PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW APRIL 2021

Note: These inputs to the Technical Advisory Body (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy.

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Introduction

This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the EUCs. There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized with environmental integrity. In this document, we provide several overarching points regarding these programmes' applications as well as a more detailed analysis of the material changes submitted.

Five greenhouse gas programmes are under consideration for public comment - two (2) with resubmissions, two (2) with material changes to their previous submissions, and one (1) new submission. We have analyzed each of the five programmes for their technical merit in fulfilling the Emissions Unit Criteria (EUCs).

Regarding double claiming

Strong provisions to consistently avoid double counting are fundamental to ensuring the environmental integrity of any emissions units. Although programmes vary in the robustness of the safeguards and processes they have put in place to address double claiming, all programmes face some inherent uncertainty regarding how to craft their double claiming policies, as these rules will need to adapt to the future outcomes of the negotiations underway in the UN Framework Convention on Climate Change (UNFCCC) to develop guidance for implementing Article 6 of the Paris Agreement. We ask that the TAB address this comprehensively and conduct a check after the adoption of Article 6 guidance to ensure that greenhouse gas programmes' approaches to double claiming are consistent and coherent with this guidance.

In the TAB's recommendations from March 2020, many programmes were requested "to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates…" We would like to reiterate the importance of host country attestation to prevent double claiming and to ensure that a corresponding adjustment is made. We recognize the TAB's

desire to avoid being prescriptive on this topic; however, guidance on best practices for addressing this situation would help other greenhouse gas programmes eligible under CORSIA ensure the avoidance of double claiming of post-2020 units.

Each of the organizations that has contributed to these comments is dedicated to combating climate change and ensuring that people and nature thrive. Recognizing the importance of forests to mitigating the impacts of climate change, our organizations have been instrumental in advancing forest action through our respective approaches and capacities, and individual staff members of our organizations work in their personal capacities to advance these aims as well.

With respect to Conservation International (CI), Fabio Arjona CI-Colombia's Vice President participates in his personal capacity as one of the Executive Board Members of ProClima. As such, CI stepped back from review of the ProClima application.

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
CERCARBONO	Reviewer's overall summary	The Cercarbono programme was initially created in the Colombian tax context, as a certification programme for carbon tax offsets in the country. This programme allows the use of CDM methodologies, independently developed methodologies by third parties, Cercarbono's developed methodologies, and methodologies recognized by the national government of Colombia. More information is needed about the role of any existing methodologies from other programmes, such as CDM methodologies. It is unclear in Cercarbono's application whether the programme has additional requirements for the use of a CDM methodology, or whether the programme accepts any CDM-approved methodologies and projects. In the case of the latter, we need to see clear authority from Cercarbono over any future design or integrity decisions within its accepted methodologies. **In general terms, this programme complies with some of the programme design elements.** Regarding how the programme avoids double counting, issuance and claiming, the application explains that it does so through the use of the Ecoregistry platform, which allows for issuance, tracking and withdrawal of all offset credits, to avoid double counting. The programme also requests host countries to issue a statement authorizing carbon credits to be used under a certain offset scheme and to declare that these emissions reductions will not be claimed by the government to meet its own mitigation targets. This is an important start to avoiding double counting and CERCARBONO has established a system of compensation in case a promised corresponding adjustment is not delivered.	

		Following the guidelines established by the COP to the UNFCCC in its Warsaw Framework for Reducing Emissions from Deforestation and forest Degradation (REDD+), which the COP, in Article 5 of the Paris Agreement, encouraged Parties to implement and support, we would like to highlight our strong endorsement of the inclusion and prioritization of large, national or state/province level (jurisdictional scale) REDD+ programmes under CORSIA. We note that CERCARBONO has chosen to exclude reforestation activities at this time due to permanence risk concerns. Mitigation outcomes from all sectors are vulnerable to risks of "reversals" – the resumption of emissions after a period of reduced or stopped emissions; these can include political risks, project management risks, financial risks, market risks, as well as risks from both human actions and impacts beyond human control (e.g., natural disturbances). However, there is more than a decade of experience and best practice for managing risks. One approach for addressing the risk of reversals is the use of a "buffer" system. **Once this system is in place, we believe that CERCARBONO should include all relevant forest sector methodologies as eligible activities.**	
	Question 4.1 (Paragraph 3.1)	Are additional	The application mentions that the verification bodies which carry out the validation and verification of the projects must assess, among other aspects, the additionality of the units. The application contradicts itself: first it states that the programme designates certain activities as automatically additional, however it later provides that CERCABONO has no positive list for this and that no activity can automatically be considered additional. **Additional clarity is requested here.**

