

A6.4-SBM023-A06

Standard

Article 6.4 activity standard for projects

Version 04.0



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1. Introduction

1.1. Background

1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), at its third session, adopted rules, modalities and procedures (RMPs) for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (the Article 6.4 mechanism)¹ and requested the Supervisory Body, among others, to develop provisions for the development and approval of methodologies, validation, registration, monitoring, verification and certification, issuance, renewal, first transfer from the mechanism registry, voluntary cancellation and other processes pursuant to chapters V.B–L and VIII of the RMPs.²
2. The CMA, at its fourth session, elaborated some elements of the RMPs relating to the operation of the activity cycle of the Article 6.4 mechanism.³
3. The Supervisory Body, at its ninth meeting, adopted the “Article 6.4 activity standard for projects” (hereinafter referred to as this standard) that sets out the requirements relating to the design, implementation and other attributes of Article 6.4 mechanism projects (A6.4 projects).
4. The Supervisory Body, at its fourteenth meeting, adopted the “Standard: Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies” (hereinafter referred to as the methodologies standard), the “Standard: Requirements for activities involving removals under the Article 6.4 mechanism” (hereinafter referred to as the removals standard) and the “Tool: Article 6.4 sustainable development tool” (hereinafter referred to as the A6.4 SD Tool). The two standards set out the requirements for the development and assessment of Article 6.4 mechanism methodologies and the requirements for activities involving removals and emission reduction activities with reversal risks under the Article 6.4 mechanism, whereas the A6.4 SD Tool provides means for activity participants to demonstrate that they have met the mandatory requirements for identifying and addressing social and environmental risks, as well as for assessing and enhancing the contributions of A6.4 activities to sustainable development in line with sustainable development objectives and priorities of the host Party and the sustainable development goals (SDGs).
5. The Supervisory Body, at its fifteenth meeting, adopted the “Standard: Demonstration of additionality for mechanism methodologies” (hereinafter referred to as the additionality standard) that sets out the requirements for mechanism methodologies with regard to demonstrating additionality.
6. The Supervisory Body, at its sixteenth meeting, adopted the “Standard: Setting the baseline in mechanism methodologies” (hereinafter referred to as the baseline standard) and the “Standard: Addressing leakage in mechanism methodologies” (hereinafter referred to as the leakage standard) that sets out, respectively: the requirements for

¹ Decision 3/CMA.3, annex. Available at:
https://unfccc.int/sites/default/files/resource/cma2021_10_add1_adv.pdf#page=25.

² Decision 3/CMA.3, paragraph 5(a).

³ Decision 7/CMA.4, annex I, chapters III–VI. Available at:
https://unfccc.int/sites/default/files/resource/cma2022_10a02_adv.pdf#page=33.

~~mechanism~~ methodologies for setting the crediting baseline, including identifying the baseline scenario, determining baseline emissions and/or removals and determining standardized baselines; and the requirements for ~~mechanism~~ methodologies to first identify potential sources of leakage, then seek to avoid or, where this is not possible, minimize any negative leakage, and subsequently calculate and subtract any remaining negative leakage of an Article 6.4 activity.

7. The Supervisory Body, at its seventeenth meeting, adopted the “Standard: Addressing suppressed demand in mechanism methodologies” (hereinafter referred to as the suppressed demand standard) that sets out requirements for recognizing suppressed demand in ~~mechanism~~ methodologies. The suppressed demand standard facilitates a consistent and appropriate consideration of approaches for addressing suppressed demand and provides requirements on how to identify the service level that fulfils basic human needs and identify the baseline technology and/or practice where suppressed demand exists, and the means to monitor whether suppressed demand conditions persist during the crediting period.
8. The Supervisory Body, at its seventeenth meeting, adopted the revised “Procedure: Article 6.4 activity cycle procedure for projects” and “Procedure: Article 6.4 activity cycle procedure for programmes of activities” to include a process for request and consideration of deviation from elements and criteria of the A6.4 SD Tool and requested the secretariat to revise the “Standard: Article 6.4 activity standard for projects”, “Standard: Article 6.4 validation and verification standard for projects”, “Standard: Article 6.4 activity standard for programmes of activities” and “Standard: Article 6.4 validation and verification standard for programmes of activities” by providing criteria for requests for deviation.
- 8_{bis}. The Supervisory Body, at its eighteenth meeting, agreed on the “Elements related to non-permanence and reversals for inclusion in relevant regulatory documents” and requested the secretariat, in consultation with the MEP, to incorporate these elements into a revision of the “Standard: Article 6.4 activity standard for projects” (A6.4-STAN-AC-002), the “Procedure: Article 6.4 activity cycle procedure for projects” (A6.4-PROC-AC-002), the “Procedure: Article 6.4 mechanism registry” (A6.4-PROC-REGS-001), and the “Standard: validation and verification standard for projects” (A6.4-STAN-AC-003).
- 8_{ter}. The Supervisory Body, at its eighteenth meeting, adopted the “Standard: Addressing non-permanence and reversals in mechanism methodologies” which includes conditions for exemptions applicable to emission reduction activities with risks of reversals from certain requirements.

1.2. Objectives

9. The objective of this standard is to set out requirements relating to the design, implementation and other attributes of A6.4 projects.

2. Scope and entry into force

2.1. Scope

10. This standard provides activity participants of a proposed or registered A6.4 project with minimum requirements for requesting registration under the Article 6.4 mechanism, requesting approval of post-registration change, requesting issuance of Article 6, paragraph 4, emission reductions (A6.4ERs), renewal of the crediting period and deregistration from the Article 6.4 mechanism.

2.2. Entry into force

11. This document enters into force on ~~10 October 2025~~ 9 October 2026.

3. Terms and definitions

12. The following terms apply in this standard:
- (a) “Shall” is used to indicate requirements to be followed;
 - (b) “Should” is used to indicate that among several possibilities, one course of action is recommended as particularly suitable;
 - (c) “May” is used to indicate what is permitted;
 - (d) “Activity participant” is a public or private entity that participates in an A6.4 project.
 - (d)_{bis}. “Methodology” is, unless otherwise specified, an Article 6.4 mechanism methodology referred to in the RMPs, as approved by the Supervisory Body.

4. Principles

13. The following principles⁴ shall guide the design and implementation of an A6.4 project and the monitoring of greenhouse gas (GHG) emission reductions or net GHG removals, and contribute to enhancing the environmental integrity of A6.4 projects:
- (a) Select the GHG sources, GHG sinks, GHG reservoirs, data, methodologies and all other information that is appropriate to meet the needs of the intended user;⁵
 - (b) Include all relevant GHG sources and sinks, and information to support compliance with all Article 6.4 requirements;
 - (c) Enable meaningful comparisons of project-related information;
 - (d) Reduce bias and uncertainties as far as it is practical/cost-effective, or otherwise use conservative assumptions, values and procedures to ensure that GHG emission reductions or net GHG removals are not overestimated;
 - (e) Disclose sufficient and appropriate project-related information in a truthful manner to allow intended users to make decisions with reasonable confidence. Proprietary or confidential information may be marked as such to prevent public disclosure by the designated operational entity (DOE), the Supervisory Body or the secretariat without the provider’s written consent, except as required by national law. In this context, information used to determine additionality, to describe the baseline

⁴ This text is adapted to the Article 6.4 mechanism and is taken from ISO 14064-2:2006 – Greenhouse gases – Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removals; it is reproduced with the permission of the International Organization for Standardization (ISO). This standard can be obtained from any ISO member and from the website of the ISO Central Secretariat at the following address: <<http://www.iso.org>>. Copyright remains with ISO.

⁵ “Intended users” include activity participants, designated operational entities (DOEs), the Supervisory Body, the UNFCCC secretariat, designated national authorities (DNAs) and local and other stakeholders.

methodology and its application, and to support assessments of environmental impacts, social impacts and sustainable development benefits shall not be considered proprietary or confidential.

5. General requirements

5.1. Use of applicable forms

14. The activity participants seeking validation of a proposed A6.4 project by a designated operational entity (DOE) shall prepare a project design document (PDD) using the valid version of the applicable PDD form and follow the instructions therein⁶.
15. The activity participants wishing to have the GHG emission reductions or net GHG removals achieved by the implemented registered A6.4 project verified by a DOE shall prepare a monitoring report for each monitoring period using the valid version of the monitoring report form and follow the instructions therein.

5.2. Use of applicable global warming potentials

16. The activity participants shall use the 100-year time-horizon global warming potentials (GWPs) from the Fifth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC) as contained in Appendix 1, or 100-year time-horizon GWP values from a subsequent IPCC assessment report as agreed upon by the CMA, to calculate aggregate GHG emission reductions or net GHG removals achieved or expected to achieve by the proposed or registered A6.4 project from 1 January 2021 onward, expressed in tonnes of carbon dioxide equivalent.

6. Design of project

6.1. Demonstration of prior consideration of the Article 6.4 mechanism

17. Prior to proceeding with requesting registration through a DOE, the activity participants shall demonstrate that the Article 6.4 mechanism benefits were considered necessary in the decision to undertake the project as an A6.4 project by submitting a “prior consideration notification” to the secretariat, containing a summary of the project information in accordance with the “Article 6.4 activity cycle procedure for projects” (hereinafter referred to as the activity cycle procedure).

6.2. Description of project

18. The activity participants shall describe the proposed A6.4 project in the PDD to provide an understanding of the nature and the outline of the project by providing, inter alia, the following information:
 - (a) The title and UNFCCC reference number of the project, consistent with those indicated in, and assigned to, the prior consideration notification referred to in paragraph 17 above;
 - (b) The sectoral scopes linked to the methodologies applied and relevant to the project;

⁶ All types of PDD forms are available on the UNFCCC website.

- (c) The purpose and a general description of the project;
- (d) The confirmation that the project is within the types of A6.4 activities indicated by the host Party that it would consider approving in accordance with paragraph 26(c) of the RMPs;
- (e) The geographical location of the project;⁷
- (f) Deviation from the elements and criteria of the A6.4 SD Tool, if applicable;
- (g) The technologies and/or measures to be employed and/or implemented by the project, including:
 - (i) A list of the facilities, systems, practices and/or equipment that will be installed and/or modified by the project;
 - (ii) The types and levels of services⁸ provided by the facilities, systems, practices and/or equipment and their relation, if any, to other facilities, systems and equipment outside the project boundary;
 - (iii) The arrangement of the facilities, systems, practices and/or equipment;
 - (iv) The age and average lifetime of any equipment based on the manufacturer's specifications and industry standards;
 - (v) The installed capacities, load factors and efficiencies;
 - (vi) The energy and mass flows and balances of the facilities, systems and equipment, if necessary;
 - (vii) The monitoring equipment and its location within the systems;
- (h) The pre-activity scenario as per the requirements of the applied methodologies that involves:
 - (i) The circumstances immediately prior to the implementation of the A6.4 project, i.e., the technologies and/or measures existing prior to the implementation of the project at the same site, as applicable, including the equivalent information listed in subparagraph (g) above on the facilities, systems and equipment; or
 - (ii) The conditions in the absence of policies that refer to or formally integrate the mechanism as an instrument for implementation; or
 - (iii) The existing conditions for providing the activity output(s) in the baseline geographical reference area for projects involving distributed technologies for households, communities and/or small and medium enterprises;
- (i) A summary of the baseline scenario as established in accordance with section 6.6.4 below, including the equivalent information listed in subparagraph (g) above.

⁷ The geographical location includes the project boundary excluding the location of non-project-specific equipment such as electricity grid and district heating. It does not apply to distributed unit projects in which the project boundary consists of a region.

⁸ Examples of "types and levels of services" include the amount of a certain type of cement produced or the amount of electricity fed into the electricity grid.

19. The activity participants shall identify in the PDD:
- (a) The host Party and other Parties participating in the proposed A6.4 project (hereinafter referred to as other participating Parties);
 - (b) The activity participants of the proposed A6.4 project.

