



## CALL FOR INPUT

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Instruction: **Enter your input in the table below.** Stakeholders **must** submit their comments by the established deadline and strictly use the commenting template provided below to ensure their input is duly considered. The use of AI-generated content is **prohibited**, as such submissions frequently lack relevance and fail to address the specific issues presented in the published documents.

Document reference number and title: <b>A6.4-MEP008-A03. Draft Standard: Addressing non-permanence and reversals (version 02.2)</b>				
Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)

1	Entire document	n/a	<p>While noting that the draft standard contains certain robust provisions, CMW finds there are important areas that lack clarity and/or could compromise permanence. We thus strongly suggest for the following comments here and throughout this input to be taken into account in the draft.</p> <p>Appendix 2 contains requirements directed to activity participants and DOEs. It is important to also define the responsibilities for buyers. Buyers should contribute funding for MRV and share financial responsibility for reversals.</p> <p>Overall, guidelines on how to address non-permanence and reversals should be further strengthened, in line with the comments below and in line with scientific consensus. In this regard, developing a framework with short-term liability would be scientifically flawed and we recall the following points:</p> <ul style="list-style-type: none"> <li>• A6.4ERs will be used to offset permanent emissions. Offsetting claims, which are inappropriate for many reasons already, especially could not be justified with units that can only ensure temporary removals or reductions as they would not truly be offsetting emissions on climate-relevant timeframes.</li> <li>• Global temperatures depend on cumulative CO2 emissions rather than emission rates. Temporary reductions do not significantly contribute to long-term climate stabilization. Source: Mitchell-Larson &amp; Allen 2021. Interactions and trade-offs between nature-based and engineered climate solutions.</li> <li>• A CO2 storage period of less than 1000 years is insufficient for neutralizing remaining fossil CO2 emissions under net zero emissions. Source: Brunner, C., Hausfather, Z. &amp; Knutti, R. Durability of carbon dioxide removal is critical for Paris climate goals. Commun Earth Environ 5, 645 (2024). <a href="https://doi.org/10.1038/s43247-024-01808-7">https://doi.org/10.1038/s43247-024-01808-7</a></li> </ul>	
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			<ul style="list-style-type: none"> <li>“Compensatory claims seek to offset or neutralise the effects of CO<sub>2</sub> emissions. The only valid, Paris-aligned compensatory claims are based on physical equivalence. Compensatory claims based on temporary carbon storage are physically inconsistent and increase warming at the end of the carbon storage period.” Source: <a href="https://carbonmarketwatch.org/publications/a-framework-for-assessing-the-climate-value-of-temporary-carbon-storage/">https://carbonmarketwatch.org/publications/a-framework-for-assessing-the-climate-value-of-temporary-carbon-storage/</a></li> <li>“Targets should acknowledge the need for Geological Net Zero, meaning one tonne of CO<sub>2</sub> permanently restored to the solid Earth for every tonne still generated from fossil source.” Allen, M.R., Frame, D.J., Friedlingstein, P. et al. Geological Net Zero and the need for disaggregated accounting for carbon sinks. Nature 638, 343–350 (2025). <a href="https://doi.org/10.1038/s41586-024-08326-8">https://doi.org/10.1038/s41586-024-08326-8</a></li> </ul>	
2	Appendix 1 Section 2	Paragraph 3(g)	<p>The <a href="#">IPCC categorises confidence levels</a> as follows: “Each finding is grounded in an evaluation of underlying evidence and agreement. A level of confidence is expressed using five qualifiers: very low, low, medium, high and very high. The following terms have been used to indicate the assessed likelihood of an outcome or result: virtually certain 99–100% probability; very likely 90–100%; likely 66–100%; about as likely as not 33–66%; unlikely 0–33%; very unlikely 0–10%; and exceptionally unlikely 0–1%.”</p> <p>“Negligible risk” should correspond to a risk of reversal that is exceptionally unlikely, so only a risk rating below 1% would be credible to constitute “negligible” risk. Ideally the SBM should adopt the lowest value of the range, which is 0.5%.</p>	“Negligible risk of reversal: A risk of reversal that would result in a loss of no more than <b>0.5</b> percent of all the A6.4ERs issued with respect to the total emission reductions and/or net removals achieved by the activity during its active crediting period, <sup>3</sup> calculated over a 100-year timeframe starting from no earlier than the end of the last active crediting period;”