	Question 4.2 (Paragraph 4.2)	Are based on a realistic and credible baseline	According to the application, the specific methodologies and protocol require the estimates to be realistic, defensible and conservative, while the baseline scenario must be robust, credible, documented and repeatable as appropriate. This programme has measures in place to ensure that all units are based on a conservative baseline. **Cercarbono's application would appear to comply with the EUC regarding baselines, since it assures it relies on conservative baselines that are verified and the criteria for these assessments by the validation bodies are set in the Programme's Protocol.**
	Question 4.5	Represent permanent emissions reductions	According to the application, CERCARBONO contends that reforestation is the only activity that could present a potential risk of reversals. As a result, CERCARBONO decided to exclude this activity from the CORSIA application, even though such risk can be mitigated by creating a system to address risk of reversals. Mitigation outcomes from all sectors are vulnerable to risks of "reversals" – the resumption of emissions after a period of reduced or stopped emissions; these can include political risks, project management risks, financial risks, market risks, as well as risks from both human actions and impacts beyond human control (e.g., natural disturbances). However, there is more than a decade of experience and best practice for managing these risks. One approach for addressing the risk of reversals is the use of a "buffer" system. A new protocol is being designed and intends to include further detail including regarding systems to address permanence. **Once**

			this system is in place, we believe that CERCARBONO should include all relevant forest sector methodologies as eligible activities.
	Question 4.7	Are only counted once towards a mitigation obligation	The programme requests host countries to issue a statement authorizing the use of carbon credits under a certain offset scheme and to declare that these emissions reductions will not be claimed by the government to meet its own mitigation targets. This is an important start to avoiding double counting; **however, CERCARBONO's application does not elaborate whether it has compensation mechanisms in place in the event a promised corresponding adjustment is not delivered.**
	Question 4.6	Assess and mitigate against potential increase in emissions elsewhere	This application identifies specific sectors where leakage could occur. The application states that the programme has procedures in place to monitor possible leakage, as set out in the approved methodologies and that all methodologies have provisions to mitigate leakage, **in line with the EUC**.
	Question 3.10	Sustainable Development Criteria	This programme explains that information related to co-benefits and sustainable development is required for project proponents. It requests project developers to report progress made on SDGs, during verifications. Notwithstanding, it has no standardized system or methodology for reporting compliance with SDGs. **Therefore, it would seem like Cercarbono would not fully comply with the EUC regarding sustainable development.**
	Question 3.9	Safeguards System	According to the application: "Currently, the safeguards system applies only to REDD+ projects." **Both environmental and social safeguards**

			should be required for all sectors. Furthermore, the application is unclear as to whether there is a National Safeguards System in place and how/if the programme would comply with it.
ProClima	Reviewer's overall summary	ProClima appears to have submitted two standards for approval under CORSIA, one for the voluntary carbon markets and one (presumably) for the Colombian carbon tax. However, it is difficult to understand if there are indeed two standards being submitted or more, and it is not clear what the scope is for the non-voluntary standard. **In general terms, this programme complies with some of the programme design elements.**	
	Question 3.1	Clear methodologies and protocols, and their development process	It is unclear whether ProClima develops all of its methodologies, or if it approves wholesale the methodologies of other standards (like that of the CDM). **It is important for ProClima to clarify this point; if it is the latter, the program applicant does not appear to have any oversight over the methodologies and, therefore, does not meet the EUC.**
	Question 3.2	Scope considerations	The scope of ProClima's work needs to be better explained. In its application, ProClima states that it recognizes three project types: sectoral GHG mitigation projects, REDD+ projects and other GHG projects. **It's unclear which of these project types is associated with which of the two standards that ProClima is submitting.** Again, it is also concerning that ProClima appears to adopt the CDM methodologies without adding any additional requirements of their own.
	Question 3.7	Programme governance	While ProClima was founded in January 2019, the program did not create its first carbon standard until December 2019. As we have noted in past

