ART
Architecture for
REDD+ Transactions

Introduction to TREES 3.0

July 2026

Webinar Logistics

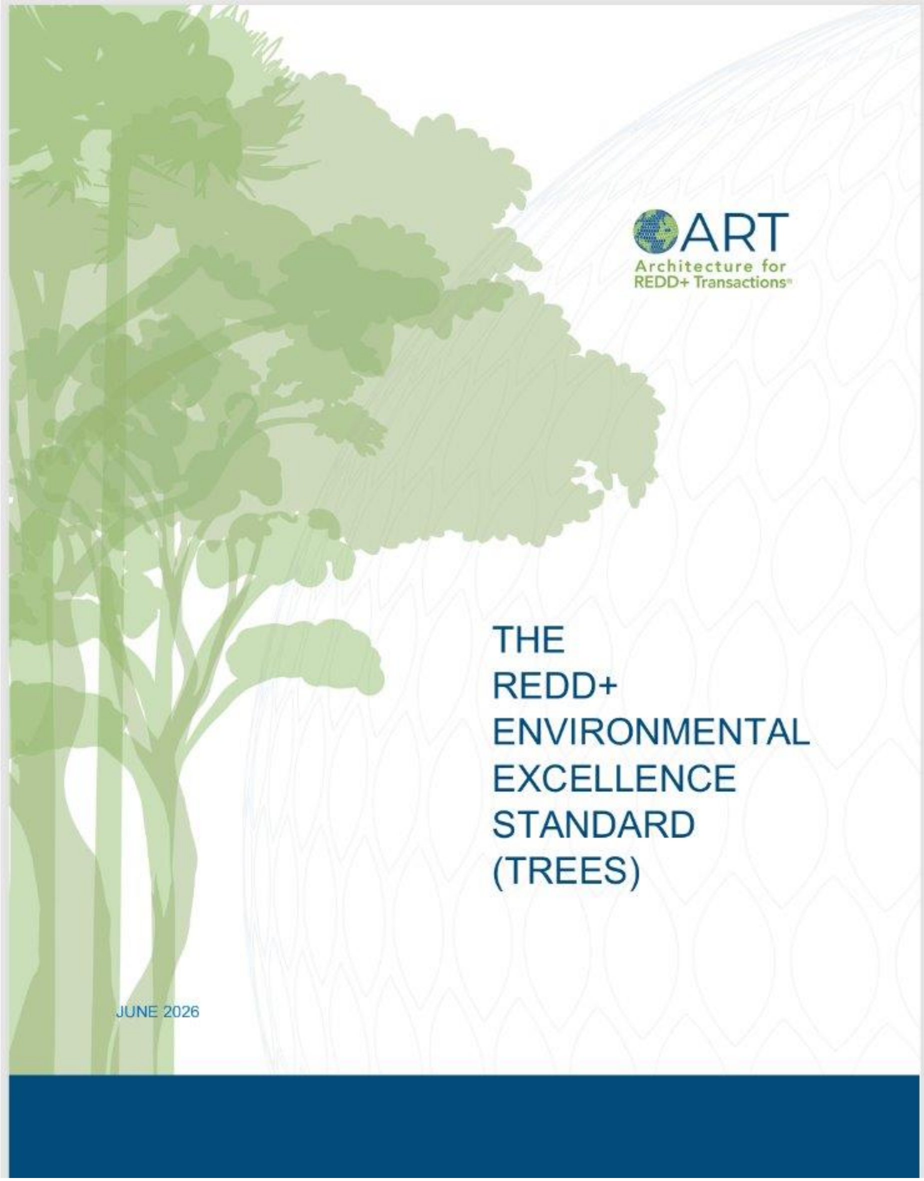
- To ask questions:
  - Type questions into ‘Q&A’ box near bottom of your webinar pane
  - Questions can be submitted at any time during the webinar
- Webinar will be recorded and posted on the ART website

