. These plans will become more and more important as the baselines become more and more ambitious. Countries will need to bring much more investment to further reduce their deforestation and degradation. Suggestion: Revise the text to require that implementation plans not only describe ongoing and planned activities but also demonstrate that (i) these activities were developed through prior consideration and planning, and (ii) they are intended to go beyond business-as-usual practices; iii) and provide a financing plan noting the cost and the sources of finance. This would ensure that TREES Participants provide evidence of additionality and proactive action in addressing deforestation and degradation drivers. This would also attract investors as the country would have a clear investment plan.</p>	<p>Section 3.3 clarifies that the Implementation Plan must be submitted as part of the TREES Registration Document, which would necessitate prior consideration and planning, and that it must include new or changed activities.</p> <p>ART also does not find it appropriate to apply financial additionality tests to jurisdictional programs. Participants are national or subnational governments, which do not make decisions solely based on finances. In addition, there is significant literature demonstrating that alternative land uses such as agriculture or mining produce much more significant revenues than conservation or restoration.</p>
9/30/2025	21	World Bank	Catalina Becerra Leal	REDD+ Implementation Plan	3.3	<p>Comment: The requirement states that “each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation.” However, “initial documentation” is not clearly defined — it should be clarified whether this refers to the Concept Note, the TREES Requirements Document (TRD), or other submissions. In addition, while the current text requires outlining drivers and activities, it does not specify that the implementation plan should demonstrate prior consideration in its design or that the activities go beyond business-as-usual practices. Without these clarifications, the requirement risks being applied inconsistently or interpreted as purely descriptive. Suggestion: Clarify what constitutes “initial documentation” (e.g., Concept Note, TRD). Revise the requirement to ensure that REDD+ implementation plans (i) demonstrate prior consideration in planning, and (ii) show that activities are designed to go beyond business-as-usual practices; iii) and include budgeted activities. This would strengthen consistency, additionality, and the credibility of implementation plans submitted under TREES.</p>	<p>Section 3.3 clarifies that the Implementation Plan must be submitted as part of the TREES Registration Document, which would necessitate prior consideration and planning, and that it must include new or changed activities.</p> <p>ART also does not find it appropriate to apply financial additionality tests to jurisdictional programs. Participants are national or subnational governments, which do not make decisions solely based on finances. In addition, there is significant literature demonstrating that alternative land uses such as agriculture or mining produce much more significant revenues than conservation or restoration.</p>
9/30/2025	22	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.1	<p>Comment: The draft requires that any changes in approaches over time must ensure spatial and temporal consistency of activity data estimation, be documented in subsequent TREES Monitoring Reports. The issue is that in many occasions approaches cannot be consistent, as data improves. In the FCPF the use of inconsistent approaches are allowed, provided these do not lead to overestimation of emission reductions. Suggestion: Would suggest clarifying that approaches over time shall ensure spatial and temporal consistency of activity data estimation. If consistent approaches are not possible, the participant shall demonstrate that these do not result in an overestimation of emission reductions (e.g. use of imagery with better spatial resolution in the monitoring versus the reference period, would lead to greater detection of deforestation so it would be conservative as emissions would be higher over the use of the previous resolution).</p>	<p>Participants are welcome to submit variance requests if they cannot ensure consistency; the approach proposed in the variance must be demonstrated to be either more accurate or more conservative.</p>
9/30/2025	23	World Bank	Catalina Becerra Leal	Calendar year	4.1.1	<p>Comment: Requiring satellite imagery strictly from January 1 to December 31 is impractical in many jurisdictions due to cloud cover, risking large no-data strata and uneven coverage. Absent clear allowances, Participants and V/Bs may face inconsistent decisions and delays. Consistency between baseline and monitoring datasets is also at risk if practical flexibilities aren't codified. Suggestion: Allow a defined buffer (e.g., up to six months beyond the reporting year) to compile cloud-free mosaics, with a requirement to apply the same rule consistently across the baseline and all monitoring years to preserve comparability. Provide explicit fallback methods for handling residual no-data strata (e.g., documented gap-filling hierarchy, SAR supplementation, or conservative treatment rules).</p>	<p>TREES does not require satellite imagery strictly from January 1 to December 31. Participants explain and justify their choices of imagery used for processing. Data that does not align with the calendar year may be prorated or interpolated.</p>
9/30/2025	24	World Bank	Catalina Becerra Leal	Calendar year	4.1.1	<p>Comment: The draft requires interpolation/proration to align to calendar years but it could be improved on how this is done, and it is unclear why interpolation is relevant. For discrete events like deforestation, interpolation can misattribute change (e.g., deforestation in adjacent years does not mean anything) and open gaming risks if rules differ at period boundaries. Pro-rating over a defined window is more defensible than interpolating point estimates between non-consecutive observations for discrete activities, which could be the case for inventory data, where you have a carbon stock in t0 and in t2, and you want to determine it for t1. Suggestion: Prefer pro-rating for discrete activity data; restrict interpolation to continuous variables (e.g., biomass stock levels in the case inventory data is used, not sure if this is relevant for ART-TREES). Require participants a single, documented rule (start/end alignment, window length) that shall be applied consistently across reference and crediting periods to prevent biases linked to using different rules in different periods. Include examples for this so that it is clear how this is applied.</p>	<p>Interpolation may be relevant for activity data based on statistics (e.g. timber harvest). The requirement for consistency between the reference and crediting period applies to all activity data approaches, including interpolation/ proration</p>
9/30/2025	25	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.1	<p>Comment: The draft cites Olofsson et al. (2014) and Jonckheere et al. (2024) for guidance on sampling design, response design, and analysis. CEOS has recently published the Land Cover and Change Map Accuracy Assessment and Area Estimation Good Practices Protocol which provides the latest science. https://pure.iiasa.ac.at/id/eprint/20873/1/CEOS_WGCV_LPV_Land_Cover_protocoL_Sept2025_V1.pdf Suggestion: We would suggest referring to this one rather than Olofsson. This is complementary to Jonckheere.</p>	<p>Thank you for sharing this reference. We have added it to section 5.1.1</p>

9/30/2025	26	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.1	<p>Comment: 1) 'Conditions specific to sample based estimate approach' should be revised to 'Conditions specific to maps with sampling'. In general too much detail, it includes technical guidance which is not needed and it could be replaced by requiring countries to follow the recommendations made in CEOS accuracy assessment manual in terms of transparency (error matrix, area estimate, adjusted areas, confidence intervals). 2) 'Conditions specific to systematic or random sampling': Too much detail is provided which is not necessary as it is basic statistics and it does not consider other options for systematic sampling. For instance, in many cases the initial point does not represent the beginning of the systematic sampling, in many countries there are grids where the point is randomly located within the boxes of the grid. Moreover, the intensification might not be linked to a map but to location of previous sample units. Moreover, the error matrix is not really applicable in post-stratification since post-stratification could be based on completely different classes.</p> <p>Suggestion: We would suggest simplifying the part of 'Conditions specific to sample based estimate approach' as with the previous version of TREES, and make reference to the CEOS validation manual. We would suggest removing 'conditions specific to systematic or random sample approach' as they are too detail, not applicable to wide range of cases and it is unclear it is really addressing a demand or an issue. We would rather suggest just referring to the CEOS accuracy assessment manual as it is the latest compendium and includes the latest. BTW, we would suggest replacing samples by sample units or sampling units. There are no multiple samples, there is one sample composed of multiple sample units.</p>	In our experience, it is important to explicitly require information in some areas of TREES to ensure consistent reporting. We have kept the level of detail, and made some small changes to address your comments.