			public comments, we believe the 2-year governance requirement should apply to key design and operating experiences and not simply the official program start date. Additionally, ProClima left the “Are policies and robust procedures in place to ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?” section blank and does not seem to address the need to develop such a plan in its text response below the question. **ProClima should make an explicit reference to steps it intends to take to ensure that it can meet this EUC requirement.**
	Question 4.1	Are additional	Additionality requirements vary by specific methodology. **<u>Positive list</u>** ProClima does identify activities that would be automatically additional. All activities representing the AFOLU sector, including: a) Sectoral GHG projects, in the AFOLU sector that include areas destined for ecological restoration (passive or active) in 40% or more of the total project area; b) GHG sector projects in the AFOLU sector with areas not exceeding 200 hectares; c) Sectoral GHG projects in the AFOLU sector that include the planting of native species in 60% or more of the total project area; d) Sectoral GHG projects, in the AFOLU sector, developed by and in the territories of indigenous, black, or peasant communities, which are constituted as community associations or organizations;

			e) Forest crops in which 60% or more of the total project area is located outside the areas of high aptitude for forest plantations for commercial purposes, according to the UPRA (Rural Agricultural Planning Unit) classification, or areas that, although are classified with high forestry aptitude, the holder of the initiative demonstrates low forestry aptitude (using, for example, the appropriate scale for the analysis); f) Oil palm crops in which at least 30% are located outside the areas of high aptitude for commercial cultivation of palm, according to the classification of the Rural Agricultural Planning Unit; g) Sectoral GHG projects, in the AFOLU sector, with areas smaller than 100 hectares, which benefit from a government initiative to support the development of the forest industry, despite being covered by economic instruments such as subsidies, exemptions from taxes, or other form of financial support. **Without specific evidence for each case, we are unsure whether these automatically count as additional.** **REDD+ specific** The REDD+ methodology appears to be based on the CDM's ARR additionality requirements, which we would assume are both out of date and not tailored for REDD+. https://proclima.net.co/wp-content/uploads/2021/02/ProClima-Methodological-document-REDDprojects_ v2.2.pdf

	Question 4.3	Are quantified, monitored, reported and verified	ProClima left the question: “Are provisions in place to address and isolate such conflicts, should they arise?” unchecked and did not provide supporting documentation around their intent to address this question. **ProClima must develop a plan to address this EUC.**
	Question 4.5	Represent permanent emissions reductions	ProClima currently has 15% of total VVCs issued available for compensation of material reversals but states “full compensation *may* be assessed under the CORSIA.” Then, later in this section, ProClima once again uses the term “may be assessed.” Finally, the box to the question “Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under CORSIA” is unchecked and does not give an adequate answer in the following text. **This EUC is a requirement, and ProClima *must* commit to full compensation of any reversals under CORSIA.**
	Question 4.6	Assess and mitigate against potential increase in emissions elsewhere	**ProClima left the box “Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage?” unchecked and does not appear to provide a full answer in meeting this criteria.** That said, elsewhere in its application, ProClima mentioned that REDD+ projects must nest within Colombia’s national reference level when setting a baseline; there could be a similar requirement for addressing leakage at a national level here.

	Question 4.7	Are only counted once towards a mitigation obligation	ProClima appears to have mis-intepreted the requirement to obtain a host country attestation to ensure no double claiming of credits. It appears that ProClima assumes that if a project is listed on Colombia's RENARE registry, that the listing indicates host country approval of the project. However, RENARE is only a registry and does not necessarily mean that Colombia is willing to make a corresponding adjustment for credits sold to CORSIA or other international buyers. **Additional steps are needed to demonstrate host country attestation, such as a letter of attestation and the creation of an appropriate compensation mechanism, in the event that a corresponding adjustment is not delivered as promised. ProClima would need to make this modification in order to meet the requirements of this EUC.**
	Question 4.8	Do no net harm	ProClima gives projects the opportunity to track sustainable development goal impacts, however, "the definition and measurement of co-benefits is not a mandatory requirement." It does not appear to have a standardized system or methodology for reporting compliance with SDGs. **Therefore, it would seem like ProClima would not fully comply with the EUC regarding sustainable development.**
REDD.Plus	Reviewer's Overall Summary	In the January 2020 "Recommendations on CORSIA Eligible Emissions Units" report, the TAB indicated that it "was unable to assess REDD.plus against the EUC because key elements of an emissions unit programme, in line with the EUC and TAB's interpretations, were not in place at the time of TAB's assessment." Based on the updated application submitted by the REDD.plus Platform, however, **it appears as if REDD.plus still does not meet these key elements in line with the EUC and TAB's interpretations.**	