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	Appendix 1 Section 3	Paragraph 7 Footnote 11	The activities listed in Footnote 11 are subject to reversal risk, contrary to what is claimed in the current draft. As long as activities store greenhouse gases, even if this is temporary, they can be prone to reversal risks, such as is the case with anaerobic digesters.	
3	Appendix 1 Section 3	Paragraph 5	CMW supports the inclusion of this paragraph and asks for it to be retained.	
4	Appendix 1 Section 4.2	Paragraph 9	CMW supports the inclusion of this paragraph and asks for it to be retained. This provision is important as it aims to embed conservativeness, for example in the assumptions made in the risk assessment.	
5	Appendix 1 Section 4.2	Paragraph 10	CMW supports the inclusion of this paragraph and asks for it to be retained.	
6	Appendix 1 Section 5	Paragraph 16	CMW supports the inclusion of this paragraph and asks for it to be retained.	
7	Appendix 1 Sections 6.6, 6.7, 6.8	n/a	CMW supports the choice of MEP to select the options resulting in higher contribution to adaptation and to OMGE as this is in line with wording used in previous decisions, as pointed out in paragraph 31 of the cover note. In Decision 3/CMA.3 it is clear that the SOP for adaptation shall be “5 per cent of the issued A6.4ERs” (paragraph 58) and that the cancellation for OMGE shall be “a minimum of 2 per cent of the issued A6.4ERs” (paragraph 59). Buffer pool A6.4ERs fall under issued A6.4ERs and so they must be included in calculating the correct contribution.	
8	Appendix 1 Section 7.1	Paragraph 39	More clarity is needed on how the principle of conservativeness is applied when calculating the threshold.	

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9	Appendix 1 Section 7.4	Paragraph 48	This does not guarantee that mechanism methodologies will select a conservative minimum period. A general minimum period of post-crediting monitoring should be established, i.e. 100 years which is already required under <a href="#">California's Compliance Offset Programme</a> : "The Offset Project Operator or Authorized Project Designee must conduct monitoring activities in accordance with the Regulation and this protocol. (a) Monitoring is required for a period of 100 years following the final issuance of any ARB offset credits to an offset project." Alternatively, clearer options and criteria for mechanism methodologies to define a minimum period must be given, which must be informed by science.	"If selecting an alternative option, rather than a general 100-year requirement, then the analysis must be informed by science: "The minimum period shall be informed by <b>the latest peer-reviewed science as well as</b> , inter alia, a consideration of the mitigation activity type and its associated reversal risks <b>which shall also reflect the latest peer-reviewed scientific findings.</b> "

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10	Appendix 2 Section 2	Paragraph 18	<p>CMW supports that all requests and decisions will be made publicly available.</p> <p>However, compared to version 01.0 of the draft, the scope of this paragraph has been broadened and, as it is, risks turning the requirements for report submission ahead of deadlines into general guidance, rather than a requirement. Subparagraph b) allows activity participants to make a request to extend the deadline for any reason and indicates that the request will be approved as long as 'justified with appropriate evidence'. Aside from being too broad in scope, this also risks flooding the SBM with a huge number of requests, many of which may ultimately be denied but which will nonetheless incur considerable time and resources to look into. We request to delete subparagraph b) from this paragraph.</p> <p>We also appreciate that in this version it is the DOE contracting process that needs to evidence the unavailability of DOEs. This is necessary because demonstrated unavailability of designated operational entities should only be a valid reason for extensions under circumstances where the activity participant has given the designated operational entity sufficient time for the verification.</p>	<p>"Activity participants may make a request to extend a deadline by submitting a request to the Supervisory Body through the secretariat. The secretariat shall review any request and take the following actions: (a) When a request is made because the activity participant's process for DOE contracting evidences the unavailability of DOEs or because of force majeure, the secretariat shall automatically approve a single, 90-day extension of the applicable deadline; and (b) All requests and grants of extension or denials of requests shall be made publicly available. "</p>

