N	Section	Paragraph	Category	Priority	Comment/Issue Found and Proposed Solution/Clarification, if any
1	**2.5 & 3.4**	"National scale participants should make efforts to include 100% of forest areas in accounting. However, national scale accounting shall be defined as ≥90% of all areas in the country qualifying as forest under the national forest definition as described in Section 3.4. Areas excluded must be isolated, patchy and historically not subject to deforestation rates of less than half of the national rate."	Clarity	3. Very High	**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 allignment 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%.
2	**3.1.1**	"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"	Clarity	3. Very High	**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. **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.

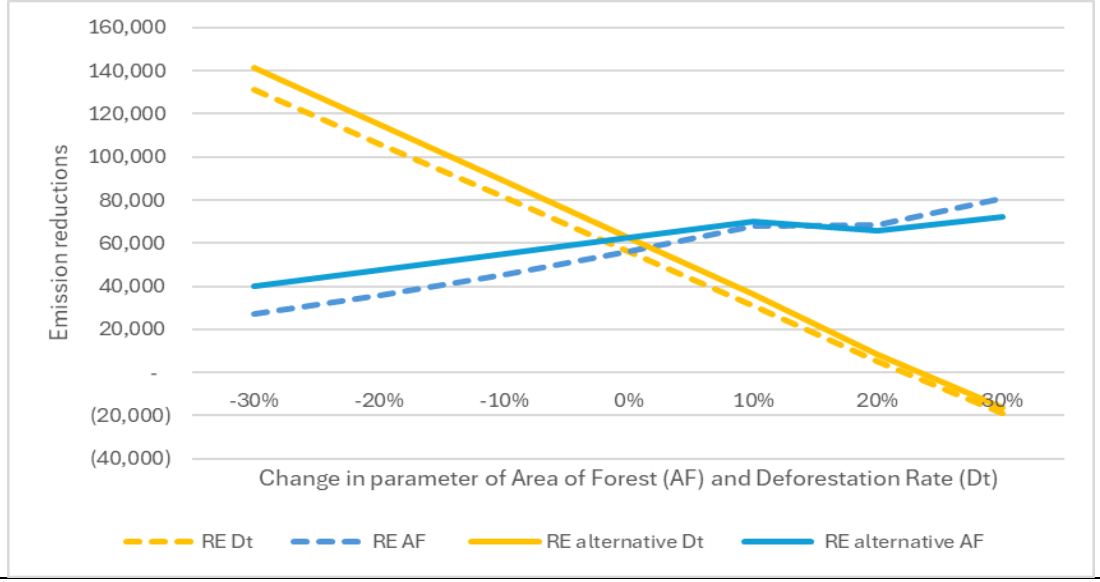
3	**3.1.1**	Pathway applicable to jurisdictional programs	Technical/ Methodological	3. Very High	**Comment**: The TREES 3.0 draft overlooks ISFL (BioCarbon Fund Initiative for Sustainable Forest Landscapes) programs, which are highly relevant legacy jurisdictional programs (e.g., Indonesia's Jambi with ~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 Jurisidctional scale programs. This would include FCPF CF, ISFL and other jurisdictional scale programs developed by other FCPF readiness countries. **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.
4	**3.4.1**	General provisions on demonstrating rights to emission reductions (ERs) in subsequent crediting periods;	Clarity	3. Very High	**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. 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. **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.

5	**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. TREES only calculates emission reductions based on a fraction (0.05%) of a jurisdiction's carbon stock (...)".	Technical/ Methodological	3. Very High	**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. **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.
6	**4.1.1**	Pixel counting vs. sample-based estimates	Technical/ Methodological	3. Very High	**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. **Suggestion**: Replace 'Pixel counts' by 'Map estimates' and define a maximum relative margin of error for activity data as ≤30%.

7	**4.1.2**	Clarification on Treatment of Peatland Emissions and Static Crediting Level	Technical/ Methodological	3. Very High	**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 teh crediting period and underperformance the second half of the crediting period. In the case of peatland, this could be very very significant. **Suggestion**: Options available: - 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 ince the beginning of the reference period, that it would lead to the same results as the approach in the second bullet point.

8	**4.2.1**	Georeferenced Files and Monitoring Approaches	Technical/ Methodological	3. Very High	**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: - 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. **Suggestion**: Clarify that: - 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.