		Although the REDD.plus Platform is the program that is applying, the fact that the applicant consistently refers to UNFCCC decisions regarding REDD+ to provide justifications for how "the program" meets the EUCs calls into question what program is actually applying. Although the REDD.plus Platform is based on UNFCCC decisions, REDD.plus does not formally represent the UNFCCC; it does not administer the UNFCCC or the REDD+ programs undertaken by Parties to the UNFCCC, which is how tradable units in the REDD.plus Platform are generated. As the TAB has previously noted, "TAB assesses programmes for which the programme administrators, or a representative duly authorized by the programme / its administrator, submits an application for TAB's assessment." In this case, it appears as if REDD.plus is submitting an application on behalf of the UNFCCC, but it is not a duly authorized representative of the UNFCCC. The applicant also constantly refers to "The REDD+ Mechanism," which appears to refer to UNFCCC guidance for REDD+. However, REDD+ is a Framework under the UNFCCC, not a Mechanism (see REDD+ UNFCCC website). While this choice of language may seem arbitrary, it has different implications for governance under the UNFCCC. This adds further confusion to whether REDD.plus seeks to submit REDD+ results on behalf of country submissions to the UNFCCC or whether it is proposing a new, separate standard. Furthermore, all methodological guidance for the REDD.plus Platform comes from the UNFCCC. While we strongly support the inclusion of high-integrity REDD+ programs in market-based systems such as CORSIA and believe that the UNFCCC provides critical guardrails and foundational guidance for REDD+ implementation, the REDD.plus Platform does not have any direct oversight or governance of the methodology process, including the development of the methodology itself, any changes instituted, or how rigorously or consistently the methodology is applied. The UNFCCC decisions on REDD+ serve as guidance to Parties, who are ultimately responsible for deciding how to apply this guidance.

		While there are technical assessments of the rigor of country reference levels, for example, the UNFCCC-led technical assessment process does not serve as a third-party validation process, as would be expected for GHG units eligible under CORSIA. Additional requirements are needed in order to assure consistency across programs in order to meet the EUC requirements under CORSIA. Additionally, the REDD.plus Platform states that "All non-Annex 1 countries that have signed the Paris Agreement are eligible to generate REDD+ Results, which REDD.plus will convert into RRUs." If a country decides to create "REDD+ Result Units" (RRUs), then those units will be converted into tradable carbon units and registered on the REDD.plus Platform. Despite the fact that these RRUs are generated in accordance with UNFCCC guidance, which the REDD.plus Platform is based upon, the REDD.plus Platform has created an additional ratings system which "will help buyers make their own judgement on baselines and help differentiate pricing." **This is not consistent with the EUCs.**	
	Question 3.1	Clear Methodologies and Protocols, and their Development Process	As mentioned above, the REDD.plus Program is based on modalities (methodologies), protocols, and guidelines that have been approved under the UNFCCC. As such, all proposals to revise or update these methodologies need to be negotiated and adopted by all Parties to the UNFCCC. Therefore, the REDD.plus applicant has no direct say in how these methodologies are modified, nor a process for developing further methodologies and protocols. Additionally, these UNFCCC decisions on REDD+ serve as guidance to Parties, who are ultimately responsible for deciding how to apply this guidance. **Thus, REDD.plus does not appear to meet the EUC on clear methodologies and protocols, and their development process.**