ART Overview

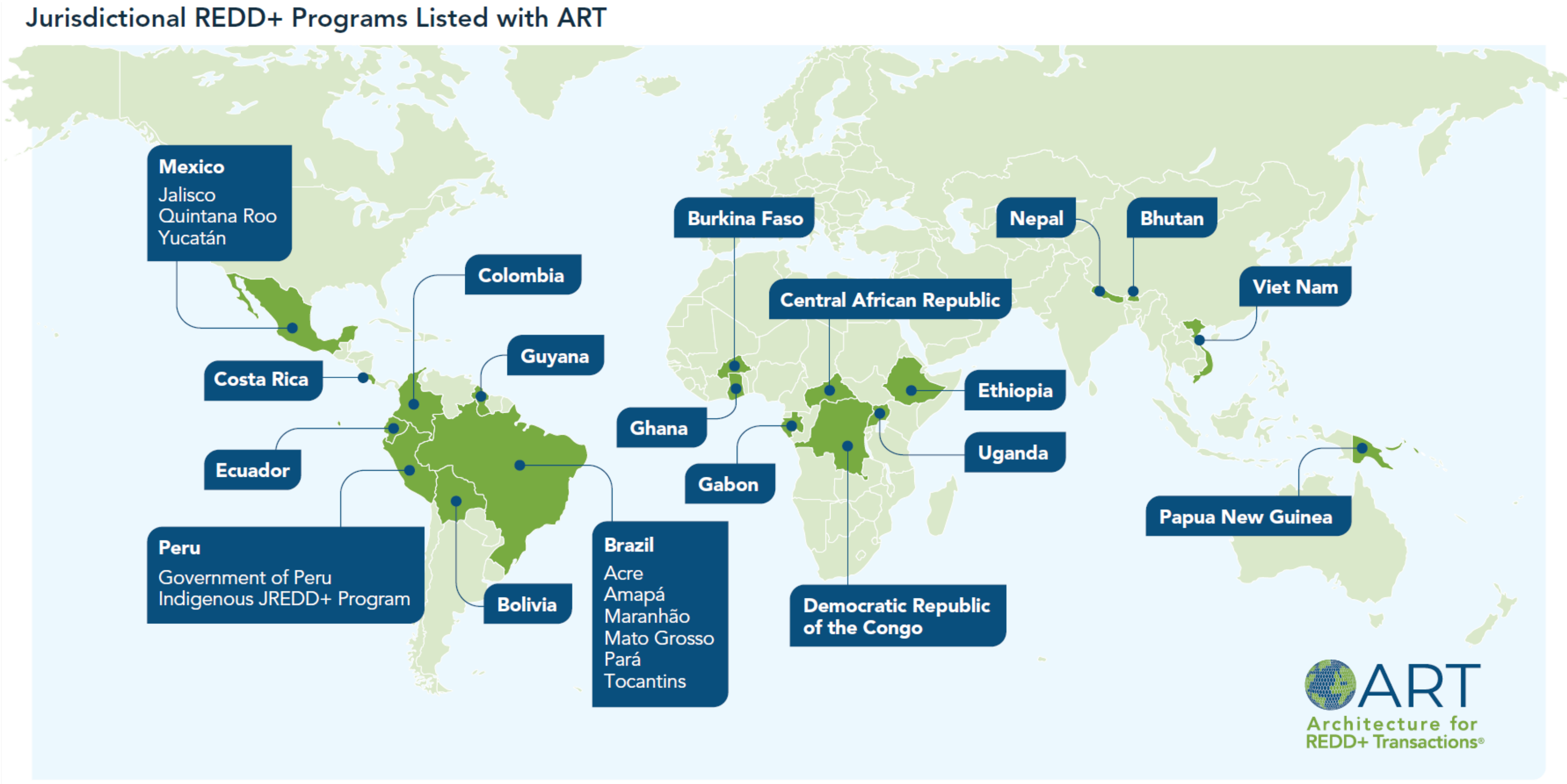
- A global voluntary carbon program (architecture) to register, verify and issue high-quality REDD+ emissions reduction and removals credits to countries and jurisdictions to attract REDD+ finance at scale
- ART aims to promote national ambition and contribute to Paris Agreement goals
- Governed and managed by globally recognized, independent, objective experts

The REDD+ Environmental Excellence Standard (TREES)

Per Section 1.2.2, ART must review TREES at a minimum of every 3 years



ART Participants



Review Process

1. Engaging in targeted dialogues with key stakeholders and worked with two expert committees
2. Identifying elements of TREES that may benefit from updates
3. Iterating information and drafts with the ART Board
4. Publishing an ART Board-approved draft revised version of TREES for public comment
5. Gathering feedback through a 60-day public comment period
6. Working with the ART Board to modify the revised draft based on public comments received
7. Publishing TREES 3.0 as approved by the ART Board