9	**4.6**	Conditions for Tier 1 Use in Peatland Emissions and Guidance on Significance	Technical/ Methodological	3. Very High	**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. 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?) **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.
10	**5.2.1**	Criteria for Subnational HFLD Eligibility and Prevention of Opportunistic Selection	Technical/ Methodological	3. Very High	**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. **Suggestion**: Introduce explicit criteria for subnational HFLD eligibility to reduce the risk of cherry-picking. For example: - 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.

11	**5.2.2**	Equation 5	Technical/ Methodological	3. Very High	**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 and 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% deforestation rate×conservativeness factor= CL+(0.05%×AF×EF)×(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. 

12	**5.3**	Clarification of Eligible Removals and the Role of Participant vs. Third-Party Interventions	Clarity	3. Very High	**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. **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.
13	**5.3**	Clarification of BAU Reference for Removals and Eligibility of Government-Linked Interventions	Clarity	3. Very High	**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. **Suggestion**: Clarify that removals can only be credited if removals exceed the 5 year historical average. If this is exceeded, only removals form activities linked to the participant's activities shall be credited.

14	**7.1 & 7.1.3**	Clarification of Reversal Definition, Timing, and Accounting	Clarity	3. Very High	**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): - 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. **Suggestion**: Align the definition and procedures across Section 7.1, Section 7.1.3, and the overarching TREES definition by clarifying that: 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.

15	**7.2.1**	Basis for Leakage Deduction – Forest Area vs. Carbon Stocks and Trends	Technical/ Methodological	3. Very High	**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. **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.
16	**10.4.1 and 13.1**	Uncertainty deduction must not be based on ERs without discount due to ER title or other standards	Technical/ Methodological	3. Very High	**Comment**: Two issues: 1) Equation 20 applies the uncertainty deduction to gross GHG ERs (GHG ER_t) 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. 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). 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. **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

17	**2.3**	Crediting Period and Renewal, "(…) the TREES Concept Note but may not overlap with the historical reference period (…)"	Clarity	2. High	**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). **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.
18	**3.1.1**	"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"	Technical/ Methodological	2. High	**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 **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."

19	**3.2**	Exclusion of removals from forests remaining forests	Technical/ Methodological	2. High	**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. **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.
20	**3.3**	"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."	Technical/ Methodological	2. High	**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 activiteis 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. Thes eplans 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.

21	**3.3**	REDD+ Implementation Plan, first paragraph	Clarity	2. High	**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.
22	**4.1.1**	Changes in approaches over time	Technical/ Methodological	2. High	**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 estime shall ensure spatial and temporal consistency of activity data estimation. If consistent appraoches 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).
23	**4.1.1**	Satellite imagery tied to calendar year (Jan 1–Dec 31) — feasibility & guidance	Technical/ Methodological	2. High	**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 VVBs 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).

24	**4.1.1**	Interpolation vs. pro-rating of activity data. General provisions on making activity data match calendar years; implications across reference & crediting periods	Technical/ Methodological	2. High	**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, whcih 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.
25	**4.1.1**	Olofsson et al 2014 & Chapter 4.1, Jonckheere et al 2024	Technical/ Methodological	2. High	**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.
26	**4.1.1**	Stratified area estimation and Systematic sampling	Technical/ Methodological	2. High	**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 itnervals). 2) 'Conditions specific to systematic or random sampling': Too much detail is provided which is not necessary as it is basics 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. **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.

27	**4.1.1**	Accuracy assessment & calendar-year requirement — handling cloud delays and mixed coverage	Technical/ Methodological	2. High	**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. **Suggestion**: Provide accuracy-assessment guidance that: - 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.
28	**4.1.2**	Consistency Requirement Between TREES and National GHG Inventories	Consistency	2. High	**Comment**: The draft text requires that, where national GHG inventories use annualized accounting of post-deforestation 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: - 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. **Suggestion**: Reassess and clarify the requirement for consistency with national GHG inventories. Specifically: - 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.

29	**4.1.2**	Clarification of Period Reference for Use of Tier 1 Methods and Defaults	Technical/ Methodological	2. High	**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. **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 uing emission reductions instead.
30	**4.1.2**	Treatment of Plantations in Cases of Higher Post-Deforestation Carbon Stocks	Technical/ Methodological	2. High	**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. **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.
31	**4.1.2**	Criteria for Updating Emission Factors and Encouragement to Reduce Uncertainty	Technical/ Methodological	2. High	**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. **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.