	Question 3.2	Scope Considerations	The applicant states that “The REDD.plus Platform will only offer for purchase/retirement RRUs from national emission reduction programs under the UNFCCC REDD+ Mechanism,” and refers to COP decisions around REDD+ to elaborate what specific REDD+ activities are eligible. To further justify its specific focus on national-based REDD+ programs, the applicant then goes on to explain that the REDD+ Mechanism (which, as stated above, is not a formally recognized as a “mechanism” under the UNFCCC, but rather a “framework”) “clearly and unequivocally vests the authority for measuring and reporting emissions reductions from forest activities with national governments, not projects or jurisdictional REDD+ programs.” This statement is misleading. REDD+ activities must follow UNFCCC guidance adopted by the Conference of the Parties, known as the Warsaw Framework. The Warsaw Framework aims at the implementation of REDD+ activities at the national level, “but as an interim measure also recognizes subnational implementation.” As REDD+ is fundamentally country-driven, it is the prerogative of the country to decide how to recognize the implementation of efforts at different scales (including, potentially, at a project-scale through REDD+ nesting) as long as these efforts are aligned with the Warsaw Framework, part of the country’s REDD+ strategy, and are properly accounted for.
	Part 1: General information Question 3.3 Question 4.4	Offset Credit Issuance and Retirement Procedures	According to the REDD.plus Platform application, the UNFCCC is responsible for the MRV of emission reductions. After information about a country’s emission reductions are posted to the REDD+ Info Hub, a country can decide to create RRUs by signing an agreement with the applicant and IHS/Markit; it is worth noting that the applicant indicated this onboarding document was attached, but it was not accessible. Upon registry in the

		Have a clear and transparent chain of custody	REDD.plus Platform, each RRU is assigned a unique serial number “that allows for units to be tracked from issuance through its transfer or use (cancellation or retirement).” The purchase and retirement of a unit can be done on either the CBL platform or directly with REDD.plus, but it is not clear why there are two separate options for transacting units, and whether REDD.plus has a procedure in place for how units are retired or cancelled. As the applicant relies on the UNFCCC to provide the information upon which credit issuance, the length of the crediting period, and credit period renewal are based, **it appears as if REDD.plus does not meet the EUC on offset credit issuance and procedures.** Furthermore, the applicant states that “Registry Operational procedures are agreed between the registry and the standard, so are not made available to the public.” It is unclear what “the standard” refers to in this case. Indeed, it is not clear whether REDD.plus is a standard or simply a platform.
	Question 3.5	Legal Nature and Transfer of Units	According to IHS Markit’s terms and conditions, to which the applicant refers to explain the parameters around legal title to units, Markit requires legal title, but it is unclear how the legal title of units registered in the system is proven. As the program operator, the REDD.plus Platform should be responsible for ensuring that all credits registered in the system have a legal title from the outset. **As such, REDD.plus does not meet the EUC on legal nature and transfer of units.**

	Question 3.6	Validation and Verification procedures	The applicant states that various UNFCCC decisions govern “the validation of the FRL/FRELs” and “verification of emissions reductions that have been submitted to the technical annex to the BUR.” Furthermore, the UNFCCC is responsible for accrediting and selecting validators and verifiers. However, the assessments undertaken by the UNFCCC do not serve as a third-party validation process, as would be expected for GHG units eligible under CORSIA. Considering that REDD.plus has no validation and verification standards and procedures of its own in place, or requirements and procedures for the accreditation of validators and verifiers, **it does not meet the EUC on validation and verification procedures.**
	Part 1: General Information Question 3.7	Program governance	Although the Coalition for Rainforest Nations administers the REDD.plus Platform, it is the UNFCCC processes and procedures that fundamentally govern the generation of the emission reductions that are converted into the REDD.plus’ tradable carbon credits. Thus, as stated above, decisions about the monitoring, reporting, and verification of emission reductions are made by the UNFCCC member Parties, not by REDD.plus. The REDD.plus Platform itself was only incorporated on 31 March 2019. Therefore, it has not been continuously governed, or continuously operational, for the last two years. Regarding whether REDD.plus has a plan for long-term administration, the applicant states that the “The dissolution of the REDD+ Mechanism would likely only come about with the dissolution of the UNFCCC and Paris Agreements,” however, REDD.plus is

