

## Summary of Changes from TREES 2.0 to 3.0

June 2026

Section	Revision or Clarification	Brief Rationale for Change
<b>1. Introduction</b>	Further clarify responsibilities of the ART Board and ART Secretariat	Codify agreed upon roles between the ART Secretariat and the ART Board
<b>2. ART Cycle</b>	Clarify that the TRD and TMR do not need to be submitted concurrently	Address a common question
	Clarify that credits become active after the Participant requests activation and activation fee is paid	Address a common question
	Clarify that vintages are based on calendar year	Improve clarity of requirements
	Clarify the process for Participants seeking to rejoin ART	Incorporate Board Resolution from June 2022
	Require the TC, TRD and TMR to also be submitted in the language used for the Participant's government operations in the accounting area	Ensure accessibility of Participant documents
	Require submission of the TREES Registration Document within two calendar years of the submission of the TREES Concept	Ensure appropriateness of the permitted look-back period
	Lengthen the initial validation and verification timeframe to 18 months	Reflect experiences with initial audit cycle
	Lengthen the comment period on Participant documents to 60 days and explicitly require Participants to notify stakeholders	Facilitate stakeholder engagement and improve clarity of requirements

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<b>3. Eligibility, Applicability, and Key Requirements</b>	Clarify that Participants may name another organization or individual as an Agent in the ART process	Address a common question
	Clarify that TREES accounting areas cannot overlap	Address a common question
	Extend the period for subnational accounting through December 31, 2035, after which Participants must be national governments, report national emissions annually and credit at either a national or subnational scale	Address the need to continue to incentivize subnational accounting, including IPLC territories, as a critical step towards national accounting which is now required by the end of 2035.
	Clarify the requirements for subnational governments to receive authorization from the national government	Incorporate Board Resolution from June 2022
	Include a requirement for national government Participants to demonstrate conformance with all UNFCCC REDD+ elements	More explicitly fulfill Immutable Principle 2 ensuring alignment with relevant UNFCCC decisions
	Provide a time-bound transition pathway for Forest Carbon Partnership Facility (FCPF), Initiative for Sustainable Forest Landscape (ISFL) and other eligible Participants to join ART with unique eligibility criteria	Provide a time-bound onramp to joining ART, building on work done to date and understanding the challenges faced by some key groups of jurisdictions
	Clarify the required elements of the REDD+ Implementation Plan	Address a common question
	Add a requirement for HFLD Participants to document the activities undertaken during the reference period	Demonstrate history of threat mitigation by HFLD jurisdictions
	Clarify how and when the Participant must demonstrate its rights to emissions reductions and removals	Incorporate text from the TREES Registration Document template
	Require explicitly that Participants provide a description of the benefit sharing	Address a common question and improve clarity of requirements

	arrangements, including demonstrating conformance with relevant safeguards	
	Revise the explanation of the additionality of TREES, including each of the three crediting approaches	Address a common question
	Add a requirement that Participants describe how they operationalize their forest definition	Improve clarity of requirement
<b>4. Crediting Level</b>	Add requirements to ensure all three crediting levels are below business-as-usual	Address ICAO and general market requirement
	Remove bounds for calculating an HFLD score	Address common question
	Move HFLD Penalty Deduction calculation to Section 10	Improve clarity of requirements
	Remove option for HFLD jurisdictions to claim avoided foregone removals	Eliminate an option that required significant additional work and is not being adopted by jurisdictions
	Allow jurisdictions with deforestation rates below 0.25% to claim removals if removals are greater than any increase in emissions, and emissions are no more than 15% above their TREES Crediting Level	Acknowledge that jurisdictions with sustained, low emissions may be unable to continuously decrease emissions
	Clarify requirements for spatially explicit removals crediting approach	Improve clarity of requirements
	Add alternative removals crediting approach for jurisdictions wishing to use sample-based data	Increased flexibility for Participants to use existing data sets
	Remove the market purpose from the definition of commercial forest and natural forest restoration	Address common question
	Require commercial forest to exclude invasive alien species	Add additional environmental integrity eligibility requirement for commercial forests to be credited

	Remove native species from the definition of natural forest restoration	Recognize that native species may not always be the most appropriate to plant given the changing climate
	Clarify how removals factors above the crediting level should be applied	Address common question
	Move the requirements for the ongoing removal stratum to Section 5	Improve clarity of requirements
<b>5. Carbon Accounting</b>	Clarify definition of non-anthropogenic emissions	Improve clarity of requirements
	Clarify the requirements for emissions activity data and provide additional references for good practices	Improve clarity of requirements and address common questions
	Clarify that when multiple emission or removal factors are available, Participants must justify which factor is selected	Improve clarity of requirements
	Clarify that biomass maps may be used to derive emission and removal factors	Improve clarity of requirements
	Clarify that Participant may determine that emission and removal factors do not need updating every five years	Address common question
	Provide additional options for accounting of emissions from peat	Increased flexibility for Participants
	Separate and clarify requirements for removals activity data under both removals crediting approaches	Improve clarity of requirements
	Allow emissions from peat to be calculated using Tier 1 methods if emissions are low and peatlands are less threatened	Reduce reporting requirements under specific circumstances
<b>6. Monitoring</b>	Clarified that removals reporting can be on a different timeframe than emission reductions	Address common question