IPLC Advisory Group

- Members: ANECAP, COIAB, Red Mocaf, REPALEAC plus two leaders acting in personal capacity
- Assist in designing IPLC Regional Dialogues
- Review inputs received from other stakeholders and provide reflections and insights
- Review drafts of new language or ideas with Secretariat
- Recommend where updates should be made (TREES, guidance, tools, TVVS)

Targeted Dialogues

- Organized three in-person, multi-day dialogues with IPLC organizations
  - South America – cohosted with ANECAP, 23 participants from 6 countries
  - Asia – cohosted with CIPRED, 39 participants from 6 countries
  - Africa – cohosted with REPALEAC, 22 participants from 8 countries
- Convened expert committees on forests remaining forests and biomass flux data
- Held 22 virtual meetings with 29 organizations representing governments, NGOs, civil society, and technical service providers
- Received written input from additional stakeholders on various topics

Public Comments

- Received more than 30 submissions with nearly 700 individual comments
  - All submissions and responses to each comment are available on the ART website
- 13 ART Board Meetings to review comments including one full day, in-person meeting
  - Statement of Reasons outlines rationale for key Board decisions

Final TREES 3.0 Published June 25, 2026

- https://www.artredd.org/standards/trees-3-0/
- Available in English, French, Spanish, and Portuguese
- Process documentation on website
- Templates and tools coming soon
- TREES Validation and Verification Standard and VVB templates to be updated next

Transition to TREES 3.0

- Participants with an accepted TREES Registration Document, even if not yet posted on the ART Registry, may complete their current crediting period under TREES 2.0
- All other Participants must use TREES 3.0
  - Participants with an accepted TREES Concept do not need to submit a new TREES Concept

Summary of Changes

Section 2: ART Cycle

- Require the TREES Concept, TREES Registration Document, and TREES Monitoring Report to be submitted in English and in any language used for the Participant's government operations in the accounting area
- Require submission of the TREES Registration Document within two calendar years of the acceptance of the TREES Concept
- Lengthen the timeframe for an initial validation and verification to 18 months
- Lengthen the public comment period on Participant documents to 60 days and explicitly require Participants to notify stakeholders

Section 3.1.1: Subnational Accounting

- Extend the period for subnational accounting through December 31, 2035
  - After 2035, Participants must be national governments and report national emissions annually, though crediting can be at either a national or subnational scale

Section 3.1.2: National Reporting Requirements

- Require national government Participants to demonstrate conformance with all UNFCCC REDD+ elements
  - REDD+ national strategy or action plan
  - Assessed FREL/FRL
  - National forest monitoring system
  - The results for crediting years
- Participants may proceed with TREES processes, including issuance, while working towards demonstrating conformance

Sections 3.1.3 and 3.1.4: Transition Pathway for eligible Participants

- Provide a time-bound transition pathway to join ART with unique eligibility criteria
  - **FPCF Carbon Fund & ISLF Participants** may use their FCPF or ISFL accounting area for one crediting period.
  - **Other eligible Participants** may use a subnational accounting area with at least 1.25 million hectares of forest for up to two crediting periods.
- TREES Concept must be accepted by the end of 2028 and the pathway may only be used until 2035
- Credits issued from accounting areas using the pathway will be labeled as "Transition Pathway"
- All other requirements of TREES must be met

Section 3.4: ERR Rights and Benefit Sharing Arrangements

- Require explicitly that Participants provide a description of the benefit sharing arrangements, including demonstrating conformance with relevant safeguards
- Clarify the timeline and documentation requirements for demonstrating rights to emission reductions and removals and for benefits sharing arrangements

Section 4.1: Calculating a TREES Crediting Level for Emissions

- Require that, to ensure the TREES Crediting Level is below business as usual, Participants must either
  - Take a 1% deduction, OR
  - Demonstrate the Crediting Level is conservative compared to the threat of emissions during the crediting period from the drivers outlined in the REDD+ Implementation Plan

Section 4.2: Calculating a TREES Crediting Level for HFLD Participants

- Require Participants using the HFLD Crediting Approach to:
  - Describe activities implemented to mitigate the drivers of deforestation and degradation during the reference period in their REDD+ Implementation Plan
  - Provide quantitative evidence that the HFLD Crediting Level is conservative by comparing it to the threat of emissions resulting from the drivers of deforestation and degradation outlined in the REDD+ Implementation Plan
- Remove option to claim avoided foregone removals

Section 4.3: Calculating a TREES Crediting Level for Removals

Removals Eligibility

- Require that Participants meet one of the following to qualify to use the removals crediting approach for a particular year:
  - Demonstrate a decrease in emissions for that year compared to the TREES Crediting Level

  OR

  - Have a deforestation rate of less than 0.25% in every year of the reference period. If so, the Participant may claim removals if
    1) the removals are greater than any increase in emissions above the TREES Crediting Level and
    2) the emissions in the same year are no more than 15% above their TREES Crediting Level.