			not “the REDD+ Mechanism,” it is the REDD.plus Platform which is separate. The applicant does not appear to have clear procedures in place to prevent and resolve potential conflicts of interest. The fact that the UNFCCC, not CfRN or REDD.plus, administers the emission reductions program is not sufficient in of itself to prevent conflicts of interest. CfRN is composed of member nations which are also Parties under the UNFCCC, which appears to be a conflict of interest already in the governance of REDD.plus. Furthermore, although CfRN has a Conflict of Interest Policy (which is supposed to be attached, but was inaccessible), it is not clear how these policies fulfill the requirements of this EUC. Lastly, it is evident that the REDD.plus Platform alone cannot demonstrate liability insurance policy of at least USD$5M. The applicant states that this requirement could be met between all of the different entities involved with REDD.plus, including the UNFCCC, IHS Markit, Expansive CBL Holdings, and Bureau Veritas, but there is no evidence that the REDD.plus Platform administrator (CfRN) could meet this requirement. Additionally, there is no evidence that IHS Markit, Expansive CBL Holdings, or Bureau Veritas are aware of this potential liability commitment. This is not the case for other standards that include IHS Markit in some capacity, and would be highly unusual here. **Thus, REDD.plus does not meet the program governance EUC.**

	Question 3.8	Transparency and Public Participation Provision	The REDD.plus Platform provides information about the prices paid to retire RRUs, how much of the price at retirement goes back into the country, and what the country does with the proceeds; it is unclear whether and how this information is publicly available. However, all information pertaining to the emission reductions programs themselves are available on the UNFCCC REDD+ Info Hub, not the REDD.plus platform itself. Although involvement of local stakeholders is part of the UNFCCC Safeguard Information System guidance, REDD.plus has no consultation requirements itself and has no oversight regarding the extent to which REDD+ countries conduct local consultations. The REDD.plus Platform itself does not conduct any public comment periods, and instead indicates that all changes to the REDD+ policy framework upon which it is based must be made within the UNFCCC process. So the public is not able to weigh in on the program itself. **Therefore, REDD.plus does not meet the EUC on transparency and public participation.**
	Question 3.9	Safeguards System	While high-integrity REDD+ programs can provide assurance that they will comply with safeguards, REDD.plus itself does not have mechanisms in place to ensure that programs consistently and comparably comply with safeguards. **As a result, REDD.plus does not meet the safeguards system EUC.**
	Question 3.10	Sustainable Development Criteria	REDD.plus itself does not have provisions for monitoring, reporting, and verifying the use of sustainable development goals (SDGs).As “there is no explicit measurement of how the program adheres to sustainable

			development criteria," **REDD.plus does not meet the sustainable development criteria EUC.**
	Question 3.11 Question 4.7	Avoidance of Double Counting, Issuance and Claiming Are only counted once towards a mitigation obligation	The applicant states that because RRUs only come from national REDD+ programs under the UNFCCC, they are automatically approved by relevant national authorities, part of a national GHG inventory, and "seamlessly and transparently integrated into the issuing country's NDC." Furthermore, "REDD.plus will provide the annual reporting to the UNFCCC to" ensure proper accounting in the global carbon budget; the applicant also notes that the "UNFCCC also requires demonstration of avoidance of double counting under Article 6." And as a result, the applicant states that RRUs cannot be double counted. However, this is not sufficient. It is unclear how, simply because emission reductions are generated at the national level and part of a national GHG inventory, they will be "seamlessly and transparently integrated into the issuing country's NDC" (particularly in cases where REDD+ falls outside of the scope of a country's NDC, for example) or what role the platform has in ensuring that happens. Similarly, REDD.plus assumes that all retired credits will be removed from the host country's inventory, and REDD.plus will report these retirements to the UNFCCC to ensure that they are properly reflected on the REDD+ Info Hub, in national GHG inventories, and NDCs. However, there REDD.plus does not have a mechanism in place to ensure that host countries will retire and report retired credits to prevent double claiming, and that double counting and claiming will not occur.

			The EUCs and Appendix A to the CORSIA application are clear: Programs should provide attestations from governments indicating that the underlying mitigation "is not also counted toward national target(s) / pledge(s) / mitigation contributions / mitigation commitments." Instead of requiring such attestations, REDD.plus interprets the fact that emission reductions posted on the UNFCCC REDD+ Info Hub are approved by national focal points before they are posted as sufficient to make sure units are counted once towards a mitigation obligation. REDD.plus also goes so far as to "cast doubt over project-based standards that require country attestation letters to avoid double counting," when, as stated above, this is encouraged by the EUCs. Furthermore, it is unclear whether REDD.plus has any systems in place to prevent double counting or issuance. The applicant states that "The REDD.plus Registry, administered by IHS/Markit uses a combination of technological features and operational policies and procedures in order to reduce the risk of double-issuance, double-use, and double-selling." However, it does not specify what these features, policies, and procedures are or how they function. Additionally, the assertion made by the applicant that any REDD+ credit that is not first registered on the UNFCCC REDD+ Info Hub, approved by national government authority, and reflected in national GHG inventories would be double counted is inaccurate. REDD+ units generated under other programs would not automatically be double counted. Just like any other offset program, REDD+ units delivered under high-integrity greenhouse gas program standards must be transparently recorded in a