9/30/2025	27	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.1	<p>Comment: Requiring high-resolution imagery from the same calendar year for accuracy assessment collides with persistent cloud cover; adding months of imagery can produce uneven spatial coverage, which, if naïvely pro-rated across 12+ months, can under- or over-estimate emissions. Guidance is needed on how to weight partial coverage and how to integrate optical and SAR data without bias.</p> <p>Suggestion: Provide accuracy-assessment guidance that:</p> <ul style="list-style-type: none"> - Formally permits supplementary months (aligned with the #1 buffer rule) and allows optical/SAR combinations; - Requires coverage-based weighting (do not assume homogeneous benefits across uncovered areas) and explicit disclosure of coverage masks; - Specifies how the validation sample is drawn when imagery spans multiple months/sensors, preserving design-based inference. 	TREES does not require satellite imagery strictly from January 1 to December 31. Supplementary months are already permitted. Guidance around image availability for accuracy assessment is too detailed and variable to include in TREES. ART will consider whether guidance on this and other technical topics would be helpful moving forward.
9/30/2025	28	World Bank	Catalina Becerra Leal	Alignment with UNFCCC and national systems	4.1.2	<p>Comment: The draft text requires that, where national GHG inventories use annualized accounting of postdeforestation carbon stock changes, the same approach must be used under TREES. It also specifies that if post-deforestation or post-degradation carbon stocks exceed pre-disturbance stocks, emissions shall be treated as zero. This raises several concerns:</p> <ul style="list-style-type: none"> - The linkage to national GHG inventories is introduced without sufficient explanation, even though REDD+ estimates and GHG inventories often use different constructs, definitions, and objectives. - National GHG inventories are not typically audited, unlike ART-TREES estimates, which undergo verification, creating a mismatch in rigor. - The new requirement for consistency with GHG inventories may have technical and political implications, as inventories are usually produced by different entities and assessed only under UNFCCC technical review, not by independent VVBs. - While in principle GHG inventories should inform ART-TREES reporting to ensure alignment with the Paris Agreement, the current language risks creating confusion and misalignment rather than clarity. Under the FCPF, countries were encouraged to ensure alignment and be transparent about it. <p>Suggestion: Reassess and clarify the requirement for consistency with national GHG inventories. Specifically:</p> <ul style="list-style-type: none"> - Explain the rationale for introducing inventory linkage in the TREES context, and under what circumstances it applies. - Clarify whether the requirement is mandatory or intended as encouraged alignment. - Acknowledge that REDD+ estimates and national GHG inventories are developed under different constructs and purposes, and provide guidance for reconciling definitional or methodological differences. - Consider establishing minimum expectations for consistency (e.g., harmonization of emission factors where feasible) without requiring full methodological alignment, unless countries explicitly choose this. 	This requirement has been removed from TREES 3.0.
9/30/2025	29	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The draft allows use of IPCC Tier 1 methods and defaults in limited cases (secondary pools and gases, post-emission carbon stocks, and minor activities <3% of reported emissions). However, the language does not clearly specify whether the 3% threshold is assessed relative to the crediting period or the monitoring period. This distinction is important, since results may differ significantly depending on the timeframe applied. Moreover, if the intent is to tie this to the monitoring period, it raises the question of why the threshold is defined against emissions rather than against emission reductions. Without clarification, Participants and VVBs may apply inconsistent interpretations.</p> <p>Suggestion: Specify whether the <3% threshold is to be calculated relative to total reported emissions during the crediting period or the applicable monitoring period. If the latter, consider using emission reductions instead</p>	We have clarified in Sections 5.5 and 5.6 that these conditions apply to the reference period.

9/30/2025	30	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The draft specifies that if post-deforestation or post-degradation land use carbon stocks are higher than pre-disturbance stocks, there can be no crediting for the net sequestration and emissions shall be treated as zero. This raises a question for cases where the post-deforestation land use is a plantation, which may in the long term reach carbon stocks higher than the pre-deforestation forest. It is unclear whether plantations fall under this provision and how they should be treated, creating ambiguity for programs where plantations are a common land use following deforestation.</p> <p>Suggestion: Clarify explicitly how plantations are treated in this context. Specify whether plantations with higher long-term carbon stocks than pre-deforestation forests are subject to the "treated as zero" rule, or whether they should be assessed differently. This would prevent inconsistent application in jurisdictions where plantation establishment is a relevant post-deforestation land use.</p>	If the plantations have a higher long-term carbon stock than the pre-deforestation carbon stock, this provision applies.