Section 4.3: Calculating a TREES Crediting Level for Removals

Removals Crediting Approach:

- Allow Participants to select from two approaches:
  - **Spatially explicit approach:** same approach as in TREES 2.0
  - **Sample-based approach:** new approach more similar to that typically used for emissions
- Different activity data requirements specified for each approach

Section 4.3: Calculating a TREES Crediting Level for Removals

Spatially explicit approach:

- Requires polygons of removals areas, a documented link to REDD+ activities, and a demonstration that each area was not forest for at least five years
- Zero baseline for removals from natural forest restoration
  - 1% of removals deducted for BAU
- 5-year historical average for commercial restoration
  - Increase baseline by 1% for BAU

  OR
  - Describe the country-specific circumstances that demonstrate that the 5-year historical average is higher than would occur without the REDD+ activities, and estimate/ quantify the expected area of removals in the absence of activities

Section 4.3: Calculating a TREES Crediting Level for Removals

Sample-based approach:

- Only for natural forest restoration
- Based on area estimates rather than spatial data
- Must outline REDD+ activities related to removals, but no requirement to show causality with individual removals areas
- Uses a five-year historical average as the baseline
  - Increase baseline by 1% for BAU

  OR
  - Describe the country-specific circumstances that demonstrate that the 5-year historical average is higher than would occur without the REDD+ activities, and estimate/ quantify the expected area of removals in the absence of program activities

Section 5: Carbon Accounting

- Clarify the requirements for emissions activity data and provide additional references
- Separate and clarify requirements for removals activity data
- More explicit requirements for justifying stratification and selection of appropriate emission or removal factors
- Allow additional flexibility for peat emissions:
  - Participants may request variances to the crediting level to account for accumulating emissions from peat
  - Emissions from peat may be calculated using Tier 1 methods and assuming instantaneous emissions if emissions are low and peatlands are less threatened

Section 7: Reversals and Leakage

- New TREES Reversal Risk Rating tool to assess reversal risk and required contribution of credits to buffer pool
- Starting value of 5% reversal risk and then add based on the jurisdiction-specific level of risk to a maximum value of 25%
- Three categories that must be evaluated:
  - Governance Risk,
  - Program Continuity Risk, and
  - Vulnerability to Disturbances Risk

Section 10: Calculation of Emission Reductions and Removals

- Simplify and improve clarity of removals equations
- Separate equations for emissions reductions and removals
- Explicitly include deductions for ERRs from other initiatives or for which Participant doesn't have the rights in the equations
- Apply the buffer pool contribution after other deductions

Section 12: Environmental, Social, and Governance Safeguards

- Combine Structure and Process indicators into a single Structure and Process indicator
- Clarify reporting requirements and timeline for Outcome indicators

Section 12: Environmental, Social, and Governance Safeguards - 2

- Clarify requirements for dispute resolution mechanisms under Theme 2.4
- Move requirements on FPIC from Theme 4.2 to Theme 3.3
- Reframe Theme 4.2 to focus on participation using the decision-making structures and processes of Indigenous Peoples, Local Communities, and Afro-descendant Peoples
- Clarify which themes relate to the distribution of benefits

Section 12: Environmental, Social, and Governance Safeguards - 3

- Explicitly include women, youth, and vulnerable groups in key themes
- Explicitly include Afro-descendant Peoples, transhumant communities and Indigenous Peoples in Voluntary Isolation and Initial Contact

Section 13: Avoiding Double Counting

- Clarify the requirements for deducting verified ERRs from other CO_2e-based initiatives from the TREES issuance volume
- Specify that variances may be submitted for these requirements
- Clarify requirements for corresponding adjustments (also in Annex A)

Section 16: Complaints and Appeals

- Revise complaints and appeals process
  - Clarify processes to properly address different types of complaints
  - Require reviewers and investigators to be independent of ART and Winrock
  - Revise eligibility and submission process
  - Update steps and timelines for review process

Thank you

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www.artredd.org