			registry and be subject to additional provisions to ensure no double claiming of emission reductions, including double issuance, use or selling. **Therefore, REDD.plus does not meet the EUCs around ensuring that emission units are only counted, claimed, and issued once.**
	Question 4.1	Are additional	Additional requirements are needed to provide assurance of consistency and comparability across programs. While REDD.plus has created a rating system to assess emission reductions, which in itself suggests that programs may not be consistent, a copy of this rating system was not included in the application. Therefore, **it is unclear whether REDD.plus itself has any requirements for ensuring additionality.**
	Question 4.2	Are based on a realistic and credible baseline	While reference levels produced according to UNFCCC and IPCC guidance provide a strong starting point, additional guidance is needed to ensure that baselines are consistently robust across programs in order to fulfill the EUC requirements. **As REDD.plus itself has no way of ensuring comparability of the credibility of these baselines across programs it is unclear whether the program meets the EUC on realistic and credible baselines.**
	Question 4.3	Are quantified, monitored, reported, and verified	See comments above regarding “Program design eligibility: Validation and Verification procedures.” **For these reasons, REDD.plus does not appear to meet this EUC.** The applicant refers to the “Warsaw Framework” and other COP guidance that spells out guidance for monitoring, reporting, and verifying. Regarding

			avoiding conflict of interest among reviewers, the applicant states that "the UNFCCC Secretariat oversees relevant conflict of interests policies."
	Question 4.5	Represent permanent emissions reductions	REDD.Plus' proposed approach to address reversals is to cut off new issuance, and states that "If there is a reversal the country cannot generate RRUs until that deficit is overcome." While we believe that high-integrity REDD+ programs can provide strong assurance of permanence, REDD.Plus does not have sufficient mechanisms to ensure reversals are compensated for, should they occur. **Thus, REDD.plus does not meet the EUC on permanence.**
	Question 4.6	Assess and mitigate against potential increase in emissions elsewhere	The applicant states that "none" of the sectors supported by the program present a potential risk of material emissions leakage. This is primarily due to the national scale of REDD+ programs, which eliminates the issue of inter-country leakage.
	Question 4.8	Do no net harm	While high-integrity REDD+ programs can provide assurance that they will do no net harm, **REDD.plus itself does not have mechanisms in place to ensure that programs do no net harm.**
American Carbon Registry	Material Changes Form	Are only counted once towards a mitigation obligation	After completing a 60-day stakeholder consultation process to update the standard (version 7.0 in effect as of January 1, 2021), ACR updated details related to attestation timing to enhance reporting efficiencies as well as added Requirements for Avoiding Double Counting with ICAO's CORSIA, including detailed requirements for host country letters of authorization,

			reporting of corresponding adjustments to the UNFCCC and compensation for or replacement of units used under CORSIA and also claimed by the Host Country towards meetings its NDC (the "compensation mechanism"). **These material changes are in line with the TAB's recommendations on avoiding double claiming for post-2020 units.**
Verified Carbon Standard	Material Changes Form	Do no net harm	In submitting material updates, Verra clarified the pathways for projects to fulfill sustainable development contributions, in line with the TAB's recommendations and "further actions" requested by the ICAO Council in March 2020. Verra has established a pathway for projects that have not applied the CCB Standards or SD VISta to still report on their contributions to the Sustainable Development Goals and targets through a template. **This material change directly addresses the "further actions" requested by the ICAO Council on this topic.**
	Material Changes Form	Expanding list of approved methodologies	Verra also requested that two recently-approved methodologies in the AFOLU sector be added to the list of approved Verra methodologies. Both methodologies produce units outside REDD+ programs that are similar to those already approved for use as standalone activities. These activities may take place in REDD+ countries but target agricultural, not forestry activities. **The approval of these methodologies is in line with previous TAB decisions and the EUCs.**