6.3. Double or revived registration

20. The activity participants shall confirm that the proposed A6.4 project is none of the following:
- (a) Already registered as an A6.4 project;
 - (b) Already included as a component project (CP) in a registered Article 6.4 mechanism programme of activities (A6.4 PoA);
 - (c) Previously deregistered from the Article 6.4 mechanism.
21. Additionally, the activity participants shall confirm one of the following:
- (a) The proposed A6.4 project is not currently registered or pursuing registration, or covered by a programme under any other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme;
 - (b) The proposed A6.4 project was previously registered under or covered by a programme under any other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme, but deregistered or excluded from the other crediting scheme before fully exhausting the crediting period under the other crediting scheme;
 - (c) The proposed A6.4 project is currently registered or covered by other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme.
22. For the cases described in paragraph 21(b) above, the activity participants shall obtain a confirmation from the other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme of the effective date of deregistration or exclusion and the remaining crediting period under the other crediting scheme at the time of deregistration or exclusion.
23. For the cases described in paragraph 21(c) above, the activity participants shall obtain a confirmation from the other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme of the effective date of the registration or coverage, the start and end dates of the crediting period, and the monitoring periods for which credits have been issued under the other crediting scheme.
24. If the proposed A6.4 project was a CP that has been excluded from a registered A6.4 PoA, the activity participants shall ensure that:
- (a) The PDD transparently declares that the project was a CP that has been previously excluded from a registered A6.4 PoA, either voluntarily or due to erroneous inclusion;
 - (b) The crediting period type (i.e., renewable or fixed) and the end date of the crediting period are the same as those of the crediting period valid for the CP at the time of

the exclusion. A6.4ERs may be claimed for the period only after the effective date of registration as an A6.4 project, as per the activity cycle procedure, and:

- (i) If the crediting period is renewable, the request for registration shall be submitted by the validating DOE within one year of the end date of the crediting period valid for the CP at the time of the exclusion. Missing this deadline precludes the submission of the request for registration;
 - (ii) If the crediting period is fixed, the request for registration shall be submitted by the validating DOE prior to the end date of the crediting period valid for the CP at the time of the exclusion. Missing this deadline precludes the submission of the request for registration;
 - (c) The project meets all relevant registration requirements of projects valid at the time of submission of the request for registration as an A6.4 project;
 - (d) If the project applies a methodology that potentially accrues negative GHG emission reductions, GHG emission reductions have been continuously monitored in accordance with the monitoring plan as described in the CP design document (CP-DD) and verified by a DOE since the end of the monitoring period in the last published monitoring report that covered the CP, including the exclusion period. For such project, if net negative GHG emission reductions occurred during the period before the registration as an A6.4 project, the equivalent amount shall be deducted from the first requests for issuance of A6.4ERs after the registration;
 - (e) If the CP has been excluded due to erroneous inclusion and if A6.4ERs were issued for the CP, an equivalent amount of A6.4ERs have been compensated by the DOE that included the CP, to the Article 6.4 mechanism registry in accordance with the "Article 6.4 activity cycle procedure for programmes of activities".
25. The activity participants shall declare, if applicable, the existence of a registered A6.4 project, CP under a registered A6.4 PoA or an activity under any other international, regional, national or subnational GHG mitigation crediting scheme whose crediting period has or has not expired (hereinafter referred to as former project) in the same geographical location as that of the proposed A6.4 project.
26. If the activity participants identify that the proposed A6.4 project is in the same geographical location as that of a former project, they shall declare that the proposed A6.4 project will not lead to the discontinuation or modification of the former project and does not decrease the levels of GHG emission reductions or net GHG removals by the former project, and that the proposed A6.4 project complies with the following conditions:
- (a) It utilizes both different measure and a different technology(ies), technique(s) and/or resource(s) from those of the former project;
 - (b) It does not share or utilize any of the assets of the former project;
 - (c) It utilizes a different resource type compared to the former project.
27. The following definitions shall apply for paragraph 26 above:
- (a) Measure: fuel/feedstock switch, technology switch, methane destruction and methane avoidance;

- (b) Technology: equipment or conversion process used for the production of goods or provision of services. Two technologies are considered to be the same technologies if they:
 - (i) Provide the same kind of output and use the same kind of equipment and conversion process; or
 - (ii) Undertake the same course of action that results in the same kind of effect;
 - (c) Assets: resources with economic value that an individual, corporation or country owns or controls with the expectation that it will provide future benefit; the assets could be physical, such as project equipment, or non-corporeal such as permits and exclusive position in legislation. The definition of assets in this context excludes land;
 - (d) Output: amount of goods or services produced by a technology;
 - (e) Resource: a source of supply or support needed for the production of an output. It may include categories of goods, energy and energy carriers that are supplied into the project location and are required for the implementation of the project /CP, such as fossil fuel, by-product of a process, biomass, solar, wind and geothermal heat.
28. If the proposed A6.4 project involves the implementation of distributed units in households and the conditions in paragraph 26(a)–(c) above are not met, the activity participants shall request a DOE to validate and confirm by other means that the project will not lead to the discontinuation or modification of the former project, and does not decrease the GHG emission reductions or net GHG removals by the former project, in accordance with the “Article 6.4 validation and verification standard for projects” (hereinafter referred as the validation and verification standard).
29. In all other cases, the activity participants may submit a communication to the Supervisory Body to request clarification prior to the submission of a request for registration.

6.4. Selection of methodologies and standardized baselines

30. The activity participants shall select valid⁹ methodologies that have been approved by the Supervisory Body, applicable to the proposed A6.4 project and, if applicable, are compatible with the methodological requirements that may be specified by the host Party in accordance with paragraph 27(a) of the RMPs.
31. In selecting a methodology for the proposed A6.4 project, the activity participants may, in accordance with the “Procedure: Development, revision and clarification of methodologies and methodological tools”:
- (a) Propose a new methodology;
 - (b) Propose a revision to an approved methodology;
 - (c) Seek clarification on the applicability of an approved methodology; or

⁹ The valid version of a methodology is its latest version, or a previous version if the submission of the request for registration of the proposed A6.4 project to the secretariat in accordance with the activity cycle procedure is still within the grace period of the previous version, for use in accordance with the “Procedure for development, revision and clarification of methodologies and methodological tools”.

- (d) Request approval of deviation from an approved methodology or methodological tool.
32. The activity participants may select a standardized baseline that has been approved by the Supervisory Body if it is valid¹⁰ and applicable to the proposed A6.4 project and to the selected methodology in accordance with the applicability section of the standardized baseline (hereinafter referred to as selected standardized baseline).
33. Notwithstanding paragraph 32 above, the activity participants shall select an approved standardized baseline for the proposed A6.4 project if the standardized baseline is valid, applicable to the proposed A6.4 project and to the selected methodology, and the selection of the standardized baseline is mandatory in accordance with the applicability section of the standardized baseline¹¹ or required by the host Party in accordance with paragraph 27(a) of the RMPs.¹²
34. In selecting a standardized baseline for the proposed A6.4 project, the activity participants may, in accordance with the “Procedure for development, revision, clarification and update of standardized baselines” (hereinafter referred to as the standardized baseline procedure):
- (a) Propose a new standardized baseline;
 - (b) Propose a revision to an approved standardized baseline;
 - (c) Seek clarification of an approved standardized baseline; or
 - (d) Propose an updated standardized baseline.

6.5. Deviation from the elements and criteria of the A6.4 SD Tool

35. The activity participants may submit a deviation from elements and criteria of the A6.4 SD Tool in accordance with the relevant provisions of the activity cycle procedure, prior to the submission of a request for registration, if they or a DOE, when performing validation of the proposed A6.4 project, find that unavoidable negative impacts are identified that exceed the environmental and social safeguard elements and criteria and cannot be remediated by consultation or mitigation.
36. When submitting a deviation from elements and criteria of the A6.4 SD Tool, the activity participants shall:
- (a) Identify and describe all unavoidable negative impacts for each of the 11 elements of the A6.4 SD Tool following the requirements of the A6.4 SD Tool, their

¹⁰ The valid version of a standardized baseline is its latest version, or a previous version if the submission of the request for registration of the proposed A6.4 project to the secretariat in accordance with the activity cycle procedure is still within the grace period of the previous version for use in accordance with the “Procedure for development, revision, clarification and update of standardized baselines”.

¹¹ The date when the selection of a standardized baseline becomes mandatory is to be determined in accordance with the “Procedure for development, revision, clarification and update of standardized baselines”.

¹² Such standardized baselines may, for example, state in their applicability section that the latest approved and valid values of the standardized baseline are the only values of the carbon dioxide emission factor(s) that shall be applied for the project electricity system.

implications and the monitoring of activity-level environmental and social indicators;

- (b) Provide evidence of the measures and actions undertaken or to be undertaken to avoid the negative impacts identified. If complete avoidance is not possible, the activity participant shall provide justifications as to why it is not technically and financially feasible;
 - (c) Provide evidence of the measures and actions undertaken or to be undertaken to minimize, mitigate and control the unavoidable negative impacts. If unavoidable negative impacts persist, the activity participant shall provide justifications as to why further measures and actions are not technically and financially feasible and provide evidence of the remediation measures undertaken or to be undertaken;
 - (d) Provide evidence that the unavoidable impacts comply with the 11th preambular paragraph of the Paris Agreement, as well as relevant and applicable national and international instruments to which the host Party is bound and applicable legislation in the host Party.
37. The activity participants shall inform local stakeholders, eligible to participate in the local stakeholder consultation (LSC) of the deviation. Such notification shall include the provision of all information necessary for the adequate understanding of the deviation, including an explicit delineation of the unavoidable negative impacts of the project, communicated in a manner appropriate to the affected stakeholders. The activity participants shall further ensure that local stakeholders are formally invited to submit comments on the deviation through an open, transparent and non-discriminatory process that facilitates the effective receipt of stakeholder inputs and provides a reasonable and sufficient period for the submission of such comments. The activity participants shall further describe how the comments received were addressed.
38. Where the activity participants identify a deviation prior to the conduct of the LSC, they may carry out the consultations referred to in paragraph 37 above either separately or in conjunction with the LSC. Where such consultation on the deviation is undertaken in conjunction with the LSC, the activity participants shall ensure that all information required pursuant to paragraph 37 above is duly provided to the local stakeholders and that their specific comments on the deviation are captured and fully addressed.

6.6. Application of methodologies and standardized baselines

6.6.1. General requirements

39. The activity participants shall provide the references (titles, versions and UNFCCC reference numbers) of the selected methodologies and the selected standardized baselines that are applied to the proposed A6.4 project, including any other methodologies or methodological tools to which the selected methodologies refer.
40. The activity participants shall demonstrate why the selected methodologies, standardized baselines, and any other standards, methodologies, methodological tools and guidelines applied in accordance with the selected methodologies (hereinafter, “any other standards, methodologies, methodological tools and guidelines (to be) applied in accordance with the selected (applied) methodologies” are collectively referred to as the other applied methodological regulatory documents) are applicable to the proposed A6.4 project. This shall be done by showing that the project meets all applicability conditions of these methodological regulatory documents and, if applicable, is compatible with the

methodological requirements that may be specified by the host Party in accordance with paragraph 27(a) of the RMPs.

41. The activity participants shall ensure that the proposed A6.4 project complies with all the requirements of the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents and, if applicable, the methodological requirements that may be specified by the host Party in accordance with paragraph 27(a) of the RMPs.

6.6.2. Addressing double counting due to overlapping claims between different Article 6.4 mechanism activities, due to overlap with mandatory domestic mitigation schemes and due to overlap with other frameworks or environmental markets

42. Activity participants shall describe how double counting due to overlapping claims between different A6.4 activities, due to overlap with mandatory domestic mitigation schemes and due to overlap with other frameworks or environmental markets, is addressed in accordance with the applied methodologies and other methodological regulatory documents.