9/30/2025	31	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The draft requires that emission factors be reevaluated every five years, with Participants allowed to determine that no update is needed if justified. However, no criteria are provided for when updating is required. Without such criteria, there is a risk that outdated factors could be retained, potentially leading to overestimation of future emissions (e.g., if forests are losing carbon stocks but older, higher values are still applied). The provision also does not encourage efforts to reduce uncertainty in emission factors over time.</p> <p>Suggestion: Add explicit criteria stating that emission factors must be updated whenever failure to do so could result in the overestimation of emissions or emission reductions. Provide examples, such as declining carbon stocks due to degradation, forest age dynamics, or climate impacts. In addition, include language encouraging Participants to progressively reduce uncertainty in emission factors (e.g., through improved data collection, stratification, or inventory updates) as part of good practice.</p>	We have added a requirement to Sections 5.1.2 and 5.2.2 that the Participant must document the emission/ removal factors considered and justify that the selected emission/ removal factors are the most accurate or the most conservative. This requirement must be met every time the emission/removals factors are reevaluated. This requirement precludes the need to add specific criteria.
9/30/2025	32	World Bank	Catalina Becerra Leal	Carbon accounting	4.6	<p>Comment: The draft states that pools included must remain fixed for each crediting period and may not be excluded in future periods. While this ensures consistency, it does not explicitly address the case where previously excluded secondary pools become significant in later crediting periods. Without a requirement to reassess significance, there is a risk of systematically omitting pools that should eventually be included.</p> <p>Suggestion: Clarify that at the start of each crediting period, Participants must reassess the significance of secondary pools and gases. Any pool that has become significant should then be included, even if it was previously excluded.</p>	We have clarified in Section 5.6 that the estimates must be updated at the start of each crediting period.
9/30/2025	33	World Bank	Catalina Becerra Leal	Removals	5.3	<p>Comment: The draft requires that when multiple removal factors are appropriate, the lowest removal factor should be applied for crediting and included in the ongoing removals stratum. While conservative, this effectively enforces the use of a single removal factor in many cases, which may lead to a systematic underestimation of removals in commercial plantations or other diverse reforestation systems. Participants who can provide detailed information on planted areas by species and apply Tier 2 or 3 removal factors should not be penalized by being restricted to a single (lowest) factor.</p> <p>Suggestion: Revise the provision to allow the use of multiple removal factors where Participants provide sufficient documentation (e.g., species-specific data, Tier 2 or 3 removal factors, transparent stratification). Retain the lowest-removal-factor rule only as a default where such information is not available. This would balance conservativeness with accuracy and incentivize better data collection.</p>	We have modified the requirements in Section 4.3 such that Participants must remove areas proportionally across all strata or justify another method as being more appropriate and/or more conservative.
9/30/2025	34	World Bank	Catalina Becerra Leal	Removals	6.1	<p>Comment: Section 6.2 requires Participants to submit Monitoring Reports in years 1, 3, and 5 of the crediting period (with years 2 and 4 optional). A concern is that it may not be feasible to generate verifiable removal data or to identify non-forest-to-forest conversion areas over such short periods (e.g., 1-2 years). For many reforestation activities, measurable carbon removals only become significant over longer timeframes. This raises questions about whether Participants can defer reporting of removals until the end of the full crediting term, instead of attempting to report them in early years when data are limited.</p> <p>Suggestion: Clarify whether Participants may choose to delay reporting of removals until the end of the crediting period (or a longer interval) without penalty, while still being required to monitor and report on deforestation and degradation annually. Explicitly allowing this option would reflect biological growth realities and avoid administrative burdens from attempting to report negligible short-term removals.</p>	Section 2.5 now specifies that for the initial crediting period, Participants may submit an addendum for removals at a later date. Section 2.5 also clarifies that removals reporting does not need to follow the same frequency as emissions reporting. However, ART feels it is still important to have regular reporting on removals. Participants are welcome to submit variance requests on the timing of reporting.
9/30/2025	35	World Bank	Catalina Becerra Leal	Permanence	7.1.3	<p>Comment: The draft requires Participants to increase buffer contributions by 5% for five years following a reversal, resulting in a total buffer contribution of 30%. However, the text does not clarify whether credits can continue to be issued if the cumulative balance of emission reductions and removals remains negative after accounting for the reversal. Without this clarification, a Program could technically continue issuing credits despite an overall negative performance, with only the buffer increase as compensation. This would undermine environmental integrity, particularly in cases of large reversals.</p> <p>Suggestion: Clarify that no credits may be issued until the cumulative balance of emission reductions and removals (cumulative ERs – reversals) is zero or positive. Buffer increases should complement, not substitute, for restoring a positive cumulative balance. Explicitly stating this requirement would prevent scenarios where large reversals (e.g., exceeding prior credit issuance) are inadequately compensated by buffer contributions alone.</p>	Per section 7.1.3 of TREES, "When a reversal is identified in a TREES Monitoring Report, credits shall be cancelled from the pooled buffer account equal to the lower of I or II: I. The number of emissions above the crediting level II. The total number of credits previously issued to the Participant" Only a previously issued credit can be "reversed". Therefore, a Participant cannot have a reversal larger than the total number of credits previously issued. TREES requires Participants to fully replenish the buffer pool prior to new credits being issued for use, so TREES does ensure that a zero balance is restored prior to issuing new credits. Buffer pool increases for future years are not to replenish the buffer pool. Rather they reflect the higher risk that should be acknowledged if a jurisdiction has a reversal and ensure a higher contribution to the buffer pool by the Participant.

9/30/2025	36	World Bank	Catalina Becerra Leal	Permanence	7.1.3	<p>Comment: The draft specifies that if a reversal requires cancellation of more credits than the Participant has contributed to the buffer, the deficit must be replenished either by withholding future credits or by purchasing equivalent TREES credits. However, this approach allows continued credit issuance while the Program is still in a state of negative cumulative performance, with deficits being addressed only gradually or through external purchases. This raises concerns for environmental integrity, as it could permit credits to be issued before the underlying negative balance is corrected.</p> <p>Suggestion: Revise the provision to clarify that credits should not be issued until the Program has fully compensated for the negative cumulative performance that caused the reversal. Buffer replenishment mechanisms (future credit withholdings or external purchases) should be secondary measures, but issuance should be paused until cumulative emission reductions and removals are positive again. This would prevent situations where credit issuance runs ahead of environmental performance.</p>	As stated in previous responses, new credits are not issued until the buffer pool replenishment is completed. Participants have options for replenishment but the replenishment must occur.