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11	Appendix 2 Section 2.2	Entire section	<p>This section still lacks consequences for incomplete report submissions. It clarifies that there is a 60-day deadline for resubmission when a monitoring report fails to meet the requirements for either the completeness check or the substantive check. However, even if the resubmission is completed within this 60-day deadline, the report may still remain incomplete despite meeting submission deadlines.</p> <p>If a report is deemed incomplete and remains incomplete even after revised documentation is submitted, there should be clear consequences. An explicit link must be established connecting these conditions to the provisions that apply to late and missing reports. While paragraph 31 seems to indicate potential consequences, it is not clearly worded and is missing section/paragraph references for the provisions respectively tailored for “late”, “incomplete”, and “missing” report submissions.</p>	<p>In paragraph 31, add paragraph/section references regarding “the provisions for late, incomplete and missing report submissions (<b>Sections 2.1, 2.2 and 2.3</b>)”.</p> <p>In addition, it seems worthwhile to further make it explicit what the consequences are by adding additional sentences in paragraph 31:</p> <p><b>“Any submission deadline established pursuant to paragraph 30 shall be subject to the provisions for late, incomplete and missing report submissions (<b>Sections 2.1, 2.2 and 2.3</b>). Moreover, if a report is deemed incomplete and the resubmission deadline is met, but the report remains incomplete with revised documentation, the report shall be deemed late. If the report remains incomplete, despite additional documentation provided within the deadlines for late report submissions, it shall be deemed missing.”</b></p>
12	Appendix 2 Section 2.3	Paragraph 36	CMW supports the inclusion of this paragraph and asks for it to be retained.	
13	Appendix 2 Section 3.1	Paragraph 41	More information is needed on third-party monitoring if this is included as an option, as this raises important questions on competence of the third party to conduct such monitoring as well as appropriate attribution of liability.	<b>“The post-crediting period monitoring for reversals may be carried out by parties other than the activity participant, subject to approval of the Article 6.4 Supervisory Body. However the approach to monitoring, including who the outsourced party is, must be clearly described and justified for the activity, and approved by the Supervisory Body. The liability and obligations for reporting and remediation remain with the activity participant.”</b>

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14	Appendix 2 Section 3.2.1	Paragraph 44	This paragraph is ambiguous. It lacks a clarification that the request can only be submitted after the minimum period of post-crediting monitoring required by methodology, in line with paragraph 48 of Appendix 1 (Section 7.4). Additionally a requirement should be added that cancelled units should come from Article 6.4 activities of at least the same, or lower, reversal risk rating.	“At the end of the minimum period for monitoring during the postcrediting monitoring period defined by the methodology, activity participants may request to terminate their monitoring and reporting obligations in the post-crediting monitoring period if they have mitigated all potential reversals for all A6.4ERs issued to the Article 6.4 activity for emission reductions and/or net removals that are subject to a risk of reversal (i.e., considering all issuances to the Article 6.4 activity from the start of the first crediting period), as referred to in section 6.3 of Appendix 1. The mitigation of all potential reversals shall be achieved through the cancellation of a corresponding number of A6.4ER units from any Article 6.4 activity with at least the same, or lower, reversal risk rating, to a dedicated cancellation account in the mechanism registry for the purpose of remediation of future reversals. For any authorised A6.4ERs issued to the Article 6.4 activity, the cancellation shall be made using authorised A6.4ERs.”
15	Appendix 2 Section 3.2.2	Paragraph 48	As stated in the previous input, CMW believes the termination of the post-crediting monitoring should include an independent review or verification of the request, in addition to the completeness check.	



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16	Appendix 2 Section 4.1	Paragraph 54	<p>CMW welcomes the addition of a requirement to prioritize using A6.4ERs from the same activity experiencing the reversal.</p> <p>CMW also requests to reintroduce in addition to this requirement, the requirement included in Version 01.0 of the draft to, in any case, also prioritize A6.4ERs from the same year in which the reversal occurred or from a newer vintage.</p>	<p>“When the secretariat has received a complete and verified monitoring report indicating that unavoidable reversals have occurred, the secretariat, as the registry administrator, shall cancel A6.4ERs held in the Reversal Risk Buffer Pool Account as follows:</p> <p>(a) The number of A6.4ERs cancelled shall be equal to the amount of the unavoidable reversals, as expressed in tonnes of carbon dioxide equivalent;</p> <p>(b) The number of each type of A6.4ERs cancelled (whether Mitigation Contribution Units or authorized A6.4ERs) shall be based on the proportion of Mitigation Contribution Units or authorized A6.4ERs issued for the Article 6.4 activity's emission reductions and/or net removals at the time of the reversal;</p> <p>(c) The cancellation of A6.4ERs from the Article 6.4 activity experiencing the reversal shall be prioritised over A6.4ERs from other Article 6.4 activities, until no such A6.4ERs are available in the Reversal Risk Buffer Pool Account; and</p> <p>(d) The vintage of the A6.4ERs cancelled shall be, in order of priority:</p> <p>(i) The same as the year(s) in which the reversal occurred, where possible;</p> <p>(ii) From a newer vintage than the year(s) in which the reversal occurred, when no A6.4ERs with a vintage of the same year(s) are available or an inadequate number is available; or</p> <p>(iii) From an older vintage than the year(s) in which the reversal occurred, to the extent that neither alternative is feasible.</p> <p><del>(e) According to further criteria that may be specified at a future point in time.”</del></p>