32	**4.6**	Assessment of Secondary Pools Across Crediting Periods	Technical/ Methodological	2. High	**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. **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.
33	**5.3**	Use of Multiple Removal Factors for Planted Areas	Technical/ Methodological	2. High	**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. **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.
34	**6.2**	Feasibility of Reporting Removals in Short Monitoring Intervals	Technical/ Methodological	2. High	**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. **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.
35	**7.1.3**	Clarification on Credit Issuance Following a Reversal and Cumulative Balance Accounting	Technical/ Methodological	2. High	**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.

					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.
36	**7.1.3**	Credit Issuance in the Context of Buffer Deficits and Negative Performance	Technical/ Methodological	2. High	**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. **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.
37	**10.4.1**	Consistency Between Uncertainty Deduction and Potential Re-Issuance of Credits	Technical/ Methodological	2. High	**Comment**: Equations 21 and 26 deduct uncertainty factors ($UNCER_t$ for emission reductions and $UNCREMV_t$ 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. **Suggestion**: Revise Equations 21 and 26, or their explanatory text, to clarify that: - The $UNCER_t$ / $UNCREMV_t$ 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.

38	**13.3**	Clarification of Rules for Revoking ITMO/CORSIA Authorization Labels	Technical/ Methodological	2. High	**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. **Suggestion**: Revise the paragraph to state explicitly that: - 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.
39	**1.2**	ART Governance, ART Secretariat responsibilities, "Also responsible for socializing any requirements with stakeholders"	Clarity	1. Low	**Comment & Suggestion**: The inclusion of the responsibility to "socialize any requirements with stakeholders" is advisable.
40	**1.2**	ART Governance, ART Secretariat, bullet point 4, "Reviewing Particpant's TREES (…)"	Typo	1. Low	**Comment**: The term "Particpant's" appears to contain a typo and should likely be corrected to "Participant's" for grammatical accuracy **Suggestion**: Update "Particpant's" to "Participant's" to ensure consistency and correctness throughout the document.

41	**2.1**	"(...), a positive Validation and Verification opinion of the TRD and TMR (...)"	Typo	1. Low	**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. **Suggestion**: To ensure clarity and consistency, we recommend revising the phrase "Validation and Verification Opinion" in Section 2.1 to either: 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.
42	**2.1**	"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."	Clarity	1. Low	**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. **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.
43	**2.2**	"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."	Clarity	1. Low	**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. **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.

44	**2.3**	"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."	Clarity	1. Low	**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. **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.
45	**2.5**	"(...) must be submitted to the ART Secretariat within 12 months of the kickoff of the validation or verification unless an extension is granted in writing"	Consistency	1. Low	**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. **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.
46	**2.6**	"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."	Clarity	1. Low	**Comment**: The timeline provided could lead to inconsistent timelines as they will depend on whether the concept note was submitted in January or December. **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.

47	**2.6.2**	"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 shall also be provided to the VVB for inclusion in the Validation and Verification. Comments received after this time shall be incorporated into the current validation and verification process if possible. Any comments received that cannot be included in the current process shall be included in the subsequent validation and/or verification process."	Clarity	1. Low	**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-file-20210921115831128/reg_stan06_v03.0.pdf#page=46), that could help. **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.
48	**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"	Clarity	1. Low	**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. **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 teh FCPF Glossary of Terms in case of doubt: https://www.forestcarbonpartnership.org/sites/default/files/documents/fcpf_glossary_of_terms_2022_2.3.pdf
49	**3.3**	"It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans (...)"	Clarity	1. Low	**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. **Suggestion**: Revise the requirement to request participants to use recent implementation plans, whcih 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.

50	**3.4.1**	"When other ERR right holders are present in the accounting area, the Participant shall describe and provide evidence of any agreements in place or that will be in place, for the transfer of ERR rights between them and the Participant."	Clarity	1. Low	**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. **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.
51	**3.4.2**	"The Participant shall provide a description of the benefit sharing arrangements that govern 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 processes used to develop and implement the benefit sharing arrangements."	Clarity	1. Low	**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. **Suggestion**: Define "benefits" explicitly in the text or glossary, clarifying that they may be monetary and non-monetary (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 benefit-sharing 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.