9/30/2025	37	World Bank	Catalina Becerra Leal	Equations	10.4.1	<p>Comment: Equations 21 and 26 deduct uncertainty factors (UNCER_t for emission reductions and UNCREM_t for removals) directly from gross ERs/Removals to calculate adjusted values. However, under Section 8, a portion of the deductions may later be released and serialized if cumulative-period uncertainty calculations show lower uncertainty. The current equations do not reflect this mechanism, which may lead to misinterpretation that uncertainty deductions are permanent. In practice, this could result in under-crediting or inconsistencies between annual accounting and the end-of-period adjustments allowed under Section 8.</p> <p>Suggestion: Revise Equations 21 and 26, or their explanatory text, to clarify that: - The UNCER_t / UNCREM_t deductions shown are provisional and may be partially re-issued at the end of the crediting period, in line with Section 8. - Alternatively, add a footnote to both equations cross-referencing Section 8, specifying that deductions for uncertainty are subject to recalculation at the crediting-period scale and may result in additional serialized credits.</p>	This has been specified in the explanatory text of Equations 27 and 32.
9/30/2025	38	World Bank	Catalina Becerra Leal	Corresponding adjustments/ CORSIA	13.3	<p>Comment: The draft states that ART may remove authorization labels (e.g., ITMO/CORSIA) from units not yet first transferred if authorization is rescinded, and that if Parties specify that revocation can also apply to first transferred units, ART will require processes to avoid double counting. However, the last sentence ("ART will not remove the authorization label from any units") is unclear and may contradict the prior text. Revoking labels after the first transfer might be an issue for CORSIA eligibility purposes.</p> <p>Suggestion: Revise the paragraph to state explicitly that:</p> <ul style="list-style-type: none"> - Authorization labels (e.g., ITMO/CORSIA) may be revoked only prior to first transfer, consistent with current CORSIA eligibility expectations. - Once a unit has been first transferred, its authorization label is permanent, and revocation cannot occur retroactively. - The final sentence should be clarified or rewritten to avoid ambiguity, as the current wording suggests a contradiction. 	Thank you for the comment. To clarify, ART will never remove an authorization label. If a Party revokes authorization after first transfer, they will need to follow their process to avoid double counting.
9/30/2025	39	World Bank	Catalina Becerra Leal	Other	1.2	<p>ART Secretariat responsibilities: The inclusion of the responsibility to "socialize any requirements with stakeholders" is advisable.</p>	Thank you for the suggestion. Language has been added to Section 1.2.
9/30/2025	40	World Bank	Catalina Becerra Leal	Editorial	1.2	<p>ART Secretariat responsibilities, bullet point 4: Comment: The term "Participant's" appears to contain a typo and should likely be corrected to "Participant"s" for grammatical accuracy Suggestion: Update "Participant's" to "Participant"s" to ensure consistency and correctness throughout the document.</p>	This has been corrected.
9/30/2025	41	World Bank	Catalina Becerra Leal	Editorial	2.1	<p>Comment: The reference to a "Validation and Verification Opinion" in Section 2.1 appears to be inconsistent with the terminology used elsewhere in the TREES 3.0 draft. Specifically, Section 2.4 and other sections (10 out of 11 references to "opinion") consistently use the term "Verification Opinion" without mentioning "Validation Opinion." This discrepancy suggests a potential typo in Section 2.1, which could confuse stakeholders regarding the applicable documentation.</p> <p>Suggestion: To ensure clarity and consistency, we recommend revising the phrase "Validation and Verification Opinion" in Section 2.1 to either:</p> <ol style="list-style-type: none"> 1. Replace with "Verification Opinion" to align with the terminology used throughout the document, assuming this was a typo, or 2. Provide explicit clarification in Section 2.1 or a relevant section to define the role of a "Validation Opinion" if it is indeed a distinct requirement separate from the Verification Opinion. 	Thank you for your comment, we have removed the word "opinion" in Section 2.1, as this referred only to a successful validation and verification and not to a "Verification Opinion" as referenced elsewhere in the document.
9/30/2025	42	World Bank	Catalina Becerra Leal	ART timeline	2.1	<p><i>"The Secretariat submits the Participant's TREES Documents, the Validation and Verification reports and the Secretariat's recommendation to the ART Board for approval. The Board may request additional information as appropriate before approving the credit issuance."</i></p> <p>Comment: It is essential to enhance predictability by clarifying the expected turnaround times for each step in the approval process, particularly for this stage. It is unclear whether approvals are intended to occur only during ART Board meetings or if an electronic approval process is an option. Requiring the Board to approve every individual credit issuance might place an excessive burden on its members, potentially delaying the process.</p> <p>Suggestion: Provide specific guidance on the anticipated timelines for the Secretariat's submission, Board review, and final approval, including whether electronic approvals are permissible between Board meetings. Consider delegating routine credit issuance approvals to the Secretariat, with the Board retaining oversight for exceptional cases or when additional information is requested, to reduce the workload and improve efficiency. This could be further discussed during the team review to align with operational needs.</p>	ART Board approval of credit issuances is an important part of ensuring integrity under ART. ART does not feel it is appropriate to put a timeline on this step. Special ART Board meetings may be scheduled if an issuance does not align with an existing ART Board meeting.

9/30/2025	43	World Bank	Catalina Becerra Leal	ART timeline	2.2	<p><i>“Following ART Board approval, the Participant’s TMR and, if applicable, updated TRD are made public in the ART Registry and TREES credits are serialized based on the verified volume.”</i></p> <p>Comment: The process described lacks sufficient detail, which could lead to confusion. It is unclear how and when the TMR and updated TRD are made public, as well as the specific steps or timeline for serializing TREES credits based on the verified volume.</p> <p>Suggestion: Enhance the text by specifying the timeline and method for making the TMR and updated TRD public (e.g., within a set number of days post-approval) and clarify the serialization process for TREES credits, including how the verified volume is determined and applied. This would improve transparency for participants and stakeholders.</p>	Verified volumes are determined through the independent validation and verification process which is outlined in the TREES Validation and Verification Standard. ART does not feel it is appropriate to explain the operational steps for posting documents in the ART Registry in TREES.
