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Instruction: Enter your input in the table below.

Document reference number and title: **A6.4-MEP006-A02. Concept note: Applicability of removal guidance to emission reductions activities and vice versa (version 01.0)**

Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)
1	3	7-8	IETA supports the idea of exemptions of certain greenhouse gas reservoirs from some aspects of the Removals Standard. However, we also believe further analysis and stakeholder consultation is needed to better specify the criteria for the exemption as concepts such as “infeasible”, “cannot practically apply”, “not under control”, “not in the same location”, and “could not be attributed” may not be sufficiently precise and may result in exemptions that are unduly too loose, too restrictive, and/or impact upon the alignment of MRV and accounting between activities and NDCs.	Given the significant impact of such exemptions for the viability of an activity type under PACM, we advise that further work and consultation be carried out.

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2	3.1.1	11	IETA supports the application of “activity-specific considerations” in relation to the applicability of paragraph 4.1 (encouraging ambition over time) to activities involving removals. As we have indicated in previous submissions, we do not believe there is a rational basis for adjusting baselines in methodologies for activities involving removals as the baseline is zero and project-related emissions should be accounted in the calculation of net removals. We are concerned that any deviation from this principle may unduly undermine the economic viability of the activity, resulting in less GHG sequestration and an overall increase in emissions.	IETA supports amendments to the standard on baseline setting to incorporate further consideration for activities involving removals.
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