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17	Appendix 2 Section 4.1	Paragraph 56	<p>CMW welcomes the addition of a requirement to prioritize using A6.4ERs from the same activity experiencing the reversal.</p> <p>CMW also requests to reintroduce in addition to this requirement the requirement included in Version 01.0 of the draft to, in any case, also prioritize A6.4ERs from the same year in which the reversal occurred or from an earlier year.</p>	<p>“When the secretariat has received a complete and verified monitoring report indicating that avoidable reversals have occurred, or when an activity is deemed to have experienced avoidable reversals subject to section 2.3, the secretariat, as the registry administrator, shall cancel A6.4ERs held in the Reversal Risk Buffer Pool Account as follows:</p> <p>a) The number of A6.4ERs cancelled shall be equal to the amount of the avoidable reversals, as expressed in tonnes of carbon dioxide equivalent;</p> <p>(b) The number of each type of A6.4ERs cancelled (whether mitigation contribution A6.4ERs or authorized A6.4ERs) shall be based on the proportion of mitigation contribution A6.4ERs or authorized A6.4ERs issued for the Article 6.4 activity's emission reductions and/or net removals at the time of the reversal;</p> <p>(c) The cancellation of A6.4ERs from the Article 6.4 activity experiencing the reversal shall be prioritised over A6.4ERs from other Article 6.4 activities, until no such A6.4ERs are available in the Reversal Risk Buffer Pool Account; and</p> <p>(d) The vintage of the A6.4ERs cancelled shall be, in order of priority:</p> <p>(i) The same as the year(s) in which the reversal occurred, where possible;</p> <p>(ii) From a year that is earlier than the year(s) in which the reversal occurred, when no A6.4ERs with a vintage of the same year(s) are available or an inadequate number is available; or</p> <p>(iii) From a year that is later than the year(s) in which the reversal occurred, to the extent that neither alternative is feasible.</p> <p><del>(e) According to further criteria that may be specified at a future point in time.”</del></p>

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18	Appendix 2 Section 4.1	Paragraph 58	This paragraphs currently allows for any A6.4ERs to be used for remediation of avoidable reversals, as long as the authorization status is the same. If A6.4ERs for this remediation do not need to be of the same activity type or risk rating as the ones reversed, this could give a perverse incentive to remediate with cheaper and higher risk credits, which would compromise the robustness of the Reversal Risk Buffer Pool. More qualifications are needed to ensure the Buffer Pool composition is a reflection of the overall supply of A6.4ERs with a reversal risk, not just the highest risk A6.4ERs.	<p>“When avoidable reversals occur, activity participants shall forward or first transfer, as applicable, A6.4ERs to the Reversal Risk Buffer Pool Account as follows:</p> <p>(a) The number of A6.4ERs forwarded or first transferred shall be equal to the amount of the avoidable reversals, as expressed in tonnes of carbon dioxide equivalent; and</p> <p>(b) The number of each type of A6.4ERs cancelled (whether mitigation contribution A6.4ERs or authorized A6.4ERs) shall be:</p> <p>(i) from activities assigned at least the same, or lower, risk rating as the activity where avoidable reversals occurred, and</p> <p>(ii) based on the proportion of mitigation contribution A6.4ERs or authorized A6.4ERs issued for the activity's emission reductions and/or net removals, cumulatively from the Article 6.4 activity start date through the time of the reversal.</p> <p><del>(c) According to further criteria that may be specified at a future point in time.”</del></p>

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19	Appendix 2 Section 4.4	Paragraph 61	<p>This section describes how a registered activity can be terminated by cancelling any A6.4ERs, as long as it's the amount verified from the activity.</p> <p>It makes no sense that any A6.4ERs can be leveraged to terminate an activity, and that this is even subject to a discount. All A6.4ERs from that specific activity should be cancelled if the activity is to be terminated, because it is their permanence that can no longer be guaranteed. Moreover, additional cancellation or forwarding/first transfer of other A6.4ERs from other activities to the buffer pool, at the expense of the activity participant, may well be necessary to ensure the integrity of the buffer.</p>	