9/30/2025	44	World Bank	Catalina Becerra Leal	ART timeline	2.3	<p><i>“If a Participant exits ART for any reason and wishes to rejoin ART in the future, the Participant must submit a TMR, and if necessary, a TRD, covering all years since the Participant’s last verified TMR was submitted. The Report(s) must be validated and verified in accordance with the requirements of TREES. All provisions of TREES must be met including safeguards and reversals provisions.”</i></p> <p>Comment: The requirement to meet all TREES provisions upon rejoining lacks clarity regarding which version of the standard applies, especially for programs that have been in suspension. This ambiguity could complicate compliance for participants returning after a period of inactivity.</p> <p>Suggestion: Specify which version of the TREES Standard applies upon rejoining—e.g., the version in effect at the time of the participant’s last verified TMR or the latest version with adjustments for suspended status. It would be important to also define if there would be a grace period in the case the latest version is applicable.</p>	The appropriate version will highly depend on the circumstances of the Participant. Therefore, ART does not feel it is possible to outline every possible case in TREES. We will work with Participants on a case-by-case basis upon rejoining.
9/30/2025	45	World Bank	Catalina Becerra Leal	ART timeline	2.5	<p>Comment: Based on team experience in VAL-VER working with FCPF but also TREES experience, combined validation and verification processes often require more than 12 months to complete. For instance, some ART Participants (e.g., Ghana and Vietnam) have experienced significant delays since their kickoff meetings (KOM), a challenge that appears inevitable due to the complexity involved. While a 12-month deadline may be feasible for standalone verification processes (e.g., the Guyana case), it seems impractical for combined validation and verification activities.</p> <p>Suggestion: Adjust the timeline in Section 2.5 to allow at least 18 months for submission of combined validation and verification processes, while retaining the 12-month deadline for standalone verification processes.</p>	The deadline in Section 2.5 has been updated to 18 months for an initial validation and verification, and 12 months for subsequent validations or verifications. The VVB may request an extension if needed.
9/30/2025	46	World Bank	Catalina Becerra Leal	ART timeline	2.6	<p><i>“Following acceptance of the TREES Concept, the Participant shall submit the TRD within two calendar years of the calendar year in which the TREES Concept was submitted.”</i></p> <p>Comment: The timeline provided could lead to inconsistent timelines as they will depend on whether the concept note was submitted in January or December.</p> <p>Suggestion: Clarify the timeline by specifying the exact number of days (e.g., 730 days, equivalent to two years) from the date of TREES Concept acceptance for submitting the TRD, rather than relying on “calendar years.” This approach would provide a consistent deadline regardless of the submission month and could be detailed in the text or a related guidance note.</p>	TREES 3.0 intentionally uses calendar years for Participant deadlines throughout the Standard.
9/30/2025	47	World Bank	Catalina Becerra Leal	Document public comment period	2.6.2	<p>Comment: The process for handling comments could be improved with additional guidance for the VVBs. Key issues for VVBs to determine may be: (1) verifying the authenticity of the commenting party, (2) assessing the relevance of comments to implemented activities and compliance-related issues, and (3) defining the VVB’s role in requesting the Participant to address these comments in the TRD, evaluating whether they were adequately considered, and reporting the outcome. It is also unclear whether this process applies to both the TRD and TMR or only one of these documents. There is guidance from the UNFCCC CDM document (https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file2021092115831128/reg_stan06_v03.0.pdf#page=46), that could help.</p> <p>Suggestion: As part of Section 2.6.2 require VVBs to: (1) confirm the authenticity of commenting parties, (2) determine the relevance of comments to activities and compliance (and provide criteria for doing so), and (3) a clear role for the VVB to request the P to address comments in the TRD, assess their incorporation, and report findings in the validation/verification process. Specify whether this applies to both TRD and TMR or only one, drawing on best practices from the referenced UNFCCC CDM guidelines.</p>	Thank you for this suggestion. We will consider whether additional details on the process are necessary as we complete the review of the TREES Validation and Verification Standard.
9/30/2025	48	World Bank	Catalina Becerra Leal	FCPF transition	3.1.3	<p>Comment: The term “FCPF Carbon Fund Participants (CFP)” has a very specific meaning, referring to entities participating in the Carbon Fund rather than to the programs themselves. Using this terminology in TREES 3.0 could cause confusion and misinterpretation.</p> <p>Suggestion: Replace “FCPF Carbon Fund Participants (CFP)” with “FCPF REDD+ Programs” to ensure clarity and alignment with the intended scope. Please, review the most updated version of the FCPF Glossary of Terms in case of doubt: https://www.forestcarbonpartnership.org/sites/default/files/documents/fcpf_glossary_of_terms_2022_2.3.pdf</p>	The Transition Pathway is for government participants, not programs. We have changed the language to refer to “FCPF Carbon Fund and ISFL Country Participants” to avoid any confusion.