52	**3.5**	"Historical averages also capture cycles of drought, pest infestation, fires and other natural disasters which may vary from year to year."	Clarity	1. Low	**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+ readines. Countries launched their REDD+ processes which enabled the adoption of certain policies and regulatory frameworks and began attracting investment. All this was done consdiering 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. **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.
53	**3.9**	"Participants may claim TREES credits for emissions reductions and removals that occurred up to four calendar years prior to the year of acceptance of the TREES Concept, provided all other requirements under TREES are met for each year of crediting."	Consistency	1. Low	**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. **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.”
54	**4.1.1**	Nautral forests and Secondary Forests	Clarity	1. Low	**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 seondary forest, whcih might mean that deforestation from secondary forest is not included anywhere. **Suggestion**: Expand the provision to clarify that natural forests include secondary forests.
55	**4.1.2**	Clarification of “Justified and Sufficiently Detailed” for Emission Factors	Clarity	1. Low	**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. **Suggestion**: Expand the guidance to specify the minimum expectations for justification and detail. For example, require that Participants document: - 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.
56	**Section 4.1.2 (also relevant to Section 4.2.2)**	Clarification of Long-Term Average Carbon Stock in Cyclical Systems	Clarity	1. Low	**Comment**: The draft states that for land uses with cyclical systems and periodic harvest cycles, the "long-term 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. **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.
57	**4.1.2**	Clarification on Post-Deforestation Carbon Stock Reference	Clarity	1. Low	**Comment**: The draft defines emission factors as the net carbon stocks in the post-deforestation or post-degradation 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. **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.
58	**4.1.2**	Applicability of Confidence Interval Requirement for Non-Sampling Emission Factors	Technical/ Methodological	1. Low	**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. **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.

59	**4.3**	Definition of stratification	Clarity	1. Low	**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, whcih does not correspond to the forest stratification. As part of the emsision factor, the same, but here it seems it relates to the stratification as defined in the IPCC Guidelins and guidance. **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.
60	**4.4**	Definitions of Land-Based and Activity-Based Accounting	Clarity	1. Low	**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. **Suggestion**: Provide clear definitions of each approach, consistent with IPCC and REDD+ guidance.
61	**4.5**	Clarification on Gross vs. Net Emissions from Degradation	Clarity	1. Low	**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. **Suggestion**: Clarify whether "gross annual emissions" refers to: - Emissions before accounting for any removals in the same area, - Or whether the intent is to compare net emissions from degradation across periods.

62	**4.5**	Clarification of Emissions Treatment for Removals Exclusion and HFLD Threshold	Clarity	1. Low	**Comment**: The draft states that removals must be excluded in any year where "the emissions from deforestation and degradation exceeds the TREES crediting level," and that HFLD Participants may claim removals in years where these emissions are "within 15% of the TREES crediting level." Two points need clarification: - 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. **Suggestion**: Clarify explicitly that: - 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.
63	**5**	Clarification of "Interpolation" vs. "Pro-Rata Allocation"	Typo	1. Low	**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). **Suggestion**: - 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.
64	**5.3**	Definition and National Reference for Invasive Alien Species		1. Low	**Comment**: The draft states that commercial forests "must not include any invasive alien species," but the definition is unclear. **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."
65	**6.2**	Clarification of "Reporting" for Subnational Participants Transitioning to National Level	Clarity	1. Low	**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. **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.
66	**7.1.1**	Clarification on Whether Interannual Variability Refers to Net or Gross Emissions	Clarity	1. Low	**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. **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.

67	**10.3.1**	Typo in Equations 13–14 Caption ("Commerical" → "Commercial") and Clarification of "New" Removals in Equation Variables	Typo	1. Low	**Comment**: 1. Equations 13 and 14 are labeled "for Commerical Forests" instead of "for Commercial Forests." The same typo also appears in the List of Equations (p. 11 of the PDF). 2. 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. **Suggestion**: - 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.
68	**Definitions**	Capitalization of Defined Terms	Formatting	1. Low	**Comment**: In the current draft, defined terms in the Definitions sectionmay 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. **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.
69	**Annex C: References**	Update of GFOI Methods and Guidance Document Citation	Typo	1. Low	**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. **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.

70	**General Comment**	Need for a Data Management and Tracking System	Technical/ Methodological	1. Low	**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. **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.