6.6.3. Project boundary, sources, sinks, greenhouse gases, pools and reservoirs

43. The activity participants shall describe the project boundary of the proposed A6.4 project, including the physical delineation of the project in the form of Keyhole Markup Language files or similar formats as one or more polygon(s), by specifying the coordinates of the geographic boundary using a known coordinate system or any other method to delineate the geographic boundary, in accordance with the applied methodologies. The activity participants shall further specify which sources, sinks, GHGs, pools and reservoirs are included within the project boundary, in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents, and indicate whether each of the sources or sinks identified is controlled, related to, or otherwise affected by the A6.4 project in accordance with the applied methodologies and, where applicable, the applied standardized baselines.
44. If the applied methodologies or the applied standardized baselines allow the activity participants to choose whether a source, sink, pool or GHG is to be included in the project boundary, the activity participants shall explain and justify their choice.

6.6.4. Baseline scenario

45. The activity participants shall establish and describe the baseline scenario for the proposed A6.4 project in accordance with: the applied methodologies; standardized baselines approved by the Supervisory Body; other applied methodological regulatory documents; and the provisions outlined in paragraphs 46–49 below and, where applicable, the baseline approaches specified by the host Party in accordance with paragraph 27(a) of the RMPs.
46. The activity participants shall provide information on the facilities, systems and equipment to be operated both under the proposed A6.4 project and the baseline scenario.
47. If the applied methodology addresses suppressed demand when the baseline scenario is being established, the activity participants shall, at the start of each crediting period, follow the requirements of the applied methodology to address suppressed demand and demonstrate that the beneficiaries of the proposed A6.4 project are in suppressed demand conditions with respect to the identified basic human need(s), and that such conditions are

likely to persist throughout the crediting period. If the suppressed demand scenario is not addressed by the applied methodology, the activity participants may propose a revision of an approved methodology to cover such scenario.

48. ~~If the proposed A6.4 project is registered under or covered by another international, regional, national, subnational or sector-wide GHG mitigation crediting scheme, the most conservative baseline scenario between that is required by the applied methodology and that is set under such other crediting scheme, in accordance with guidance to be provided by the Supervisory Body.~~

49. Notwithstanding paragraphs 45–48 above, if the proposed A6.4 project applies an approved standardized baseline that standardizes the baseline scenario, the activity participants shall describe the baseline scenario as per the applied standardized baseline.

6.6.5. Business-as-usual scenario

50. The activity participants shall identify and describe the conservative business-as-usual (BAU) scenario for the proposed A6.4 project in accordance with the applied methodologies and other applied methodological regulatory documents.

6.6.6. Demonstration of additionality

51. The activity participants shall demonstrate, in accordance with the applied methodologies, the applied standardized baselines, other applied methodological regulatory documents, and the requirements related to prior consideration of the Article 6.4 mechanism contained in section 6.1 above, that the proposed A6.4 project would not have occurred in the absence of the incentives from the Article 6.4 mechanism.

52. Activity participants shall ensure that additionality is demonstrated for an A6.4 project in its entirety and is not separately demonstrated for different parts of an A6.4 project,¹³ unless the different parts can be separately implemented at one site and do not affect each other.¹⁴

53. Additionality shall be demonstrated following the requirements for demonstration of additionality included in the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents, using a robust assessment that shows the project would not have occurred in the absence of the incentives from the mechanism.

54. Activity participants shall demonstrate additionality using the appropriate approaches for demonstration of additionality used in the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents, including regulatory analysis, analysis of lock-in risk, investment analysis, barrier analysis, common practice analysis and performance-based approach.

55. For transparency purposes, activity participants may specify the abatement costs in the PDD as part of the investment analysis.

¹³ For example, if a project involves the capture of landfill gas combined with use of the landfill gas for energy generation, additionality should be demonstrated for both parts together, and not separately for the landfill gas capture part and for the energy generation part.

¹⁴ For example, if the project involves the implementation of energy efficiency improvements and the catalytic abatement of N₂O emissions at a nitric acid production plant.

6.6.7. Addressing non-permanence for projects involving removals and emission reduction projects with reversal risks

56. For projects involving removals and emission reduction projects with reversal risks, the activity participants shall, in the PDD, identify and assess the risks of reversals, aligned with the provisions of the removals standard and other applied methodological regulatory documents approved by the Supervisory Body, and conduct the risk assessment in accordance with the applied methodologies and other applied methodological regulatory documents.
57. The risks of reversals may be related, inter alia, to:
- (a) Activity finance and management, asset ownership, and rising opportunity costs;
 - (b) Regulatory uncertainty and social instability, political, governance and legal risks, acts of terrorism, crime and war;
 - (c) Natural disturbances and extreme events such as fires, pests, droughts, hurricanes, floods, landslides, earthquakes, volcanic eruptions, and geological faults and fractures;
 - (d) Climate change impacts exacerbating any of the above risks.
58. The risk assessment shall include:
- (a) A risk mitigation plan using the reversal risk assessment tool ~~to be developed by the Supervisory Body~~ to identify, assess and mitigate reversal risks; and
 - (b) The calculation of an overall percentage-based risk rating (hereinafter referred to as risk rating) that accounts for both avoidable and unavoidable reversals, taking into account, inter alia, the nature, magnitude, likelihood and duration of the risks.
59. The risk assessment shall be reviewed and revised by activity participants and verified by a DOE every five years from the start of the first crediting period and in any of the circumstances referred to in paragraph 79 below.

6.6.8. Estimation of emission reductions or net removals

60. The activity participants shall describe how they will undertake the ex-post calculation (including formulae, equations) of baseline, BAU, project and leakage GHG emissions or removals, as well as GHG emission reductions or net GHG removals, to be achieved by the proposed A6.4 project, in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents. The activity participants shall also provide the ex-ante calculation of those for each year of the crediting period, in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents. If the proposed A6.4 project contains more than one component, the activity participants shall apply this requirement for each component separately. The activity participants shall describe all steps to be undertaken for these calculations and provide all results.
61. For projects involving removals that also result in emission reductions, the estimation of removals and emission reductions shall be separated in the PDD in accordance with the applied methodology(ies), the applied standardized baselines and other applied methodological regulatory documents.

62. The activity participants shall describe in the PDD how they determine the ex-post crediting baseline for the proposed A6.4 project in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory requirements. The activity participants shall describe and justify in the PDD how the calculations comply with all requirements in the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents.
63. The activity participants shall provide the ex-ante calculations of the crediting baseline for each year of the crediting period and cumulatively over the crediting period, in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents. In determining the ex-ante crediting baseline, the activity participants shall, in accordance with the applicable methodologies, the applied standardized baselines and other applied methodological regulatory documents, and, if required, by the applied methodology, separately for specific components of the baseline:
- (a) Quantify the downward adjustment and the resulting downward adjusted baseline emissions and/or removals for each calendar year of the crediting period and cumulatively over the crediting period, unless exemptions apply;
 - (b) Quantify the conservative business-as-usual (BAU) emissions and/or removals for each calendar year of the crediting period and cumulatively over the crediting period;
 - (c) Compare the downward adjusted baseline emissions and/or removals and the conservative BAU baseline emissions and/or removals for each calendar year of the crediting period and cumulatively over the crediting period; and
 - (d) If the ex-ante conservative BAU baseline emissions and/or removals is lower than the ex-ante downward adjusted baseline for any calendar year or cumulatively over the crediting period, revise the quantitative methods and factors to determine the downward adjustment to ensure that the downward adjusted baseline is lower than the conservative BAU baseline for each calendar year and cumulatively for the crediting period.
64. The activity participants shall describe in the PDD how leakage emissions are considered, in accordance with the applied methodologies and other applied methodological regulatory documents, as follows:
- (a) Specify the sources of leakage included in the quantification of emission reductions and/or net removals and the approaches to quantify leakage, in accordance with applied methodologies and other applied methodological regulatory documents. If the applied methodologies and other applied methodological regulatory documents allow for the exclusion of any of the sources of leakage, proper justification shall be provided if that source is excluded;
 - (b) Describe how relevant sources of leakage will be avoided and, when not possible, minimized or addressed, in accordance with the applied methodology(ies) and other applied methodological regulatory documents;
 - (c) Take into account relevant information from the designated national authority (DNA) of the host Party on leakage, where available and as per the applied methodology(ies) and other applied methodological regulatory documents.

- 64^{bis}. For proposed projects falling under the scope of Article 5, paragraph 2, of the Paris Agreement (i.e., REDD+ activities), if the proposed A6.4 project is not yet included in all the elements required of the host Party as per decision 1/CP.16, paragraph 71, and the methodologies require, on an interim basis, a letter from the host country's national entity or focal point referred to in decision 2/CP.10 (i.e., the REDD+ focal point) indicating when the proposed A6.4 project will be included in all the elements as per decision 1/CP.16, paragraph 71, the activity participants shall obtain such a letter and submit it with the request for registration.
65. If the applied methodologies, the applied standardized baselines or other applied methodological regulatory documents include different scenarios or cases or provide different options and/or default values to choose from, the activity participants shall justify their choice.
66. To determine the performance of the equipment used in the proposed A6.4 project, when required for calculating GHG emission reductions or net GHG removals, the activity participants shall use:
- (a) The appropriate values, or the values calculated based on the methods specified in the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents;
 - (b) The national standard for the performance of the equipment type, identifying the standard used, if the values referred to in subparagraph (a) above are not available;
 - (c) An international standard for the performance of the equipment type, such as International Standardization Organization (ISO) or International Electrotechnical Commission (IEC) standards with the identification of the standard used, if the values referred to in subparagraphs (a) and (b) above are not available;
 - (d) The manufacturer's specifications, provided they are tested and certified by national or international certifiers, if the values referred to in subparagraphs (a)–(c) above are not available;
 - (e) Performance data from test results conducted by an independent entity for the equipment to be installed under the project, if the values referred to in subparagraphs (a)–(d) above are not available.
67. The activity participants shall use the valid version of the norms, specifications, standards and test procedures referred to in the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents, as available at the time of submission of the request for registration.
68. The activity participants shall provide the data and parameters that will not be monitored but are determined before the registration of the proposed A6.4 project and remain fixed throughout the first crediting period, in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents. These data and parameters shall be available at the time of the validation of the project for registration.
69. The activity participants shall ensure that the application of default data in the estimation of GHG emission reductions or net GHG removals for the proposed A6.4 project results in conservative estimates.

70. The activity participants may use sampling for the determination of parameter values for calculating GHG emission reductions or net GHG removals if the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents allow this. In such cases, the activity participants shall develop and describe a sampling plan in accordance with the standard for sampling and surveys for Article 6.4 mechanism activities to be developed by the Supervisory Body.

