

A6.4-MEP006-A02

Concept note

Applicability of removal guidance to emission reduction activities and vice versa

Version 01.0



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1. Procedural background

1. The Supervisory Body of the Article 6.4 mechanism (hereinafter referred to as the Supervisory Body), at its fourteenth meeting (SBM014), adopted the “Standard: Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies”¹ (hereinafter referred to as “Methodologies Standard”) and the “Standard: Requirements for activities involving removals under the Article 6.4 mechanism”² (hereinafter referred to as “Removals Standard”), and made specific recommendations to the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). Subsequently, the CMA endorsed the approach by the Supervisory Body.
2. At its fifteenth meeting (SBM015), the Supervisory Body approved the Workplan of the Methodological Expert Panel (MEP) for 2025 which includes a request to prepare a concept note on the applicability of removal guidance to emission reduction activities and vice versa.

2. Purpose

3. The purpose of this concept note is to address the mandate included in the 2025 workplan of the MEP to prepare a concept note on the applicability of removal guidance to emission reduction activities and vice versa. The purpose of this concept note is to identify, for each section of each Standard, whether its provisions should apply uniformly to all activity types or whether those provisions should be applied with activity-specific considerations.

3. Key issues and proposed solutions

4. The Methodologies Standard generally applies to all Article 6.4 activities. The Removals Standard generally applies to activities involving removals and emission reduction activities with reversal risks. However, there may be aspects of either Standard that may not be feasible or appropriate to apply in all circumstances.
5. The MEP analysed the provisions in the Methodologies Standard and the Removals Standard and identified that the applicability of specific provisions often does not depend on whether the Article 6.4 activity involves emission reductions or net removals but rather depends on the type of mitigation activity. This is illustrated through the following examples:
 - (a) The provisions in the Removals Standard to address non-permanence should apply to all mitigation activities that are subject to a risk of reversal, as reflected in paragraph 89 of the Methodologies Standard and paragraph 10 of the Removals Standard. This includes certain activity types that involve emission reductions and all activity types that involve net removals;
 - (b) The provisions in the Methodologies Standard to address specific forms of leakage do not apply to all mitigation activities. Some forms of leakage only occur in the context of specific types of mitigation activities, irrespective of whether these activities involve emission reductions or net removals;

¹ See <https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-001.pdf>.

² See <https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-002.pdf>.

- (c) The provisions in the Removals Standard on monitoring and reporting are generally suitable for emission reduction activities with reversal risks. However, some monitoring approaches, such as use of remote sensing data, as referred to in paragraph 26(g) of the Methodologies Standard and paragraph 11 of the Removals Standard, are only suitable in certain sectors (e.g., forest-based activities), irrespective of whether the activities result in emission reductions or net removals.
6. The MEP therefore concluded that:
- (a) The Methodologies Standard generally applies to activities involving removals. However, the provisions on suppressed demand of the Methodologies Standard do not apply to activities involving removals (see paragraph 20);
 - (b) The Removals Standard generally applies to emission reduction activities with reversal risks. However, certain provisions only apply to certain types of mitigation activities (see paragraphs 7(b)-8).
7. In considering the applicability of the Removals Standard to emission reduction activities with reversal risks, the MEP observed that four of the requirements of the Removals Standard could be infeasible for certain activity types. Specifically, not all the provisions of the following sections of the Removals Standard should be applicable to activity types that cannot practically apply these requirements to the relevant greenhouse gas reservoir: section 4.1 related to monitoring, section 4.2 related to reporting, section 4.3 related to post-crediting period monitoring and reporting, and section 4.6 related to addressing reversals.
8. Accordingly, the MEP proposes to exempt certain greenhouse gas reservoirs from aspects of these elements of the Removals Standard, as discussed below for monitoring (section 3.2.3 of this document), reporting (section 3.2.4 of this document), post-crediting period monitoring and reporting (section 3.2.5 of this document), and addressing reversals (section 3.2.8 of this document). These exemptions would apply only to those activities where: (i) the greenhouse gas reservoirs are not under the control of the activity participant, and (ii) the greenhouse gas reservoir is not in the same location as where the mitigation activity is implemented, and (iii) changes observed in the greenhouse gas reservoir could not be attributed to the mitigation activity.³
9. Apart from these exemptions, the other requirements of the Removals Standard would apply in full. In all cases, the reversal risk assessment requirements in section 4.6.1 of the Removals Standard would apply. This could facilitate alternative approaches to addressing non-permanence, such as the use of discounting factors to account for future reversal risks, informed by a consistent reversal risk assessment.
10. In the following, the MEP provides an analysis of all sections of the Methodologies Standard and Removals Standard and provides a conclusion on whether the respective sections should apply to activities involving removals and/or emission reduction activities with reversal risks and, where relevant, to which type of mitigation activities the provisions

