

Wildlife Works

Comments on TREES v3.0 draft standard

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Author: Will Gochberg

## Summary

This document comprises Wildlife Works' comments on version 3.0 of the TREES standard, which ART submitted for public consultation August/September 2025.

## Section 3

- 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.
- 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.
- 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.
- 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.

## Section 4

- 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).
- 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.

## Section 7

- 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).
- 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?

## Section 12

- 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.

- 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.

## Section 13

- 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?
- 13.1: We also recommend adding specificity regarding what “soon to be verified” means.

## Section 16

- 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.