6.6.9. Monitoring plan

71. The activity participants shall develop and describe a monitoring plan for the proposed A6.4 project in accordance with the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents, as well as all other applicable Article 6.4 mechanism rules and requirements, and the provisions outlined in paragraphs 73–76 below.
72. For projects involving removals, activity participants shall carry out the monitoring of removals based on data derived from measurements, sampling, remote-sensing, third-party sources and published literature that are robust and statistically representative, conservative and take appropriate account of the associated uncertainties.
73. In developing a monitoring plan for the proposed A6.4 project, the activity participants shall apply the following requirements, unless specified otherwise in the applied methodologies, the applied standardized baselines or other applied methodological regulatory documents:
- (a) Data variables that continuously impact the GHG emission reductions or net GHG removals (e.g., quantity of fuel inputs, amount of heat or electricity produced, gas captured) shall be measured continuously and recorded at appropriate intervals;
 - (b) Measuring equipment shall be certified to national or IEC standards;
 - (c) The calibration of measuring equipment shall be carried out by an accredited person or institution;
 - (d) Measured data with high levels of uncertainty shall be compared with data from other sources to ensure consistency.
74. The monitoring plan shall include the following, for the parameters to be measured in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents:
- (a) The measurement methods and procedures, including accepted industry, national or international standards, that will be applied; the measuring equipment that will be used; how the measurements will be undertaken; the accuracy of the measurement methods; the measurement intervals; and the responsible person/entity who/that will undertake the measurements;
 - (b) The calibration procedures to be applied and the responsible person/entity performing the calibration.
75. The monitoring plan shall include all data, parameters and related information required by the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents, including:
- (a) Quality assurance and quality control (QA/QC) procedures;

- (b) Uncertainty levels, methods and the associated accuracy level of measuring instruments to be used for various parameters and variables;
 - (c) Specifications of the calibration frequency for the measuring equipment. If no requirements for calibration frequency for measuring equipment is specified in the applied methodologies, the applied standardized baselines, the other applied methodological regulatory documents, or the Supervisory Body's guidance, the activity participants shall ensure that the equipment is calibrated in accordance with the local/national standards or the manufacturer's specifications. If local/national standards or the manufacturer's specifications are not available, international standards may be used.
- 76. The monitoring plan shall also include a description of the monitoring management system, including the following elements:
 - (a) The operational and management structure to be put in place to implement the monitoring plan;
 - (b) Provisions to ensure that data monitored and required for verification of GHG emission reductions or net GHG removals and issuance of A6.4ERs is kept and archived for at least two years after the end of the final crediting period or the last issuance of A6.4ERs, whichever occurs later;
 - (c) Definitions of responsibilities and institutional arrangements for data collection and archiving.
- 77. Unless the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents state otherwise, the activity participants may opt for a delayed submission of the monitoring plan **and/or, when applicable, post-crediting monitoring plan**, which can occur after the registration of the proposed A6.4 project and:
 - (a) At any time prior to the submission of the request for issuance of A6.4ERs for the first monitoring period; or
 - (b) Together with the request for issuance of A6.4ERs for the first monitoring period.
- 78. If the activity participants choose to delay the submission of the monitoring plan **and/or, when applicable, the post-crediting monitoring plan** in accordance with paragraph 77 above, they shall clearly state in the PDD that the submission of the monitoring plan **and/or, when applicable, the post-crediting monitoring plan** is delayed and therefore the PDD submitted for registration of the proposed A6.4 project does not contain information related to the monitoring plan **and/or, when applicable, the post-crediting monitoring plan**.
- 79. For projects involving removals and for emission reduction projects with reversal risks, the monitoring plan and the risk assessment shall be reviewed and updated during the crediting period and verified by a DOE if:
 - (a) The DOE or the Supervisory Body identifies the need to revise the monitoring plan based on any concerns identified with the monitoring plan and the risk assessment plan;
 - (b) Additional risk factors are identified following a reversal that are not included or are not adequately addressed in the monitoring plan and the risk assessment plan;

- (c) The applicable national or regional regulations require the consideration of risk factors that are not included or are not adequately addressed in the monitoring plan and the risk assessment plan.

6.7. Start date, crediting period type and duration

- 80. The activity participants shall determine the start date of the proposed A6.4 project as the date on which they commit to making expenditures for constructing or modifying the main equipment or facility (e.g., a wind turbine), or for providing or modifying a service (e.g., distribution of energy-efficient light bulbs, change of transport management system) under the proposed A6.4 project. If a contract for such expenditures (e.g., for procurement of a wind turbine) is signed, the start date is the date on which the contract is signed. In other cases, it is the date on which such expenditures are incurred. If the proposed A6.4 project involves more than one of such contracts or incurred expenditures, the start date is the earliest of the respective dates. Activities incurring minor pre-project expenses (e.g., feasibility studies, preliminary surveys) are not considered in the determination of the start date.
- 81. The start date of the proposed A6.4 project shall be on or after 01 January 2021.
- 82. The activity participants shall specify the expected operational lifetime of the proposed A6.4 project and adjust the crediting period(s) accordingly in cases where the DNA has specified conditions that ensure that the total length of the crediting period(s) is shorter than the lifetime of the technology implemented, including any replacements undertaken during the crediting period.
- 83. The activity participants shall indicate in the PDD the same crediting period type (renewable or fixed), start date and duration of the crediting period for the proposed A6.4 project as approved by the host Party in accordance with the activity cycle procedure, which is:
 - (a) For GHG emission reduction projects:
 - (i) Each renewable crediting period shall be maximum five years and may be renewed maximum twice, for a maximum total length of 15 years, or any shorter crediting period specified by the host Party pursuant to paragraph 27(b) of the RMPs or by the applied methodologies; or
 - (ii) A fixed crediting period shall be maximum 10 years, or any shorter crediting period specified by the host Party pursuant to paragraph 27(b) of the RMPs or by the applied methodologies;
 - (b) For GHG removal projects, each renewable crediting period shall be maximum 15 years and may be renewed maximum twice, for a maximum total length of 45 years, or any shorter crediting period specified by the host Party pursuant to paragraph 27(b) of the RMPs or by the applied methodologies.
- 84. The start date of the crediting period may be as early as 1 January 2021, but no later than two years from the date of the submission of the PDD for global stakeholder consultation in accordance with the activity cycle procedure.
- 85. A project that has been registered as an A6.4 project may not be re-registered after the expiration of its final crediting period.

6.8. Environmental, social and sustainable development impacts

86. The activity participants shall carry out an analysis of the environmental, social and the sustainable development impacts of the proposed A6.4 project, and provide, in the PDD, a summary of the analysis and a monitoring plan of such impacts and planned remedial measures of negative impacts, if any, during the implementation and operation of the project in accordance with the A6.4 SD Tool, and the filled in forms required by the A6.4 SD Tool as follows:
- (a) Provide the identification, evaluation and avoidance of environmental and/or social risks that may be caused by a proposed A6.4 activity in the A6.4 Environmental and social safeguards risk assessment form;
 - (b) Provide the relevant mitigation and minimization measures and monitoring to be implemented in the A6.4 Environmental and social management plan form in cases where risks are identified in the A6.4 Environmental and social safeguards risk assessment form;
 - (c) Provide the evaluation of sustainable development impacts and the measuring, monitoring and reporting methodology in the A6.4 Sustainable development impact form.
87. In addition, if an environmental impact assessment and/or social impact assessment were carried out for the proposed A6.4 project as required by and in accordance with relevant procedures of the host Party, the activity participants shall provide all conclusions of such assessments and references to all related documentation.
88. If unavoidable negative impacts are identified, either by activity participants or by the DOE during the validation, that exceed the environmental and social safeguard elements and criteria and cannot be remediated by consultation or mitigation, activity participants may request a deviation through the DOE as per the provisions of section 6.5 above and following the relevant provisions of the activity cycle procedure.

6.9. Integrity safeguards

89. The development, implementation and operation of a proposed A6.4 project shall not involve any illegal activities, including money laundering, tax evasion, fraud, bribery and criminal activities. For this purpose, the activity participants shall prepare a declaration and submit it to the DOE as part of the request for registration of the proposed A6.4 project in accordance with the activity cycle procedure.

6.10. Local stakeholder consultation

90. The activity participants shall conduct a local, and where appropriate, subnational stakeholder consultation (hereinafter collectively referred to as local stakeholder consultation) on the proposed A6.4 project. The local stakeholder consultation shall be conducted in accordance with applicable host Party rules and align with the modalities contained in Appendix 2 and any additional elements for consultation required by the A6.4 SD Tool, at minimum. In this context:
- (a) If any elements of the modalities contained in Appendix 2 and any additional elements for consultation required by the A6.4 SD Tool, require more than those required by the host Party rules, the activity participants shall follow the former, covering any gaps between the two;

- (b) If any elements of the modalities contained in Appendix 2 and any additional elements for consultation required by the A6.4 SD Tool, and those required by the host Party rules are not compatible where it is not possible to follow the requirement in subparagraph (a), the activity participants shall describe the modalities chosen and justify the choice.

6.11. Global stakeholder consultation

- 91. The activity participants shall initiate a global stakeholder consultation on the proposed A6.4 project by submitting a draft PDD to the secretariat through the UNFCCC website in accordance with the activity cycle procedure.
- 92. The activity participants shall provide in the PDD a summary of comments received as part of the global stakeholder consultation and describe how they were taken into account.

6.12. Modalities of communication

- 93. The activity participants shall define their modalities of communication with the Supervisory Body and the secretariat for the proposed A6.4 project, and include them in a modalities of communication (MoC) statement in accordance with the activity cycle procedure.

7. Post-registration activities

7.1. Continuous engagement of stakeholders

- 94. After the registration of the project under the Article 6.4 mechanism, the activity participants shall create and maintain a window for local stakeholders to comment on the implementation or the operation of the project until the end of the valid crediting period of the project, taking into account any additional elements for consultation required by the A6.4 SD Tool.
- 95. The activity participants shall also review any comments on the registered A6.4 project submitted by Parties, stakeholders and UNFCCC-admitted observer organizations and published on the UNFCCC website in accordance with the activity cycle procedure, if any.
- 96. The activity participants shall address the issues raised in the comments referred to in paragraphs 94 and 95 above as appropriate and provide a summary of how they have addressed the comments in the next monitoring report.

7.2. Integrity safeguards

- 97. The activity participants shall continue to ensure that the development, implementation and operation of the registered A6.4 project do not involve any illegal activities, including money laundering, tax evasion, fraud, bribery and criminal activities.

7.3. Post-registration changes

7.3.1. General requirements

- 98. If there are any changes to the modalities or information in the MoC statement referred to in paragraph 93 above after the request for registration has been submitted, the activity

participants shall revise the MoC statement and obtain approval of the changes from the secretariat in accordance with the activity cycle procedure.

99. The activity participants shall identify any proposed or actual changes to the implementation, operation or monitoring of the registered A6.4 project.
100. The activity participants shall determine whether the proposed or actual changes referred to in paragraph 99 above are temporary deviations, as referred to in section 7.3.2 below, or permanent changes, as referred to in section 7.3.3 below.
101. For temporary deviations, the activity participants are not required to prepare a revised PDD but shall describe the actual changes in the monitoring report. For permanent changes, the activity participants shall prepare a revised PDD, the revised A6.4 Environmental and social safeguards risk assessment form, the revised A6.4 Environmental and social management plan form and the revised A6.4 Sustainable development impact form (both in track-change and clean versions) reflecting the proposed or actual changes, using the valid version of the applicable PDD form. The activity participants shall also provide a summary of the changes, including the reasons for the changes and any additional information relating to the changes to the PDD.

7.3.2. Temporary deviations from the registered monitoring plan and/or, when applicable, post-crediting monitoring plan, the A6.4 SD Tool forms (A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form, and the A6.4 Sustainable development impact form), applied methodologies, standardized baselines or other applied methodological regulatory documents, including the A6.4 SD Tool

102. If the activity participants are temporarily unable to monitor the registered A6.4 project in accordance with the monitoring plan and/or post-crediting monitoring plan, when applicable, outlined in the registered PDD (hereinafter referred to as the registered monitoring plan/post-crediting monitoring plan), the A6.4 Environmental and social management plan form and the A6.4 Sustainable development impact form, the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents, including the A6.4 SD Tool, the activity participants shall describe the nature, extent and duration of the non-conforming monitoring period in the monitoring report, and:
 - (a) Propose alternative monitoring arrangements for the non-conforming monitoring period. In this case, the activity participants shall apply conservative assumptions or discount factors to the calculations to the extent required to ensure that GHG emission reductions or net GHG removals will not be over-estimated as a result of the deviation; or
 - (b) Apply the following most conservative values approach when alternative monitoring arrangements are not proposed:
 - (i) If the A6.4 project is to achieve GHG emission reductions, apply zero for baseline GHG emissions for the entire non-conforming monitoring period; or
 - (ii) Apply the values assuming that the source of GHG emissions is operated at the maximum capacity for the entire non-conforming monitoring period. In the case of project GHG emissions related to the consumption of electricity, add 10 per cent to account for transmission and distribution losses.