³ This could apply, *inter alia*, to cookstove activities in relation to the reduction they cause in non-renewable biomass harvesting and to enhanced weathering activities in relation to the increase they cause in carbon storage in downstream waterways and ocean sediments. The monitoring of any changes in ocean sediments may not be feasible and observed changes could not be attributed to the mitigation activity.

are applicable. Tables 1 and 2 below provide a summary overview of the findings of the analysis.

Table 1. Applicability of the Methodologies Standard to activities involving removals

Section of the Methodologies Standard	Applicability to activities involving removals	Comments
4.1. Encouraging ambition over time	Yes ⁴	Activity-specific considerations may apply
4.2. Being real, transparent, conservative, credible	Yes	
4.3. Establishing that selected baseline is below business-as-usual	Yes ²	
4.4. Contributing to the equitable sharing of mitigation benefits between participating Parties	Yes	
4.5. Aligning with the NDC of each participating Party, if applicable, its LT-LEDS, if it has submitted one, the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement	Yes	
4.6. Approaches to set the baseline	Yes ²	
4.7. Addressing elements of paragraph 33 and paragraph 36 of the RMP	Yes	
4.8. Encouraging broad participation	Yes	
4.9. Including data sources, accounting for uncertainty and monitoring requirements	Yes	
4.10. Recognizing suppressed demand	No	This is only relevant in the context of emission reduction activities
4.11. Taking into account policies and measures and relevant circumstances	Yes	
4.12. Standardized baselines	Yes ²	Not all types of standardized baseline will be applicable to all types of activities involving removals and emission reduction activities
5. Additionality demonstration	Yes	
6. Leakage	Yes	
7. Non-permanence and reversals	Yes	

⁴ The MEP notes that the baseline standard may be amended in the future to incorporate further considerations for activities involving removals.

Table 2. Applicability of the Removals Standard to emission reduction activities with reversal risks

Section of the Removals Standard	Applicability to activities involving emission reductions with reversal risks	Comments
3.1. Context	Yes	
3.2. Definitions	Yes	
4.1. Monitoring	Yes	Does not apply under the conditions specified in paragraph 88
4.2. Reporting	Yes	Does not apply under the conditions specified in paragraph 88
4.3. Post-crediting period monitoring and reporting	Yes	Does not apply under the conditions specified in paragraph 88
4.4. Accounting for removals	Yes	
4.5. Methodologies applicable for a renewed crediting period	Yes	
4.6. Addressing reversals	Yes	Does not apply under the conditions specified in paragraph 88
4.7. Avoidance of leakage	Yes	
4.8. Avoidance of other negative environmental and social impacts and respecting human rights and the rights of Indigenous Peoples	Yes	

3.1. Methodologies Standard

3.1.1. Encouraging ambition over time (section 4.1)

11. This section specifies that mechanism methodologies shall encourage ambition of activities over time and should facilitate the deployment of low-carbon solutions and technologies. The MEP notes that this section does not specifically refer to emission reductions or net removals. However, the MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities. Note that the activity-specific considerations related to encouraging ambition over time may apply. The MEP notes that the baseline standard may be amended in the future to incorporate further specific considerations for activities involving removals.

3.1.2. Being real, transparent, conservative, credible (section 4.2)

12. This section specifies that mechanism methodologies shall contain provisions to ensure that all emission reductions or net removals are real, transparent, conservative and credible. The MEP notes that this section refers to both emission reductions and net removals. The MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities.