9/30/2025	49	World Bank	Catalina Becerra Leal	REDD+ Implementation Plan	3.3	<p>Comment: Please refer to the previous comment on implementation plans. REDD+ Strategies are often outdated and are not detailed enough. Moreover, the text does not explicitly require inclusion of a financial plan, which is essential for demonstrating feasibility, sustainability, and effective implementation of REDD+ activities.</p> <p>Suggestion: Revise the requirement to request participants to use recent implementation plans, which include a financial plan, outlining projected costs, funding sources, and mechanisms for ensuring long-term implementation and sustainability. The REDD+ Strategy and Action plan may be used if they are recent and include all the previous information.</p>	<p>We have updated the requirements in Section 3.3 to require that the REDD+ Implementation plan used for TREES "align with" the National REDD+ Strategy, or that any differences are explained.</p> <p>ART also does not find it appropriate to apply financial additionality tests to jurisdictional programs. Participants are national or subnational governments, which do not make decisions solely based on finances. In addition, there is significant literature demonstrating that alternative land uses such as agriculture or mining produce much more significant revenues than conservation or restoration.</p>
9/30/2025	50	World Bank	Catalina Becerra Leal	ERR Rights	3.4.1	<p>Comment: The current requirement asks Participants to describe and provide evidence of agreements with other ERR right holders but does not specify the period those agreements must cover. Without such clarification, there is a risk that agreements could be incomplete, not aligned with the relevant monitoring or crediting periods, or otherwise insufficient for ensuring clear rights transfer.</p> <p>Suggestion: Revise the text to require that agreements with other ERR right holders cover the relevant monitoring period or crediting period. This would ensure that rights are fully secured and documented for the timeframes in which emission reductions are generated and credits are issued.</p>	<p>This was further clarified in the text.</p>
9/30/2025	51	World Bank	Catalina Becerra Leal	Benefit sharing arrangements	3.4.2	<p>Comment: The text identifies stakeholder groups eligible to receive benefits but does not define what is meant by "benefits." Without clarification, there is a risk of inconsistent interpretation across Participants, particularly regarding whether benefits must be monetary or non-monetary or both. In addition, the listed requirements focus on the process for developing and implementing benefit-sharing arrangements but do not include other key elements such as monitoring and reporting of benefit distribution or the mechanisms for the flow of funds. These aspects are crucial for transparency and accountability.</p> <p>Suggestion: Define "benefits" explicitly in the text or glossary, clarifying that they may be monetary and nonmonetary (e.g., direct payments, capacity building, infrastructure, livelihood improvements). Expand the requirements on benefit-sharing arrangements to also include provisions for monitoring and reporting and the flow of funds/financial management mechanisms, to ensure robust, transparent, and accountable benefitsharing systems. The FCPF has an online platform with more resources. https://www.forestcarbonpartnership.org/bio-carbon/en/index.html including definitions of benefits and minimum requirements for benefit sharing plans.</p>	<p>Both monetary and non monetary benefits are now mentioned.</p>
9/30/2025	52	World Bank	Catalina Becerra Leal	Additionality	3.5	<p>Comment: The paragraph frames additionality exclusively through a performance-based, conservative historical baseline, but it could be strengthened through prior consideration of the REDD+ Programs. The reality is that most if not all REDD+ programs that will apply to ART have begun the establishment more than a decade ago through the REDD+ readiness. Countries launched their REDD+ processes which enabled the adoption of certain policies and regulatory frameworks and began attracting investment. All this was done considering that there would be eventually a Phase 3 that would enable countries to access finance. Those actions were done as a result of carbon finance. Therefore, prior consideration is embedded in the REDD+ process, but this should be made clearer in the standards.</p> <p>Suggestion: Add language further justifying additionality through prior consideration which is in principle embedded in the REDD+ readiness and implementation process. Ideally participants should explain this in their TRDs.</p>	<p>Thank you for your reflections. Additional information requirements have been added to the REDD+ Implementation Plan in Section 3.3.</p>
9/30/2025	53	World Bank	Catalina Becerra Leal	Lookback period	3.9	<p>Comment: Allowing Participants to claim credits for up to four years prior to Concept acceptance is a positive provision, but the text does not explicitly address the role of prior consideration. Without such clarification, it may appear that early actions or REDD+ readiness efforts undertaken before the Concept submission are incidental, rather than intentional steps that should be recognized as part of demonstrating additionality.</p> <p>Suggestion: Strengthen the text explaining that REDD+ countries have been involved in the last decade and that the TREES program is the result of this readiness and implementation process. We also suggest strengthening the requirements by requiring participants to provide information on prior consideration: "Participants shall provide an overview of their REDD+ readiness process and the timeline prior to the crediting period as a way to demonstrate prior consideration as a way to contextualize the efforts of the TREES program."</p>	<p>Thank you for your comment, we agree that most REDD+ countries have been working towards results-based finance for over a decade. Per Section 3.3, Participants must explain new and changed activities, in addition to any ongoing activities, to reduce emissions during the crediting period. This may include activities that began prior to the submission of the TREES Concept.</p>
9/30/2025	54	World Bank	Catalina Becerra Leal	Forest definition	4.1.1	<p>Comment: The text specifies that emissions in natural forest and planted forest should be assessed and reported separately, but it does not address secondary forests. In Africa, emissions from secondary forests could be substantial. The definition of natural forest does not seem to include secondary forest, which might mean that deforestation from secondary forest is not included anywhere.</p> <p>Suggestion: Expand the provision to clarify that natural forests include secondary forests.</p>	<p>Per Section 3.6, Participants must use the definition of forest from their UNFCCC reporting which will include secondary forests in many cases.</p>

9/30/2025	55	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The requirement that “all methods used for estimating emission factors shall be justified and sufficiently detailed in the TREES Registration Document to allow traceability of information to the source during verification” is ambiguous. It does not specify what qualifies as “justified” or “sufficiently detailed.” Without further elaboration, Participants and VVBs may interpret this differently, leading to inconsistent documentation standards.</p> <p>Suggestion: Expand the guidance to specify the minimum expectations for justification and detail. For example, require that Participants document:</p> <ul style="list-style-type: none"> - All literature references and data sources used, - The assumptions applied, - Whether and how data were derived from a National Forest Inventory (NFI) or other recognized datasets, and - The steps taken to ensure traceability of emission factor values back to the original sources. 	We have added a requirement to Sections 5.1.2 and 5.2.2 that the selected emission/ removal factors must be justified as “the most accurate or the most conservative”. The evidence must be sufficiently detailed that the VVB can understand what was done; if they do not understand, they will request more information from the Participant.
9/30/2025	56	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The draft states that for land uses with cyclical systems and periodic harvest cycles, the “longterm average carbon stock of one full rotation shall be used.” However, this language could be clearer. As written, it may be interpreted narrowly (e.g., only considering sequestration or only the first years of a cycle), whereas the long-term average should explicitly reflect both sequestration and subsequent carbon losses from harvesting or land clearing. Without such clarification, there is a risk of inconsistent or incomplete accounting, particularly for plantations, thinning regimes, or other managed forest systems.</p> <p>Suggestion: Revise the language to specify that the long-term average carbon stock must reflect both carbon sequestration and subsequent losses across the full harvest or management cycle, not just the growth during the cycle. For instance, if the cycle is 20 years, and harvesting is 21 years, the calculation should be done across 21 years. Apply this clarification consistently in Section 4.1.2 and Section 4.2.2 (Removals Factors), where the same principle may be referenced.</p>	We have specified that a full rotation includes harvests or fallow periods in Section 5.1.2
9/30/2025	57	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The draft defines emission factors as the net carbon stocks in the post-deforestation or postdegradation land use, using the phrase “observed post-deforestation.” This wording could be misleading, as it may suggest relying on short-term or immediate post-disturbance measurements. For consistency and conservativeness, the reference should be the long-term average carbon stocks of the post-deforestation or post-degradation land use.</p> <p>Suggestion: Replace “observed post-deforestation” with “long-term average post-deforestation carbon stocks”, to make clear that emission factors must account for long-term equilibrium conditions in the new land use, rather than short-term or transitional observations.</p>	We have made this change in Section 5.1.2.