103. If the monitoring would temporarily deviate from the A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form and the A6.4 Sustainable development impact form, the activity participants shall describe the nature and extent of the non-conforming monitoring and the proposed alternative monitoring for the project in the revised A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form and the A6.4 Sustainable development impact form and the summary of the deviation in the monitoring report.
104. If the monitoring of environmental, social and sustainable development parameters results in unavoidable temporary negative impacts that exceed the risks identified in the A6.4 Environmental and social safeguards risk assessment form and the indicators defined in both the A6.4 Environmental and social management plan form and in the A6.4 Sustainable development impact form and cannot be remediated by conducting additional consultation with stakeholders or by employing mitigation measures, the activity participants shall provide evidence as per the provisions of section 6.5 above.

7.3.3. Permanent changes

7.3.3.1. Corrections

105. If the activity participants make any corrections to the project information or parameters fixed at the registration of the A6.4 project, as described in the registered PDD, the activity participants shall document these corrections in a revised PDD.¹⁵

7.3.3.2. Changes to the start date of the crediting period

106. The activity participants of a registered A6.4 project may request a change to the start date of the crediting period of the project if no request for issuance for the project has been submitted yet and if the host Party approves the change in accordance with the activity cycle procedure. In this context:
- (a) The new start date shall not be later than two years from the date of submission of the PDD for global stakeholder consultation conducted prior to registration in accordance with the activity cycle procedure;
 - (b) Delaying the start date by up to one year or bringing forward the start date shall not require any review and change to the application of methodologies and standardized baselines;
 - (c) Delaying the start date by more than one year shall require full review and possible changes to the selection and the application of methodologies and standardized baselines.

7.3.3.3. Inclusion of monitoring plan and/or post-crediting monitoring plan

107. The activity participants may submit the monitoring plan and/or, when applicable, post-crediting monitoring plan of an A6.4 project after its registration in accordance with paragraph 77 above. In this case, if, at the time of submission of the monitoring plan and/or, when applicable, the post-crediting monitoring plan, there is a newer version of

¹⁵ This provision does not allow the parameter values fixed ex ante at the time of the registration of the A6.4 project to be updated, as it is not regarded as a correction.

any of the methodologies applied at the registration of the project, the activity participants shall prepare the monitoring plan and/or, when applicable, the post-crediting monitoring plan and revise other sections of the PDD by applying the latest valid version of the methodology(ies).

7.3.3.4. Permanent changes to the registered monitoring plan and post-crediting monitoring plan, the A6.4 SD Tool forms (A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form and the A6.4 Sustainable development impact form), or permanent deviation of monitoring from the applied methodologies, standardized baselines or other applied methodological regulatory documents, including the A6.4 SD Tool

108. If the activity participants are unable to implement the registered monitoring plan and/ or post-crediting monitoring plan, when applicable, or if the monitoring would permanently deviate from the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents, including the A6.4 SD Tool, the activity participants shall describe the nature and extent of the non-conforming monitoring and the proposed alternative monitoring for the project in a revised PDD.
109. If the monitoring would permanently deviate from the A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form and the A6.4 Sustainable development impact form, the activity participants shall describe the nature and extent of the non-conforming monitoring and the proposed alternative monitoring for the project in the revised A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form and the A6.4 Sustainable development impact form.
110. If the monitoring of environmental, social and sustainable development parameters results in unavoidable permanent negative impacts that exceed the risks identified in the A6.4 Environmental and social safeguards risk assessment form and the indicators defined in both the A6.4 Environmental and social management plan form and in the A6.4 Sustainable development impact form and cannot be remediated by conducting additional consultation with stakeholders or by employing mitigation measures, the activity participants shall provide evidence as per the provisions of section 6.5 above.
111. If the monitoring plan and risk assessment plan need to be reviewed and updated as per paragraph 79 above, the activity participants shall describe the changes to the monitoring plan and risk assessment plan in a revised PDD.
112. The activity participants shall apply conservative assumptions or discount factors to the calculations in the proposed alternative monitoring, to the extent required, to ensure that GHG emission reductions or net GHG removals will not be over-estimated as a result of the permanent change or deviation.

7.3.3.5. Changes to project design

113. Where there are changes to the project design of a registered A6.4 project, the activity participants shall prepare a revised PDD describing the nature and extent of the proposed or actual changes.

114. Changes to a registered A6.4 project may include:

- (a) Increasing the capacity¹⁶ specified in the registered PDD, subject to the following conditions:
 - (i) An increase of the capacity that would result in additional GHG emission reductions or net GHG removals up to the same level as the materiality thresholds for verification defined in the “Article 6.4 validation and verification standard for projects”, which are:
 - a. 0.5 per cent of the emission reductions or removals for projects achieving a total emission reduction or removal of 500,000 tonnes of carbon dioxide equivalent or more per year;
 - b. 1 per cent of the emission reductions or removals for projects achieving a total emission reduction or removal of between 300,000 and 500,000 tonnes of carbon dioxide equivalent per year;
 - c. 2 per cent of the emission reductions or removals for projects achieving a total emission reduction or removal of 300,000 tonnes of carbon dioxide equivalent or less per year;
 - (ii) An increase of the capacity that would result in additional GHG emission reductions or net GHG removals exceeding the respective thresholds referred to in subparagraph (i), subject to the approval of such increase by the host Party;
- (b) Decreasing the capacity specified in the registered PDD;
- (c) Updating the inputs to the investment analysis if the PDD was submitted for validation prior to the start date of the project based on information and data that was available at the start date of the project. This is only applicable for projects that have demonstrated additionality through an investment analysis;
- (d) Adding new components or extending/adding technologies/measures, subject to the approval of the host Party, that introduces:
 - (i) Complementary technologies/measures involving mass and/or energy transfer to/from the technologies/measures specified in the originally registered PDD;¹⁷ or
 - (i) More advanced version of the same technologies, as per the definition of “the same technologies” in paragraph 27(b) above (e.g., improved performance in GHG emission reductions or net GHG removals, efficiency, health, safety

¹⁶ Installed/rated capacity that directly impacts GHG emission reductions or net GHG removals.

¹⁷ Examples include:

- (a) A landfill gas capture and electricity generation activity using three electricity generating units adds an additional electricity generating unit without altering the quantity of landfill gas extracted (i.e. the capacity of the landfill gas extraction system remained the same);
- (b) Addition of a back-up electricity generating source to supply electricity during exigencies when the project fails to meet the demand or is not available due to operational reasons.

and durability evidenced according to a relevant national or international standard);¹⁸

- (e) Removing a component or technology/measure specified in the registered PDD;
 - (f) Changing the technologies/measures to those that result in the same technologies/measures as the ones in the originally registered PDD as per the definition of “the same technologies” in paragraph 27(b) above;¹⁹
 - (g) Removing from or adding one or more site to the project registered with multiple sites;
 - (h) Changing the actual operational parameters that are within the control of the activity participants, that differ from the expected parameters;
 - (i) Any consequential changes to the application of methodologies, standardized baselines and/or other methodological regulatory documents resulting from the changes referred to in subparagraphs (a)–(f) above, including change to or addition of other methodologies, other standardized baselines and/or other methodological regulatory documents, or application of a baseline scenario that is more appropriate as a result of the proposed or actual modifications to the project;
 - (j) Proposing a new baseline when, pursuant to monitoring and reassessment in accordance with paragraph 152 below, the project location, due to prevailing conditions exceeding the defined threshold, is deemed to be no longer eligible for the baseline for which suppressed demand is recognized;
 - (k) Voluntarily updating the applied methodologies or the other applied methodological regulatory documents to a later valid version, or voluntarily changing to other methodologies, provided all requirements in the updated/changed methodologies and the other applied methodological regulatory documents are met.
115. The activity participants shall report the impacts of the proposed or actual changes to the registered A6.4 project on the following in the revised PDD:
- (a) The applicability and application of the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents with which the project has been registered;
 - (b) The project boundary and any implications on the inclusion or exclusion of emissions sources and leakage emissions;
 - (c) Compliance of the monitoring plan with the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents;
 - (d) The level of accuracy and completeness in the monitoring of the project compared with the requirements contained in the registered monitoring plan;
 - (e) The additionality of the project;

¹⁸ Examples include a project disseminating lamps with useful life of two years changing to distribute lamps with useful life of seven years.

¹⁹ Examples include changing the mode of utilization of recovered methane from a landfill, such as shifting from flaring to heat generation or from heat generation to electricity generation.

- (f) The compliance with the A6.4 SD Tool.
116. The following applies if the proposed or actual changes affect the additionality of the registered A6.4 project, as referred to in paragraph 115(e) above:
- (a) For changes referred to in paragraph 114(c) above, additionality shall be reassessed based on data and information that were available at the start date of the A6.4 project, and subject to validation by a DOE through a post-registration change process either prior to or as part of the first verification of emission reductions or net removals;
 - (b) For all other changes, the demonstration of the impacts of the changes on the additionality shall be based on the original input data for all other elements other than the changes.²⁰
117. If the proposed or actual changes referred to in paragraph 114(a)–(k) above affect the identification, assessment or monitoring of environmental, social or sustainable development impacts, the activity participants shall reassess, based on paragraph 115(f) above, the impact caused by the changes by providing a revised version of the A6.4 Environmental and social safeguards risk assessment form, the A6.4 Environmental and social management plan form (if applicable) and the A6.4 Sustainable development impact form. These revised forms shall be subject to validation by a DOE prior to or as part of the first verification of emission reductions or net removals.
118. Where the activity participants cannot demonstrate compliance with the requirements of the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents with which the A6.4 project has been registered, the activity participants shall:
- (a) Revise the PDD, applying:
 - (i) A later valid version of the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents; or
 - (ii) Other methodologies, other standardized baselines or other methodological regulatory documents that are applicable to the project; and
 - (b) Demonstrate compliance with the requirements of the newly applied methodologies, the newly applied standardized baselines and the other applied methodological regulatory documents in the revised PDD.

7.3.4. Registration under or overlap with other crediting scheme

119. If an A6.4 project, after its registration under the Article 6.4 mechanism, is also registered under, or covered by a programme under any other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme, the activity participants shall obtain a confirmation of such registration or coverage from the other scheme.

²⁰ If a proposed or actual modification adversely impacts the additionality of the project, subsequent requests for issuance of A6.4ERs based on such modifications will be rejected.