3.1.3. Establishing that the selected baseline is below business-as-usual (section 4.3)

13. This section specifies that mechanism methodologies shall contain provisions that require that the baseline selected shall be demonstrated as being below business as usual. The MEP notes that paragraph 28 of this section refers to emission reduction activities. The provisions in the “Standard: Setting the baseline in mechanism methodologies”⁵ apply to mechanism methodologies related to both emission reductions and net removals, including ensuring that the selected baseline is below business-as-usual. The main rationale is that the various possible reasons for setting baselines below business-as-usual (ensuring conservativeness, providing incentives for implementing mitigation technologies with lower emissions, ensuring that host Party countries can use part of the mitigation outcomes to achieve their own NDC, etc.) equally apply to activities involving removals and emission reduction activities. The MEP notes, however, that the baseline standard may be amended in the future to incorporate further specific considerations for activities involving removals.

3.1.4. Contributing to the equitable sharing of mitigation benefits between participating Parties (section 4.4)

14. This section states that mechanism methodologies shall contain provisions for contributing to the equitable sharing of mitigation benefits between participating Parties, including the application of conditions specified by the Designated National Authorities (DNAs) of the host Party. The MEP notes that the provision described in paragraph 31(a) of this section refers to emission reduction activities but does not exclude activities involving removals. The MEP is of the view that this section should apply to both activities involving removals and emission reduction activities. The main rationale is that the provisions required to demonstrate equitable sharing of mitigation benefits between participating Parties should also support the sustainable development objectives of host Parties, whether the activities involve emission reductions or net removals.

3.1.5. Aligning with the NDC of each participating Party, if applicable, its LT-LEDS, if it has submitted one, the long-term temperature goal of the Paris Agreement and the long-term goals of the Paris Agreement (section 4.5)

15. This section states that mechanism methodologies shall require demonstration that the activity does not constrain, but aligns with the policies, options and implementation plans of the host Party with regard to the latest nationally determined contribution (NDC) of the host Party, if applicable; its long-term low greenhouse gas emission development strategies (LT-LEDS), if it has submitted one; and the long-term temperature goal of the Paris Agreement and long-term goals of the Paris Agreement. The MEP notes that this section does not specifically refer to emission reductions or net removals. However, the MEP is of the view that this section should apply to both activities involving removals and emission reduction activities.

3.1.6. Approaches to set the baseline (section 4.6)

16. This section specifies that mechanism methodologies shall contain provisions that require justification of the appropriateness of the choice of approach(es) for setting the baseline. The MEP notes that this section does not specifically refer to activities involving removals or emission reduction activities. The provisions in the “Standard: Setting the baseline in mechanism methodologies” apply to mechanism methodologies related to both emission

⁵ See <https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-004.pdf>.

reductions and net removals, including provisions regarding the selection of the approach for setting the baseline. The main rationale is that it is important for both activities involving removals and emission reduction activities that the baseline is suitable to the type of mitigation activity. The MEP notes, however, that the baseline standard may be amended in the future to incorporate further specific considerations for activities involving removals.

3.1.7. Addressing elements of paragraph 33 and paragraph 36 of the RMP (section 4.7)

17. This section describes provisions to address consistency of implementation of paragraph 36 of the RMP with the requirements of paragraph 33 of the RMP through the application of appropriate approaches for downward adjustment of baselines. The MEP notes that this section does not specifically refer to activities involving removals or emission reduction activities. Paragraph 46 of the Methodologies Standard refers specifically to negative emission technologies, which are understood to include activities involving removals. The provisions in the “Standard: Setting the baseline in mechanism methodologies” apply to mechanism methodologies related to both activities involving removals and emission reduction activities, including the provisions regarding paragraph 33 and 36 of the RMP. This includes the provisions regarding the downward adjustment. The MEP further notes that activity specific considerations may apply in implementation of these provisions. The MEP further notes that the baseline standard may be amended in the future to incorporate further specific considerations for activities involving removals.

3.1.8. Encouraging broad participation (section 4.8)

18. This section states that mechanism methodologies shall encourage broad participation. The MEP notes that this section refers to both emission reduction and removal activities. The MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities.

3.1.9. Including data sources, accounting for uncertainty and monitoring requirements (section 4.9)

19. This section specifies that mechanism methodologies shall include relevant assumptions, data sources and key factors; account for uncertainty associated with emission factors, activity data and other estimation parameters; and contain provisions requiring a listing of data parameters that need to be monitored. The MEP notes that this section refers to emission reductions or removals. The MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities.