<b>7. Reversals and Leakage</b>	Include a new TREES Reversal Risk Rating Tool to assess buffer pool contributions	Improve Participant-specific risk ratings
	Move the equations for calculating buffer pool contributions and leakage deductions to Section 10	Improve clarity of requirements
	Require Participants with a reversal to use a 30% buffer pool contribution for 5 years following the reversal	Improve clarity of requirements to ensure consistent implementation
	Clarify the requirements for Participants entering ART with a known reversal	Incorporate Guidance requirements published in June 2024
<b>8. Uncertainty</b>	Require uncertainty to be assessed separately for emissions reductions and removals	Improve clarity of requirements
	Clarify requirements for issuing additional credits if the 5-year uncertainty value is lower than the annual uncertainty value	Address common question
	Move the equation for calculating uncertainty deductions to Section 10	Improve clarity of requirements
	Separate the calculation of the uncertainty adjustment factor for emissions reductions and removals	Improve clarity of requirements
<b>9. Emission Reductions and Removals Labeling</b>	Clarify additional labels for TREES Credits on the ART Registry	Address common question
<b>10. Calculation of Emission Reductions and Removals</b>	Update removals equations to align with both removals crediting approaches	Improve clarity of requirements
	Separate equations for emissions reductions and removals	Improve clarity of requirements
	Include deductions for ERRs from other initiatives or for which Participant doesn't have the rights in the equations	Improve clarity of requirements

	Apply the buffer pool contribution after other deductions	Ensure that any compensation for reversals is done with credits that represent actual Participant results for which the Participant has rights
<b>11. Variance</b>	Allow variances to the crediting level to account for accumulating emissions due to peat decomposition	Increased flexibility for Participants
	Clarify that variances only apply to a specific crediting period	Improve clarity of requirements
<b>12. Environmental, Social, and Governance Safeguards</b>	Clarify that the Safeguards go beyond do no harm	Address common question
	Combine Structure and Process indicators into a single Structure and Process indicator	Streamline reporting requirements to ease burden on jurisdictions and improve accessibility for stakeholders
	Clarify reporting requirements and timeline for all indicators	Improve clarity of requirements and address common questions on reporting of outcomes
	Remove Section on Scope	Remove background information from the Standard as applicability requirements are explained elsewhere
	Revise the description of the indicators to simplify language	Improve clarity of requirements
	Explicitly include gender, youth, and vulnerable groups in key themes	Address stakeholder feedback regarding the need to explicitly include gender, youth and vulnerable groups in requirements
	Clarify requirements for dispute resolution mechanisms.	Improve clarity of requirements
	Move requirements on Free, Prior, and Informed Consent from Theme 4.2 to Theme 3.3	Improve clarity of requirements
	Clarify difference between Themes 4.1 and 4.2	Improve clarity of requirements and address common question

	Explicitly include Afro-descendant Peoples, transhumant communities and uncontacted peoples	Address stakeholder feedback regarding the need to explicitly include Afro-descendant Peoples, transhumant communities and uncontacted peoples. Afro-descendant Peoples have been added throughout the Standard and transhumant communities and uncontacted peoples have been added to key themes
	Clarify which themes relate to the distribution of benefits	Improve clarity of requirements and address common question
<b>13. Avoiding Double Counting</b>	Clarify the requirements for deducting verified ERRs from other CO <sub>2</sub> e-based initiatives from the TREES issuance volume	Improve clarity of requirements
	Specify that variances may be submitted for these requirements	Address common question
	Clarify requirements for corresponding adjustments	Address common question and reflect latest guidance from the UNFCCC
<b>14. Validation and Verification</b>	None	
<b>15. Registry Requirements</b>	None	
<b>16. Complaints and Appeals</b>	Revise complaints and appeals process	Propose new processes in response to stakeholder feedback
<b>Annexes</b>	Remove Annex A on TREES Documents	Streamline the Standard; templates of all documents are available on the ART website
	Clarify requirements for the Letter of Authorization	Address common question and reflect latest guidance from the UNFCCC
	Clarify requirements in case of a change in authorization	Address common question
	Remove example Letter of Authorization	Example Letter of Authorization will be moved to the ART website to facilitate easier updates as requirements change
<b>General</b>	Correct errata	Minor edits to address errors in formulas or text