7.4. Reversals related actions for projects involving removals and emission reductions projects with reversal risks

7.4.1. Reporting of observed events that could lead to a reversal

- 119^{bis}. Activity participants shall notify the secretariat of any observed event involving the release of stored GHGs that could potentially lead to a reversal (hereinafter referred to as “the observed event”) within 30 days of becoming aware of the observed event. Activity participants shall submit the notification in accordance with the relevant provisions of the activity cycle procedure.
120. ~~In case of occurrence of any observed event involving the release of stored GHGs that could potentially lead to a reversal, The~~ activity participants shall ~~then~~ prepare a preliminary assessment report in order to determine whether the observed event has resulted in an actual reversal. The report shall contain the following information:
- (a) A description of the monitoring activities and methods used ~~to monitor for potential reversals~~;
 - (b) The estimated GHG emission reductions and/or net removals occurring during the monitoring period, together with the associated uncertainty;
 - ~~(b)^{bis}. A determination of whether a reversal has occurred;~~
 - (c) Data collected, including the remote-sensing data, or if the data set is too large, a summary of the data and an indication of how the full data set can be accessed.
121. If the observed event is an ongoing event, the preliminary assessment report shall be prepared after the event has ended or has been fully contained.
122. The preliminary assessment report shall conclude, on the basis of transparent and verifiable evidence, whether the observed event did or did not result in actual reversals.
- 122^{bis}. When a preliminary assessment report concludes, on the basis of transparent and verifiable evidence, that a reversal has not occurred, it shall be verified and submitted through a DOE in accordance with the respective provisions of the validation and verification standard and the activity cycle procedure, and considered and approved by the Supervisory Body in line with the relevant provisions of the activity cycle procedure.
123. Following submission of the preliminary report and consideration by the Supervisory Body as per the provisions of the activity cycle procedure, ~~if~~ the Supervisory Body does not approve the preliminary assessment report or if the preliminary assessment concludes that the observed event has resulted in an actual reversal, the activity participants shall prepare a monitoring report ~~based on the monitoring plan contained in the PDD~~ and submit it to a DOE for verification ~~within 365 calendar days of the end of the observed event~~. ~~The~~ **This** monitoring report shall include:
- (a) A description of the monitoring activities and methods used;
 - (b) The estimated GHG emission reductions and/or net removals occurring during the monitoring period, together with the associated uncertainty;
 - ~~(b)^{bis}. The location of the observed event in the form of Keyhole Markup Language files or similar formats as one or more polygon(s) or by specifying the coordinates of the geographic boundary using a known coordinate system;~~

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- (b)_{ter.} The amount of the reversal, quantified by using the upper bound of the uncertainty interval at a 90 per cent confidence level, with a description of how the amount was quantified.
 - (b)_{quater.} Classification of the reversals as avoidable, unavoidable, or partially avoidable and partially unavoidable. In cases where the reversals are partially avoidable and partially unavoidable, the reversal monitoring report shall quantify the amount of avoidable reversals and the amount of unavoidable reversals, with the sum equal to the amount of the total reversals;
 - (c) Data collected, including the remote-sensing data, or if the data set is too large, a summary of the data and an indication of how the full data set can be accessed;
 - (d) Data, Records and logs of-related to the observed events of GHG release that potentially could have led to the reversal of removals and/or emission reductions, along with a summary of the GHG release notifications that were submitted during the period covered by the monitoring report;
 - (e) Information on how the risks of reversal were assessed and addressed, consistent with the risk mitigation measures described in the registered PDD;
 - (f) Information on how any negative environmental and social impacts have been assessed, mitigated, and managed, consistent with the measures described in the registered PDD.
124. Following the submission of the monitoring report referred to in paragraph 123 above, activity participants shall, through a post-registration change:
- (a) Review and update the risk assessment of the project activity and revise the risk rating of the project activity, expressed as a percentage contribution the project makes to the reversal risk buffer pool account, as necessary, which shall include the development of plans to prevent further releases of GHGs through a post-registration change;
 - (b) Review the A6.4 project's compliance with the requirements and safeguards contained in the A6.4 SD Tool, taking into account any negative environmental and social impacts caused by the reversal and develop or update plans to prevent the recurrence of such negative environmental and social impacts;
 - (c) Review and update the monitoring plan in case additional risk factors are identified following a reversal that are not included or are not adequately addressed in the monitoring plan and the risk assessment plan.

7.4.2. Annual reversal reports

124_{bis.} Activity participants shall prepare an annual reversal report that indicates whether, at any point in the previous calendar year, any observed events have occurred. The annual reversal reports shall be prepared following any guidance provided in the applicable methodology regarding the appropriate data and methods for determining whether any such observed event has occurred.

124_{ter.} Activity participants shall submit the annual reversal report to the secretariat by 31 March each year in accordance with the activity cycle procedure.

124^{quater}. If an annual reversal report indicates the presence of any observed events, it shall identify and list them along with the corresponding notification(s) provided to the secretariat pursuant to paragraph 119^{bis}. above.

124^{quinquies}. If the annual reversal report indicates the absence of any such observed event, it shall state the basis for this conclusion.

124^{sexies}. Annual reversal reports shall be verified by a DOE either:

- (a) Prior to their submission to the secretariat; or
- (b) Retroactively as part of the verification of monitoring reports, such that the verification of a monitoring report also covers all previously unverified annual reversal reports that pertain to the time period covered by the monitoring report under verification.

7.4.3. Post-reversal actions – remediation of avoidable and unavoidable reversals

124^{septies}. An observed event that results in an actual reversal shall be remediated through the relevant provisions of the activity cycle procedure, except where the A6.4 project experiences a reversal below its baseline, as determined by methodologies. In this case, remediation through the relevant provisions of the activity cycle procedure shall apply only to the fraction of the reversal corresponding to a net change in storage of GHGs or their precursors for which A6.4ERs have been issued.

8. Implementation and monitoring

8.1. General requirements

- 125. The activity participants shall implement and operate the registered A6.4 project in accordance with the description provided in the registered PDD, including all physical features.
- 126. For requirements of the applied methodology, the applied standardized baselines, and other applied methodological regulatory documents that must be assessed only at the first verification because information was not yet available at the initial validation, the activity participants shall demonstrate in the first monitoring report how they have ensured that the registered A6.4 project complies with these requirements. For requirements of the applied methodology, the applied standardized baselines, and other applied methodological regulatory documents that must be assessed at each verification of emission reductions or net removals, the activity participants shall demonstrate in each monitoring report how they have ensured that the registered A6.4 project complies with these requirements. If the assessment of compliance is demonstrated through monitoring of parameters, the requirements from section 8.8 below shall apply.
- 127. The activity participants shall continuously monitor the registered A6.4 project and its GHG emission reductions or net GHG removals in accordance with the registered monitoring plan.
- 128. The activity participants shall describe the implementation of the registered A6.4 project and the monitored GHG emission reductions or net GHG removals in monitoring reports to provide an understanding of how the implementation and monitoring were conducted.

129. For projects involving removals and for emission reduction projects with reversal risks, the monitoring reports shall be based on the monitoring plan contained in the latest version of the PDD and shall include the elements specified in paragraph 123 above except subparagraphs 123 (b)_{bis.}, (b)_{ter.} and (b)_{quarter.}.
130. The activity participants shall report monitoring results in monitoring reports, including the relevant forms of the A6.4 SD Tool, in the following manner:
- (a) Each monitoring report shall cover the entire duration of a monitoring period without any gaps. If monitoring did not occur during any part of the monitoring period due to force majeure circumstances or for other reasons the issuance of A6.4 ERs is not sought, the monitoring report shall clearly indicate such period and explain the circumstances;
 - (b) The first monitoring period shall start from the start of the crediting period as specified in the registered PDD. If actual GHG emission reductions or net GHG removals have not occurred by the start of the crediting period, the monitoring report for the first monitoring period shall report zero GHG emission reductions or net GHG removals for the period until they occur;
 - (c) If negative GHG emission reductions (i.e., net GHG emissions) have occurred during a monitoring period, such negative values shall be clearly indicated and deducted from the total amount of GHG emission reductions or net GHG removals for that monitoring period;
 - (d) The monitored amount of GHG emission reductions or net GHG removals shall be presented by year of occurrence in monitoring reports;
 - (e) The outcome of monitoring A6.4 activity-level environmental and social indicators shall be presented using the A6.4 Environmental and social management plan form of the A6.4 SD Tool, if applicable;
 - (f) The outcome of monitoring A6.4 activity-level sustainable development indicators shall be presented using the A6.4 Sustainable development impact form of the A6.4 SD Tool;
 - (g) Monitoring reports shall be prepared chronologically and with no gaps between two successive monitoring periods;
 - (h) Monitoring results for different crediting periods shall be documented in separate monitoring reports.
131. Notwithstanding paragraphs 130(e) and 130(f) above, for projects that have successfully transitioned from the CDM and prepared a “Sustainable development co-benefits description report” in accordance with the “Sustainable development co-benefits tool” developed under the CDM at the time of transition, the monitoring report shall include the outcome of monitoring of the sustainable development co-benefits of the project based on the document describing how the activity participant intends to monitor sustainable development co-benefits of the activity, including the frequency of reporting of monitoring results in accordance with the “Standard: Transition of CDM activities to the Article 6.4 mechanism”.
132. For projects involving removals and for emission reduction projects with reversal risks, the monitoring reports shall be submitted within the frequency specified by the applied

methodologies or in shorter intervals, or following the observation of an event of GHG release that could potentially lead to a reversal, as specified in section 7.4 above.

133. All monitoring, verifications and requests for issuance of A6.4ERs in respect of GHG emission reductions or net GHG removals achieved by A6.4 projects shall be calculated using the GWPs contained in Appendix 1 in accordance with section 5.2 above.
134. The activity participants shall maintain all monitoring results for the registered A6.4 project in accordance with the monitoring management system described in the registered monitoring plan as per paragraph 76 above.

8.2. General information

135. When describing the implementation and monitoring of the registered A6.4 project, activity participants shall provide, inter alia, the following information:
 - (a) The title and UNFCCC reference number of the project;
 - (b) Names of the activity participants involved;
 - (c) Location of the project;
 - (d) Titles, versions and UNFCCC reference numbers of the applied methodologies and, where applicable, the applied standardized baselines, including any other methodologies or methodological tools to which the applied methodologies refer;
 - (e) The type, start date and duration of the crediting period;
 - (f) The monitoring period sequence number and dates of coverage;
 - (g) The version number of the PDD applicable to the monitoring period.

8.3. Avoidance of double issuance

136. The activity participants shall confirm that the reported GHG emission reductions or net GHG removals for which they intend to request issuance of A6.4ERs do not overlap with any of the GHG emission reductions or net GHG removals for which they have already requested or intend to request credits under any other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme. The activity participants shall further acknowledge that if such double issuance is detected, the DOE will issue a negative verification opinion, the request for issuance will be rejected by the Supervisory Body, or the double issuance amounts will be deducted from future issuance of A6.4ERs for the same A6.4 project if the requested A6.4ERs have already been issued.
137. If the A6.4 project is also registered under, or covered by a programme under any other international, regional, national, subnational or sector-wide GHG mitigation crediting scheme, prior to the request for issuance, the activity participants shall also obtain a confirmation from the other crediting scheme that the same GHG emission reductions or net GHG removals being requested for issuance of A6.4ERs have not been or will not be credited under such other crediting scheme.

8.4. Avoidance of double counting due to overlap with mandatory domestic mitigation scheme

138. The activity participants shall confirm that the reported GHG emission reductions or net GHG removals for which they intend to request issuance of A6.4ERs are either not covered by a mandatory domestic mitigation scheme (e.g., an emissions trading scheme) or, if they are covered by a mandatory domestic mitigation scheme, that measures are in place to ensure that any relevant impacts of the activity (e.g., the GHG emission reductions achieved or the kilowatt-hours of renewable electricity produced) are not counted towards the achievement of targets or obligations under the mandatory domestic mitigation scheme (e.g., by cancelling allowances from the emissions trading system before issuing carbon credits), providing appropriate evidence and justification.
139. When full or partial impact of the activity is covered under mandatory domestic mitigation scheme and counted towards the achievement of targets and obligations under mandatory domestic mitigation scheme the relevant share of the impact shall be deducted by the activity participants from the amount requested for issuance.
140. Notwithstanding paragraphs 138 and 139 above, where the policy for establishing the mandatory domestic mitigation scheme refers to or formally integrates the mechanism as an instrument for implementation, participation in such a scheme does not result in double counting.

8.5. Avoidance of double counting due to overlap with frameworks or environmental markets

141. The activity participants shall confirm that mitigation outcomes (e.g., emission reductions, removal enhancements, renewable energy generation, energy efficiency improvements, etc.) for which they intend to request issuance of A6.4ERs are not also claimed in other frameworks or environmental markets (e.g., guarantees of origin for renewable electricity generation, green hydrogen schemes, low-carbon fuel standards), providing appropriate evidence and justification. Claiming other outcomes (e.g., air contaminant reductions or social impacts) does not constitute double counting.
142. Notwithstanding paragraph 141 above, where the policy for establishing the framework or environmental market refers to or formally integrates the mechanism as an instrument for implementation, participation in such a framework or environmental market does not result in double counting.

8.6. Description of implemented registered project

143. The activity participants shall provide a description of the implemented registered A6.4 project including:
- (a) A description of the installed technologies, technical processes and equipment;
 - (b) Information on the implementation and actual operation of the project, including relevant dates (e.g., construction, commissioning, start of operation). For a project that consists of more than one site, the activity participants shall describe the status of implementation and start date of operation for each site. For a project with phased implementation, the activity participants shall indicate the progress of the project achieved in each phase.