3.1.10. Recognizing suppressed demand (section 4.10)

20. This section specifies that mechanism methodologies shall recognize suppressed demand in the context of an Article 6.4 activity, which is a situation where services provided to a population are insufficient to meet the basic human needs such as minimum amount of electricity for lighting, heating or cooling due to barriers, including low income or lack of infrastructure, and where the growth of emissions resulting from meeting such needs requires special consideration in the assessment of Article 6.4 baseline scenarios. The MEP notes that this section does not refer to emission reductions or net removals. In principle, this section is applicable to emission reductions and net removals. The MEP notes, however, that suppressed demand is inherently linked to emissions growth from increased energy use or other requirements to meet basic human needs. Net removals,

on the other hand, generally do not address unmet service needs related to energy consumption or other requirements to meet basic human needs. Therefore, the MEP is of the view that, in practical terms, the provisions for recognizing suppressed demand are primarily relevant to emission reduction activities and does not seem relevant for, thus should not apply to activities involving net removals.

3.1.11. Taking into account policies and measures and relevant circumstances (section 4.11)

21. This section states that mechanism methodologies shall contain provisions to take into account relevant circumstances, including national, regional, or local, social, economic, environmental and technological, based on robust data and verifiable information. The MEP notes that this section does not specifically refer to either emission reductions or net removals or activities involving removals or emission reduction activities. However, the MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities.

3.1.12. Standardized baselines (section 4.12)

22. This section describes provisions for the development and application of standardized baselines. The MEP notes that paragraph 63 of this section refers to calculation of the GHG emission reductions or removals. The provisions in the “Standard: Setting the baseline in mechanism methodologies” apply to mechanism methodologies related to both activities involving removals and emission reduction activities. This includes the provisions regarding standardized baselines. The MEP notes, however, that some specific provisions in the section, such as the reference to facilities or equipment producing an output may not be applicable to all types of mitigation activities. Moreover, the MEP notes that not all types of standardized baseline will be applicable to all types of removals and emission reduction activities and that the baseline standard may be amended in the future to incorporate further considerations for activities involving removals.

3.1.13. Additionality demonstration (section 5)

23. This section specifies that mechanism methodologies shall contain provisions to demonstrate the additionality of the activity. The MEP notes that this section does not specifically refer to either emission reductions or net removals or to activities involving removals or emission reduction activities. The MEP notes that the “Standard⁶: Demonstration of additionality in mechanism methodologies” applies to mechanism methodologies related to both activities involving removals and emission reduction activities.

3.1.14. Leakage (section 6)

24. This section specifies that mechanism methodologies shall identify and avoid or, where not possible, minimize potential sources of leakage. The MEP notes that this section does not refer to either emission reductions or net removals. However, paragraph 64 of the Removals Standard states that the activity participants shall address the risk of leakage and account for any residual leakage in calculation of net removals in accordance with the requirements set out in the Methodologies Standard. Therefore, the MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities.

⁶ See <https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-003.pdf>.

3.1.15. Non-permanence and reversals (section 7)

25. This section specifies that mechanism methodologies shall address reversals, where applicable. The MEP notes that this section requires mechanism methodologies to address reversals of removals and emission reductions using an approach that is consistent with the Removals Standard. The MEP is of the view that this section is a general direction to employ a single, consistent approach to addressing non-permanence and the risk of reversals, whether those activities involve removals or emission reductions, or both. The MEP notes that the recent revision of the Activity Standard for Projects, which incorporated elements of the Removals Standard now refers to “Projects involving removals and emission reduction projects with reversal risks”.

3.2. Removals Standard**3.2.1. Context (section 3.1)**

26. This section refers to the relevant extracts from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) Working Group III (WGIII) definitions of removals, namely anthropogenic removals and carbon dioxide removal (CDR). The MEP notes that this section only describes removals but does not exclude emission reduction activities. The MEP notes that in some instances these terms may also be used in the context of methodologies for emission reduction activities.

3.2.2. Definitions (section 3.2)

27. This section states the definitions of removals, reversals and activities involving removals. The MEP is of the view that this section should apply to both activities involving removals and emission reduction activities with reversal risks.

3.2.3. Monitoring (section 4.1)

28. This section specifies monitoring requirements for removal activities and emission reduction activities with reversal risks. The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism. The MEP is of the view that the requirements in this section should apply to both activities involving removals and emission reduction activities with reversal risks, with the exception of those greenhouse gas reservoirs subject to the conditions specified in paragraph 88.