9/30/2025	58	World Bank	Catalina Becerra Leal	Carbon accounting	4.1.2	<p>Comment: The requirement to report “confidence intervals from sampling errors” assumes that emission factors are always derived from sample-based estimates. However, in some cases emission factors may come from alternative sources (e.g., literature values, national forest inventories, IPCC defaults, or models) that are not based on direct sampling. In such cases, reporting sampling-based confidence intervals is not applicable, which may lead to inconsistent or unclear reporting.</p> <p>Suggestion: Clarify that where emission factors are not derived from sampling, Participants shall instead report available uncertainty information appropriate to the source (e.g., published confidence intervals, error ranges, or conservative assumptions), and explain the basis for its application. This ensures traceability and transparency without imposing a non-applicable requirement.</p>	This sentence has been modified in Section 5.1.2 and Section 5.2.2
9/30/2025	59	World Bank	Catalina Becerra Leal	Carbon accounting	4.3	<p>Comment: The draft requires Participants to document stratification procedures and updates but does not provide a definition of stratification. However, stratification is being used in the standard with many different meanings. For instance, in the activity data it is used as strata for the sampling design, which does not correspond to the forest stratification. As part of the emission factor, the same, but here it seems it relates to the stratification as defined in the IPCC Guidelines and guidance.</p> <p>Suggestion: Add a definition of stratification, either in Section 4.3 or in the glossary, aligned with IPCC/MGD guidance. For example: “Stratification is the process of disaggregating a land-use category (e.g., Forest Land, Cropland, Grassland) into logical, typically homogeneous subdivisions (e.g., tropical/dry forest, crop types, improved/unimproved pastures). Stratification also refers to sampling approaches, where it serves to reduce variability and improve precision, and it is also used in this document.” Providing this definition would improve consistency in application and verification across Participants.</p>	We have defined what we mean by stratification in Section 5.3, and added to footnote to differentiate from the use of “stratification” for sampling design
9/30/2025	60	World Bank	Catalina Becerra Leal	Carbon accounting	4.4	<p>Comment: The draft allows both land-based and activity-based accounting but does not define these terms. Without clear definitions, Participants and VVBs may apply inconsistent interpretations, especially since these approaches differ significantly in scope, data requirements, and treatment of uncertainty.</p> <p>Suggestion: Provide clear definitions of each approach, consistent with IPCC and REDD+ guidance.</p>	We have added these to the definition section.
9/30/2025	61	World Bank	Catalina Becerra Leal	Carbon accounting	4.5	<p>Comment: The draft requires that emissions from forest degradation be included unless exclusion can be demonstrated to be conservative, using the criterion that gross annual emissions from degradation are higher in the prior five years than in the current crediting period. The reference to gross emissions is unclear, since emissions are typically reported and accounted as net values (after considering both emissions and removals). Without clarification, this wording could be misinterpreted or applied inconsistently.</p> <p>Suggestion: Clarify whether “gross annual emissions” refers to:</p> <ul style="list-style-type: none"> - Emissions before accounting for any removals in the same area, - Or whether the intent is to compare net emissions from degradation across periods. 	We have removed this requirement from Section 5.5 in response to another comment.

9/30/2025	62	World Bank	Catalina Becerra Leal	Removats	4.5	<p>Comment: The draft states that removats must be excluded in any year where “the emissions from deforestation and degradation exceeds the TREES crediting level,” and that HFLD Participants may claim removats in years where these emissions are “within 15% of the TREES crediting level.” Two points need clarification:</p> <ul style="list-style-type: none"> - For the first condition, it is unclear whether “emissions from deforestation and degradation” refers to the total combined emissions (deforestation + degradation) or whether each source is assessed independently. - For the HFLD provision, it is also unclear whether the “within 15%” test applies to the sum of deforestation and degradation emissions or to each source separately. Ambiguity on this point may lead to inconsistent application by Participants and verifiers. <p>Suggestion: Clarify explicitly that:</p> <ul style="list-style-type: none"> - The phrase “emissions from deforestation and degradation” refers to the total combined emissions (deforestation + degradation). - The 15% threshold for HFLD Participants also applies to the total combined emissions rather than being assessed separately for deforestation and degradation. 	We have removed the phrase “deforestation and degradation” from this requirement to avoid confusion; the Participant should use the total emissions from all activities/pools required under Section 5.
9/30/2025	63	World Bank	Catalina Becerra Leal	Calendar year	5	<p>Comment: The draft states that “interpolation is permissible in cases where data does not coincide with the beginning and end of specified calendar years.” However, this appears to describe pro-rata allocation (proportionally distributing data across calendar years), rather than interpolation (estimating values between known data points). The current wording may cause confusion in application, since interpolation and pro-rata are different methods. In addition, the last two sentences of the paragraph — “The initial crediting period start date shall not be more than four calendar years prior to the year of acceptance of the TREES Concept. Crediting levels shall be updated every five calendar years at the start of a new crediting period” — may not be necessary, as they restate requirements already addressed elsewhere in TREES (e.g., Section 2.3).</p> <p>Suggestion:</p> <ul style="list-style-type: none"> - Replace “interpolation” with “pro-rata allocation” to more accurately reflect the intended method when data does not align with calendar year boundaries. - Consider removing the last two sentences to streamline the section and avoid redundancy, provided these requirements are already established elsewhere in the Standard. 	<p>Interpolation may be relevant for activity data based on statistics (e.g. timber harvest).</p> <p>We feel it is helpful to include the crediting period information again in the section on crediting levels.</p>
9/30/2025	64	World Bank	Catalina Becerra Leal	Removats	5.3	<p>Comment: The draft states that commercial forests “must not include any invasive alien species,” but the definition is unclear.</p> <p>Suggestion: Specify that, for purposes of TREES, invasive alien species shall be determined as defined nationally, in line with CBD provisions, while referencing the CBD definition as the international benchmark. Update the paragraph accordingly: “To be eligible under TREES, commercial forests shall not include any invasive alien species, as defined nationally in accordance with the provisions of the Convention on Biological Diversity.”</p>	This has been added as a footnote to Section 4.3.1
9/30/2025	65	World Bank	Catalina Becerra Leal	Editorial	6.2	<p>Comment: The draft states that “Subnational Participants who shift to be included in national level reporting at the end of 2040 do not need to report separately as long as the national government continues to report under TREES.” The term “reporting” is ambiguous in this context. It is unclear whether it refers simply to the submission of national-level monitoring reports, or whether it specifically requires reporting on emission reductions attributable to the subnational jurisdiction in order to confirm the permanence of previously issued credits.</p> <p>Suggestion: Clarify what “reporting” entails in this context. If the intent is that national reporting must continue to include the subnational jurisdiction’s emission reductions to demonstrate permanence of credits already issued, this should be explicitly stated.</p>	We have opted not to change this sentence, as this language has been approved by ICAO.