144. The activity participants shall indicate whether there are any temporary deviations from the registered monitoring plan, the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents, in accordance with section 7.3.2 above, or if there are any permanent changes to the registered A6.4 project or the registered monitoring plan, in accordance with section 7.3.3 above (hereinafter referred to as post-registration changes). For post-registration changes that have been approved by the Supervisory Body, the activity participants shall indicate the dates of approval.

8.7. Description of monitoring system

145. The activity participants shall describe the monitoring system, and provide diagrams (graphical schemes) showing all relevant monitoring points. This description may include data collection procedures (information flow including data generation, aggregation, recording, calculations and reporting), organizational structure, roles and responsibilities of personnel, and emergency procedures for the monitoring system.

8.8. Data and parameters

146. The activity participants shall provide all parameters used to calculate the baseline, BAU, project and leakage GHG emissions, or the baseline and actual net GHG removals, or for demonstrating compliance with the requirements specified in the applied methodologies that shall be assessed at each verification or at the first verification as per paragraph 126 above, as well as other relevant parameters for the monitoring period as required by the registered monitoring plan, the applied methodologies, the applied standardized baselines and the other applied methodological regulatory documents. The activity participants shall provide information on how these data and parameters were monitored.
147. For each parameter, the activity participants shall:
- (a) Provide the values of the monitored parameter necessary for calculating GHG emission reductions or net GHG removals. Where data are continuously measured, they shall be presented using an appropriate time interval. For any default value that is not fixed at the time of registration of the A6.4 project, the most recent value shall be applied;
 - (b) Describe the equipment used to monitor each parameter, including details on accuracy class and calibration information (frequency, date of calibration and validity), if applicable, as per the registered monitoring plan;
 - (c) Describe how the parameter is measured/calculated including the measurement and recording frequency;
 - (d) Provide and/or identify the sources of data (e.g., logbooks, daily records, surveys);
 - (e) Provide the calculation method of the parameter, where relevant;
 - (f) Describe the QA/QC procedures applied, if applicable, as per the registered monitoring plan;
 - (g) Provide information on appropriate emission factors, IPCC default values and any other relevant reference values.

148. If monitored data and parameters are determined through a sampling approach, the activity participants shall describe how the sampling has been conducted in accordance with the sampling plan described in the registered monitoring plan.
149. For a registered A6.4 project that applied a methodology or methodological tool allowing a choice between ex-ante and ex-post determination of parameter values for calculating baseline GHG emissions or net GHG removals and that chose the ex-ante determination, or that applied a methodology or methodological tool requiring a determination of these values ex-ante, and applied an applicable standardized baseline valid at the time of the submission of the request for registration for this purpose, the activity participants shall apply the same version of the standardized baseline monitoring until the end of the first crediting period.
150. For a registered A6.4 project that applied a methodology or methodological tool allowing a choice between ex-ante and ex-post determination of parameter values for calculating baseline GHG emissions or net GHG removals and that chose the ex-post determination where there was no applicable standardized baseline valid at the time of registration, the activity participants may switch to the ex-ante determination, at any time during the first crediting period, by applying an applicable standardized baseline that becomes available after the registration and is valid at the time of the switch, and apply the same version of the standardized baseline for the purpose of monitoring for the remainder of the same crediting period. Such switch and application of a standardized baseline shall undergo the post-registration change approval process in accordance with the activity cycle procedure, and the standardized baseline shall be valid at the time of the submission of the post-registration change approval request.
151. For a registered A6.4 project that applied a methodology or methodological tool allowing a choice between ex-ante and ex-post determination of parameter values for calculating baseline GHG emissions or net GHG removals, if the selected crediting period type is renewable, the activity participants shall, at each renewal of the crediting period, choose the ex-ante or ex-post determination of parameter values, unless otherwise required by the applied methodology or methodological tool, and shall follow the same rules in terms of the use and validity of standardized baselines as in paragraphs 149 and 150 above.
152. If it was demonstrated that the project beneficiaries were in suppressed demand conditions at the beginning of the crediting period, activity participants shall, in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents, monitor and reassess whether ongoing conditions continue to indicate that suppressed demand would persist in the absence of the Article 6.4 activity, using the indicators and thresholds specified in the applied methodologies.
- 152^{bis}. For projects falling under the scope of Article 5, paragraph 2, of the Paris Agreement (i.e., REDD+ activities), if the A6.4 project was not included in all the elements required of the host Party as per decision 1/CP.16, paragraph 71 and have submitted at registration a letter from the host country's national entity or focal point referred to in decision 2/CP.10 (i.e., the REDD+ focal point) indicating when the proposed A6.4 project will be included in all the elements as per decision 1/CP.16, paragraph 71, the activity participants shall, latest at first verification, obtain evidence that such inclusion has occurred.
153. Activity participants shall also submit the A6.4 Environmental and social management plan form, if applicable, and the A6.4 Sustainable development impact form containing all parameters used to monitor the environmental and social impacts and the sustainable development impacts and explaining how any negative environmental and social impacts

have been assessed, mitigated and managed, consistent with the measures described in the registered PDD.

154. If unavoidable negative impacts are identified, either by the activity participants or by the DOE during verification, that exceed the environmental and social safeguards elements and criteria and cannot be remediated by consultation or mitigation, activity participants may request a permanent deviation through the DOE and shall revise the respective A6.4 SD Tool forms accordingly.
155. For transparency purposes, activity participants may specify the abatement costs in the monitoring report as part of the investment analysis.

8.9. Calculation of emission reductions or net removals

156. The activity participants shall identify the formulae used by the registered A6.4 project for the monitoring period and provide the calculations of the following for the monitoring period, in accordance with the applied methodology, the applied standardized baselines and other applied methodological regulatory documents:
 - (a) Baseline GHG emissions and/or baseline GHG removals;
 - (b) Project GHG emissions and/or actual GHG removals;
 - (c) Leakage GHG emissions;
 - (d) GHG emission reductions or net GHG removals.
157. For the purpose of determining the ex-post baseline GHG emissions and/or GHG removals, activity participants shall, in accordance with the applied methodology, the applied standardized baselines and other applied methodological regulatory documents and, if required by the applied methodology, separately for specific components of the baseline:
 - (a) Quantify the unadjusted baseline emissions and/or removals for each calendar year of the monitoring period;
 - (b) Quantify the downward adjustment and the resulting downward adjusted baseline emissions and/or removals for each calendar year of the monitoring period, unless exemptions apply;
 - (c) Quantify the conservative BAU emissions and/or removals for each calendar year of the monitoring period;
 - (d) Compare, for each calendar year of the monitoring period, the ex-post calculated downward adjusted baseline for the calendar year and the ex-post calculated conservative BAU for the same calendar year and confirm that the downward adjusted baseline is lower than the conservative BAU; otherwise the conservative BAU shall be used for that calendar year.
158. Where projects involving removals also result in emission reductions, the accounting of removals and emission reductions shall be separated in the monitoring report in accordance with the applied methodologies, the applied standardized baselines and other applied methodological regulatory documents.

- 159. The activity participants shall provide a comparison of the GHG emission reductions or net GHG removals achieved by the registered A6.4 project with their estimates provided in the registered PDD.
- 160. For any registered A6.4 project, the activity participants shall explain the cause of any increase in the actual GHG emission reductions or net GHG removals achieved during the monitoring period (e.g., higher water availability, higher plant load factor), including all information (i.e., data and/or parameters) that is different from what is stated in the registered PDD.

9. Renewal of crediting period

- 161. The crediting period of a registered A6.4 project may be renewed if the host Party has approved the renewal when approving the project prior to its registration in accordance with the activity cycle procedure.
- 162. To support a request for renewal of the crediting period of a registered A6.4 project, the activity participants shall, using the valid version of the applicable PDD form, update the sections of the PDD of the project relating to:
 - (a) The baseline emissions, including updating the downward adjustment as per paragraph 63 above;
 - (b) The BAU scenario and emissions, and the difference between the baseline emissions and BAU emissions as annual and total amounts with respect to the crediting period to be renewed;
 - (c) The suppressed demand conditions by reassessing them as per the requirements of the applicable methodology(ies) (if applicable);
 - (d) The additionality by updating the regulatory analysis;
 - (e) The estimated GHG emission reductions or net GHG removals (if applicable);
 - (f) The monitoring plan (if applicable);
 - (g) The A6.4 SD Tool forms;
 - (h) The risk assessment and monitoring plan for projects involving removals and for emission reduction projects with reversal risks;
 - (i) The crediting period.
- 163. When updating the PDD, activity participants shall apply methodologies in one of the following manners:
 - (a) The activity participants shall use the valid version of the methodologies and methodological tools applied in the registered PDD; that is, either the latest version at the time of the submission of the request for renewal or the previous version if the submission of the request for renewal is still within the grace period of the previous version for use;²¹

²¹ Referred to in the “Procedure: Development, revision and clarification of methodologies and methodological tools”.

- (b) If any of the methodologies applied in the registered PDD was withdrawn after the registration of the project and was replaced by consolidated methodologies, the activity participants shall use the valid version of the consolidated methodologies;
 - (c) If the project no longer meets the applicability conditions of the methodologies or methodological tools mentioned in subparagraphs (a) or (b) above due to the methodologies or methodological tools revisions or due to an update of the project baseline, the activity participants shall either:
 - (i) Select other applicable approved methodologies; or
 - (ii) Request, either through the DOE that conducts validation for renewal of the crediting period or by the activity participants, a clarification as to whether a deviation from the valid version of the methodologies (including consolidated methodologies thereof) or the methodological tools applied in the registered PDD, or from any other selected methodologies, or any other methodological tools applied in accordance with the selected methodologies, is acceptable. This clarification shall be made under the clarification process outlined in the “Procedure for development, revision and clarification of baseline and monitoring methodologies and methodological tools”.
164. In updating the PDD of the registered A6.4 project in accordance with paragraphs 162 and 163 above, the activity participants shall consider the application of an approved standardized baseline to the project as follows:
- (a) The activity participants shall use the valid version of an approved standardized baseline if:
 - (i) The standardized baseline is applied in the registered PDD and the valid version of the standardized baseline is still applicable to the project and to the methodologies applied in accordance with paragraph 163 above; or
 - (ii) The standardized baseline is not applied in the registered PDD but the valid version of the standardized baseline whose selection is mandatory²² is applicable to the project and to the methodologies applied in accordance with paragraph 163 above. However, if the submission of the request for renewal of the crediting period is made within 240 days after the standardized baseline became valid, the activity participants may update the PDD without selecting the standardized baseline.
 - (b) If the valid version of the standardized baseline applied in the registered PDD is no longer applicable to the project and/or to the valid version of the methodologies applied in the registered PDD due to a revision of the standardized baseline after the registration of the project, the activity participants shall:
 - (i) Select another applicable approved standardized baseline; or
 - (ii) Use only the valid version of the methodologies applied in the registered PDD that are still applicable to the project and that can be used independently for estimating GHG emission reductions or net GHG removals without using the standardized baseline applied in the registered PDD;

²² For an explanation on the standardized baseline whose selection is mandatory, see footnote 11.

- (c) The activity participants may use the valid version of an applicable approved standardized baseline if:
 - (i) The standardized baseline is not applied in the registered PDD; and
 - (ii) The standardized baseline does not require its mandatory selection but is applicable to the project and to the methodologies applied in accordance with paragraph 163 above.
- 165. The activity participants shall demonstrate the validity of the original baseline or its update in accordance with paragraphs 166–167 below.
- 166. To demonstrate the validity of the original baseline or its update, the activity participants shall take into account the requirements of the applied methodologies, standardized baselines, and other applied methodological regulatory documents.
- 167. If data and parameters used for determining the original baseline were determined ex-ante and were not monitored during the crediting period and are no longer valid, the activity participants shall update such data and parameters in accordance with the guidance to be provided by the Supervisory Body.
- 168. The results of the process described in paragraphs 162–167 above shall be used to define a new version of the PDD.
- 169. The activity participants shall ensure that the MoC statement is up to date.
- 170. If the activity participants plan to make, or have already made, a post-registration change to the project design effective from the start date of the new crediting period, they shall clearly indicate this change in the new version of the PDD, distinguishing it from other updates of information due to renewal of the crediting period.