3.2.4. Reporting (section 4.2)

29. This section specifies reporting requirements without being specific to either activities involving removals or emission reduction activities with reversal risks. The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism. The MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities with reversal risks, with the exception of those greenhouse gas reservoirs subject to the conditions specified in paragraph 8 of this document.

3.2.5. Post-crediting period monitoring and reporting (section 4.3)

30. This section articulates activity participants’ obligation to monitor their activities to assess whether any reversals have occurred in the post-crediting monitoring period (paragraph

26 of the Removals Standard), specifies that activities shall not receive A6.4ERs for any net removals that occur in the post-crediting monitoring period (paragraph 27 of the Removals Standard), and provides conditions under which an activity participant may request permission from the Supervisory Body to terminate their monitoring obligations in the post-crediting monitoring period (paragraph 28 of the Removals Standard). The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism.

31. The MEP is of the view that the requirements in this section should apply to activities involving removals and emission reduction activities with reversal risks as follows:
- (a) For those greenhouse gas reservoirs subject to the conditions specified in paragraph 88 of this document, only the provisions of paragraph 27 of the Removals Standard should apply;
 - (b) For all other greenhouse gas reservoirs, all provisions in this section should apply.

3.2.6. Accounting for removals (section 4.4)

32. This section articulates how greenhouse gas accounting shall operate in the context of calculating net removals. The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism. The MEP is of the view that the requirements of this section should also apply to activities involving removals and emission reduction activities with reversal risks.

3.2.7. Methodologies applicable for a renewed crediting period (section 4.5)

33. This section specifies that, at the renewal of the crediting period, the activity participants shall apply the latest version of the applicable methodology. The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism. The MEP is of the view that this section should apply to both activities involving removals and emission reduction activities.

3.2.8. Addressing reversals (section 4.6)

34. This section articulates how activities involving removals shall conduct reversal risk assessment (section 4.6.1 of the Removals Standard); notify the Supervisory Body of any potential reversals and provide assessment of the consequences of any potential reversal-related events (section 4.6.2 of the Removals Standard); and remediate reversals through the operation of a buffer pool mechanism (section 4.6.3 of the Removals Standard). The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism.
35. The MEP is of the view that the requirements in this section should apply to activities involving removals and emission reduction activities with reversal risks as follows:
- (a) For those greenhouse gas reservoirs subject to the conditions specified in paragraph 8 of this document, only the provisions of section 4.6.1 of the Removals Standard should apply;
 - (b) For all other greenhouse gas reservoirs, all provisions in this section should apply.

3.2.9. Avoidance of leakage (section 4.7)

36. This section specifies that activity participants shall address the risk of leakage and account for any residual leakage in calculation of net removals in accordance with the requirements set out in the Methodologies Standard. The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism, whereas paragraph 64 of section 4.7 in the Removals Standard makes explicit reference to the Methodologies Standard. Therefore, the MEP is of the view that the provisions in this section should apply to both activities involving removals and emission reduction activities.

3.2.10. Avoidance of other negative environmental and social impacts and respecting human rights and the rights of Indigenous Peoples (section 4.8)

37. This section specifies that activity participants shall apply robust social and environmental safeguards to minimize and, where possible, avoid negative environmental and social impacts of the activity in accordance with the requirements referred to in this section. The MEP notes that paragraph 10 of the Removals Standard refers to activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism. Therefore, the MEP is of the view that this section should apply to both activities involving removals and emission reduction activities.

4. Impacts

38. This concept note provides further clarity on the applicability of different sections of the Methodologies Standard and the Removals Standard. This will facilitate and inform the further development of relevant standards (e.g., on addressing non-permanence) and the development of mechanism methodologies and methodological tools.

5. Subsequent work and timelines

39. The MEP agreed to seek public inputs from stakeholders on this draft version of the concept note. The MEP will incorporate the stakeholders' inputs received and recommend a revised draft of the concept note for consideration by the Supervisory Body.
40. The MEP will consider and incorporate the analysis conducted in this concept note in the development and further revision of relevant standards (e.g., on additionality, baselines, addressing non-permanence, leakage, suppressed demand) and in assessing and recommending mechanism methodologies and methodological tools for approval by the Supervisory Body.

6. Recommendations to the Supervisory Body

41. Not applicable (Document is published for a call for public inputs).

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Document information

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