9/30/2025	66	World Bank	Catalina Becerra Leal	Permanence	7.1.1	<p>Comment: Mitigating Factor 2 allows a 10% reduction in the reversal risk deduction if interannual variability of less than 15% in annual forest emissions is demonstrated over the prior 5 years. It is unclear whether this refers to emissions AND removals or emissions OR removals.</p> <p>Suggestion: Specify explicitly whether “annual forest emissions” in this context are defined as emissions AND/OR removals, and ensure the terminology is consistent across TREES.</p>	This mitigating factor no longer has the same structure under the new risk rating tool.
9/30/2025	67	World Bank	Catalina Becerra Leal	Equations	10.3.1	<p>Comment:</p> <ol style="list-style-type: none"> Equations 13 and 14 are labeled “for Commercial Forests” instead of “for Commercial Forests.” The same typo also appears in the List of Equations (p. 11 of the PDF). In addition, the variable descriptions in Equations 14 and 15 may be misleading. They currently state “Area of commercial forest removals ...” and “Area of natural regeneration removals ...”, which could be interpreted as the total removal area. In fact, these equations are intended to capture the area of new removals established in each calendar year. <p>Suggestion:</p> <ul style="list-style-type: none"> - Correct the spelling to “Commercial Forests” in Equations 13 and 14 and in the List of Equations, ensuring cross-references and anchors update consistently. - Revise the variable descriptions to read: “Area of new commercial forest removals ...” (Equation 14) and “Area of new natural regeneration removals ...” (Equation 15), to clearly distinguish new areas from ongoing ones. - Consider updating the glossary of symbols/variables (if provided) to ensure consistency across the TREES documentation. 	The word “new” has been added to the variable description of ARCF/ ARNF in Equations 14, 18, and 23, and we have fixed the typo.

9/30/2025	68	World Bank	Catalina Becerra Leal	Editorial		<p>Comment: In the current draft, defined terms in the Definitions section may have not been consistently capitalized throughout the document. This makes it less clear when a word is being used in its defined, standard-specific sense versus its general usage. Other carbon standards (e.g., VCS, CDM, ISO-based frameworks) typically capitalize all defined terms to signal that a formal definition applies.</p> <p>Suggestion: Revise the document to capitalize all defined terms consistently wherever they appear. This will improve clarity, reduce ambiguity, and align TREES with common drafting practices in other standards.</p>	We have opted not to capitalize all defined terms as many of the terms in the Definition section are not standard-specific.
9/30/2025	69	World Bank	Catalina Becerra Leal	Editorial		<p>Comment: The draft references the 2016 edition of the Global Forest Observations Initiative (GFOI) Methods and Guidance Document ("Integration of remote-sensing and ground-based observations for estimation of emissions and removals of greenhouse gases in forests: Methods and guidance from the Global Forest Observations Initiative, edition 3.0. Rome, FAO. 300 p."). However, the most recent edition is from 2020, which provides updated guidance reflecting advances in remote sensing, ground data integration, and REDD+ MRV practices.</p> <p>Suggestion: Update the reference in Annex C to the 2020 edition of the GFOI Methods and Guidance Document to ensure consistency with current international best practice.</p>	This has been updated.
9/30/2025	70	World Bank	Catalina Becerra Leal	Other		<p>Comment: The draft does not include any mention of a data management system for tracking programs and projects. Such a system would provide transparency, facilitate verification, and improve consistency in reporting, yet there appears to be little incentive for Participants to establish or maintain one. Without clear guidance, approaches to data management may vary significantly, limiting comparability and oversight.</p> <p>Suggestion: Consider including requirements or recommendations for maintaining a centralized database or data management system where projects and programs can be tracked. This could be managed at the Participant level with minimum specifications (e.g., geospatial data, metadata, monitoring results), or integrated into the ART Registry framework. Providing this guidance would encourage consistent data handling and improve accountability.</p>	Thank you for the suggestion. The TREES 3.0 templates are more specific about where information should be presented, and have standardized summary tables to present results. ART encourages robust data and documentation management systems for Participants, although we do not prescribe a single approach. Including all monitoring data and supportive evidence in the ART Registry would be a prohibitive volume of information for the ART Registry.
9/24/2025	1		Thales West	Additionality		<p>I have a comment about section 3.5 Additionality: historical deforestation averages cannot be used to demonstrate additionality. Consequently, it does not ensure the integrity of carbon offsets—it is merely a convenient way of measuring change. You should research alternatives ways of estimating additionality if you are concerned about credit integrity—there are plenty of studies on this subject in the literature</p>	Thank you for the comment. ART continues to follow studies and analysis on the topic and feels that a performance based additionality test is most appropriate for jurisdictional crediting. ART will continue to evaluate options over time however as part of our commitment to review TREES every three years.
9/9/2025	1		Adibtya Asyhari	Peat	5	<p>I suggest adding specific guidance on how to account for emissions from peatland decomposition. Including clear instructions on this would improve the consistency and transparency of GHG accounting for projects involving peatland areas</p>	Thank you for your comment. We wanted to leave flexibility for Participants to use a variety of approaches, but will consider developing guidance on potential options after the publication of TREES 3.0.