10. Post-crediting monitoring and reporting

10.1. General requirements

- 171. For projects involving removals and for emission reduction projects with reversal risks, activity participants shall continue monitoring the project after the end of the last active crediting period to:
 - (a) Assess **and determine** whether any reversals have occurred;
 - (b) Quantify the amount of **any such** reversals;
 - (b)_{bis}. Ensure remediation of reversals, subject to the relevant provisions of the activity cycle procedure; and**
 - (c) Confirm the continued storage of the GHGs.
- 171_{bis}. Notwithstanding the provisions of paragraph 171 above, for projects involving removals and for emission reduction projects with reversal risks, exemptions for post-crediting monitoring may apply for projects described in section 11 below, in accordance with the provisions of the applicable methodologies.**
- 171_{ter}. The post-crediting monitoring period shall start on the first day after the end of the last active crediting period.**

171^{quater}. The post-crediting monitoring period shall continue for a duration specified by the applicable methodology(ies) or until one of the conditions in section 10.2. below is satisfied.

171^{quinquies}. Activity participants shall remain responsible for post crediting monitoring unless a third party nominated by the activity participant and approved by the Supervisory Body and host Party, takes over formal responsibility to perform the post-crediting monitoring, reporting and remediation obligations for the A6.4 project in accordance with the provisions in the activity cycle procedure.

171^{sexies}. Activity participants (or the nominated third party) may at any time update their monitoring plan for the post-crediting monitoring period as part of a request for a post-registration change, subject to any conditions and the provisions included in the applicable methodology(ies).

10.2. Termination of monitoring and reporting

172. To terminate post-crediting monitoring, Activity participants shall follow the relevant provisions of the activity cycle procedure, and shall ~~may terminate the post-crediting monitoring, subject to approval by the Supervisory Body, if they can~~ demonstrate, by providing transparent and verifiable information, that:

- (a) The stored GHGs are at a negligible risk of reversal; or
- (b) The potential future reversals are remediated in accordance with the provisions of the ~~relevant section of the removals standard (i.e., Remediation of reversals).~~ activity cycle procedure and the registry procedure.

10.2.1. Termination of the activity participants' responsibility via transfer of monitoring, reporting and remediation obligations to a third party

172^{ter}. If activity participants wish to transfer monitoring, reporting and remediation obligations to a third party, insurer and/or guarantor, they shall provide demonstration of sufficient insurance policy, comparable guarantee products, or third-party guarantee, to cover the risk that reversals occur, including a plan for detecting future reversals for a minimum period in accordance with the applicable methodology and relevant provisions of the activity cycle procedure. This demonstration shall be assessed and considered for approval by the Supervisory Body.

10.2.2. Termination via remediation of potential future reversals

172^{quater}. If the activity participants, at any time during their post crediting period, wish to request termination of their monitoring and reporting obligations, they shall request the termination, through a DOE, 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 following the relevant provisions of the activity cycle procedure.

10.2.3. Termination via demonstration of negligible risk of reversal

172^{quinquies}. At any time after the minimum post-crediting monitoring period defined in an activity's methodology has elapsed, if the activity participants wish to terminate the post-crediting period monitoring and reporting, they shall demonstrate that:

- (a) The stored GHGs, or precursors of GHGs, are at a negligible risk of reversal, as defined in the relevant provisions of the "Standard: Addressing non-permanence and reversals in mechanism methodologies" (A6.4-STAN-METH-007), calculated over at least a 100-year timeframe starting from the year of submission of the request; and
- (b) All conditions or criteria set in the methodology for termination of post-crediting period monitoring have been fulfilled.

172^{sexies}. To demonstrate negligible risk of reversal, activity participants shall:

- (a) Provide evidence in the form of modelling or other methods, where relevant, about the long-term stability of stored GHGs, or precursors of GHGs, within the applicable GHG reservoirs in the presence of all reversal risks that exist or are reasonably foreseeable based on current scientific evidence after termination of the monitoring and reporting in the post-crediting monitoring period for the A6.4 project;
- (b) Apply a conservative approach to ensure that the reversal risks are very unlikely to be underestimated, taking into account the overall uncertainty in their quantification;
- (c) Implement conservativeness in determining the reversal risks (e.g., through conservative assumptions, parameters, discounts) based on the level of uncertainty (e.g., assuming higher risk values in case of higher uncertainties);
- (d) Consider all causes of uncertainty, including uncertainty in data (e.g., measurements), parameters (e.g., representativeness of default values), assumptions (e.g., projection of the future sequence of events within the project boundary or space affected by the mitigation activity project), and methods (e.g., models used in quantifying the reversal risk factors and the reversal risk rating);
- (e) Use the higher or lower bound, as appropriate, of the uncertainty interval at a 95 per cent confidence level to ensure conservativeness; and
- (f) Confirm the outcome of the negligible risk demonstration by sensitivity analysis. A negative outcome of the sensitivity analysis indicates that the risk of reversal cannot be classified as negligible.

172^{septies}. The termination request shall be submitted in accordance with the relevant provisions of the activity cycle procedure.

11. Exemptions from reversal related actions

172^{octies}. An Article 6.4 project may be exempted from some or all of the requirements in section 7.4 and section 10 above if the applicable methodology(ies) specify(ies) an alternative approach to each such exemption and demonstrate(s) that:

- (a) Activity participants have no control over the GHG reservoir;

(b) The GHG reservoir is not in the same location as where the A6.4 project is implemented; and

(c) Changes observed in the GHG reservoir cannot be attributed to the A6.4 project.

12. Voluntary deregistration of project

173. The activity participants may request the secretariat to deregister an A6.4 project in accordance with the activity cycle procedure at any time after the registration of the project.

173^{bis}. For requests for deregistration of A6.4 projects involving removals and emission reduction projects with reversal risks, the activity participant shall cancel A6.4ERs in accordance with the provisions of the activity cycle procedure and the registry procedure.

174. An A6.4 project that has been deregistered may not be reregistered as an A6.4 project or included as a CP in a registered A6.4 PoA.

Appendix 1. Global warming potentials

1. The table below lists the GWPs of GHGs for the 100-year time horizon from the Fifth Assessment Report of the IPCC, applicable to A6.4 activities for reporting aggregate emission reductions or removals of GHGs achieved or expected to be achieved by the activities in the period from 1 January 2021, expressed in tonnes of carbon dioxide equivalent.

Table. Global warming potentials applicable for A6.4 activities

GHG	GWP for 100-year time horizon
Carbon dioxide (CO ₂)	1
Methane (CH ₄)	28
Nitrous oxide (N ₂ O)	265
Hydrofluorocarbons (HFCs)	
HFC-23	12,400
HFC-134a	1,300
Perfluorocarbons (PFCs)	
CF ₄	6,630
C ₂ F ₆	11,100
Sulfur hexafluoride (SF ₆)	23,500
Nitrogen trifluoride (NF ₃)	16,100

2. For GHGs that are not listed in this table, see “Climate Change 2015: Physical Science Basis - Working Group I Contribution to the Fifth Assessment Report of the Intergovernmental Panel on Climate Change”, Table 8.A.1 (pages 731–738).¹

¹ Available at: https://www.ipcc.ch/site/assets/uploads/2018/02/WG1AR5_all_final.pdf.

Appendix 2. Modalities of local stakeholder consultation

1. Scope and target of consultation

1. The scope of the local or subnational stakeholder consultation (hereinafter collectively referred to as local stakeholder consultation) shall comprise, as a minimum, the potential direct positive and negative impacts that the proposed A6.4 project may have.
2. The activity participants shall invite, as a minimum, representatives of local stakeholders directly impacted by the proposed A6.4 project, including local communities and indigenous peoples as applicable, and representatives of local authorities relevant to the project.
3. The activity participants shall provide evidence that invitations were sent to the relevant stakeholders and that their comments were invited. If any of the relevant stakeholders were not invited, the activity participants shall provide appropriate justification.

2. Timing of consultation

4. The activity participants shall complete the local stakeholder consultation process at the timing required by the rules of the host Party on local stakeholder consultation, if such rules exist. If no such rules are in place, the activity participants shall complete the process before, whichever the earlier of:
 - (a) The start date of the project as defined in paragraph 80 of the main part of this standard; or
 - (b) The date of submitting the PDD of the proposed A6.4 project to a DOE for validation.
5. For projects that do not meet the requirement referred to in paragraph 4 above, the activity participants may submit a request for exemption from the requirement to the Supervisory Body for its consideration on a case-by-case basis.

3. Conduct of consultation

6. The activity participants shall invite local stakeholders to provide comments on the proposed A6.4 project in an open and transparent manner, in a way that facilitates comments to be received from local stakeholders and allows for a reasonable time for comments to be submitted. The activity participants shall describe the steps/actions taken to invite comments, taking into account local and national circumstances.
7. The activity participants shall convey information to stakeholders about the local stakeholder consultation and the proposed A6.4 project in ways that are appropriate for the community that is directly affected by the project. In areas where a significant part of the population is illiterate, the information shall be provided orally.

8. The activity participants shall describe the proposed A6.4 project in a manner that allows local stakeholders to understand the project. The information to be made available to local stakeholders shall include, inter alia:
 - (a) A summary of the proposed A6.4 project, describing it in simple, non-technical language, outlining the direct positive and negative impacts;
 - (b) Information on the projected scope, lifetime, and direct positive and negative impacts of the proposed A6.4 project;
 - (c) A summary of the analysis of the environmental and social impacts and sustainable development benefits of the proposed A6.4 project and the completed three A.4 SD tool forms;
 - (d) Other relevant information about the proposed A6.4 project, taking into account confidentiality provisions referred to in paragraph 13(e) of the main part of this standard;
 - (e) The means for stakeholders to provide comments on the proposed A6.4 project.
9. The activity participants shall conduct the local stakeholder consultation through means that are appropriate for the local and national circumstances.
10. The activity participants shall provide local stakeholders with the opportunity to comment in writing or via other means, and gather their comments about the proposed A6.4 project and its direct impacts.
11. The activity participants shall request the DNA of the host Party to forward to them any comments from local stakeholders submitted to the host Party.
12. The activity participants shall prepare a summary report of the comments received from local stakeholders.
13. The activity participants shall consider the comments provided by local stakeholders and report in the PDD how they have taken them into account providing justification for any comments not incorporated.

4. Activities after consultation

14. After the completion of the local stakeholder consultation, local stakeholders may submit a complaint to the DNA of the host Party if they find that the outcome of the local stakeholder consultation is not appropriately taken into account. The DOE shall request the DNA to forward such complaints to the DOE. The DOE shall promptly forward them to the activity participants during the validation stage in accordance with the “Article 6.4 validation and verification standard for projects”.
15. If, during the validation of the proposed A6.4 project, complaints submitted to the DNA of the host Party on the handling of the outcome of the local stakeholder consultation are forwarded to the activity participants through the DOE, the activity participants shall take due account of such complaints and modify the PDD as appropriate before the DOE concludes the validation.

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Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
04.0	9 October 2026	SBM 023, Annex 6. Revision to incorporate relevant provisions for activities involving removals and emission reduction activities with risks of reversals, as set out in the Information Note: “Elements related to non-permanence and reversals for inclusion in relevant regulatory documents” (A6.4-INFO-METH-002) and the Standard: “Addressing non-permanence and reversals in mechanism methodologies” (A6.4-STAN-METH-007).
03.0	10 October 2025	SBM 018, Annex 7. Revision to introduce provisions for deviation from elements and criteria of the A6.4 SD Tool and relevant requirements from the baseline, leakage and suppressed demand standards.
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