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**Legend for Columns**

**0** = A6.4-SB009-A01 (methodologies) or A6.4-SB009-A02 (removals)  
**1** = Section Number in the document  
**2** = Paragraph number  
**3** = Comment – the actual feedback or observation, including justification for what needs changing  
**4** = Proposed change – suggest the text if possible

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.1 Monitoring	11	Appropriate sources “conservative default values” should be defined, in the manner taken in Decision 20/CMP.1: Technical guidance on methodologies for adjustments under Article 5, paragraph 2, of the Kyoto Protocol, noting the particular importance of Appendix III.  Similarly, requirements for what “appropriately address uncertainty” should be specified.	11. Calculation of removals may employ conservative default values that appropriately address uncertainty, to allow flexibility in monitoring
A6.4-SB009-A02 (removals)	3.1 Monitoring	12	This language may cause adverse selection bias, where precision will only be used when it benefits reporting. More precise measurements should be used where available regardless of directional bias (e.g., over or underestimation).	12. Methodologies may include provisions for the use of higher tier methods such as the use of measured values in lieu of conservative default values in the instance that the default values are demonstrated to underestimate an activity’s net removals
A6.4-SB009-A02 (removals)	3.1 Monitoring	13	Add the word “shall” to ensure that methodologies contain such provisions.	13. Methodologies <b>shall</b> contain provisions that require appropriate quality assurance and quality control measures, such as cross-checking the monitoring results with other sources of data and published literature, or calibration of measuring equipment at regular intervals.

Call for public input – Template for input [A6.4-SB009-A02 \(removals\)](#)

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.1 Monitoring	15	The decision should specify and define the circumstances in which a verification would “reveal the need for a revision of a monitoring plan” and requirements for when a deviation from an approved monitoring plan is suggested by a host country and allowed. While we recognize that verification and regulation can cause the need for changes to monitoring plans, activity proponents also need the means to plan their activities in advance, with certainty about costs associated with monitoring. They need the means to understand what types of additional requirements might be levied upon them, ex post, and to have means of redress when these requirements are overly burdensome or are not conducted in accordance with other United Nations agreements pertaining to consent, such as the UN Declaration on the Rights of Indigenous Peoples.	15. Methodologies shall contain provisions that require activity participants to submit a monitoring plan at the registration of the activity. Monitoring plan shall be reviewed and updated at the start of each crediting period, as well as in any of the following circumstances: (a) When verification reveals a need for a revision of the monitoring plan; (b) Following any significant reversal event that reveals a risk factor that is not already included or may have been underestimated in the monitoring plan and corresponding risk assessment; (c) As per existing and applicable national or regional regulations as specified by the host Party
A6.4-SB009-A02 (removals)	3.2 Post-crediting period monitoring, reporting, and remediation of reversals	16	<p>Post crediting monitoring is already adequately covered by other paragraphs.</p> <p>This paragraph should be deleted since it cannot be implemented in its current formulation, for at least three reasons: 1) It does not specify the party or entity responsible for conducting monitoring, how this responsibility is to be determined, and under what conditions it may be transferred; 2) the risk of reversals may change over time, as when regulations change, policies change, or economic circumstances change, and therefore there can be no point at which the risk can be objectively deemed “negligible” for any activity; 3) at no point can the risk of future reversals be deemed fully remediated, due to (2).</p>	<p><del>16. Monitoring shall also be conducted after the end of the last active crediting period of the activity, to ensure that the residual risk of reversals of removals for which 6.4ERs were issued is negligible and/or that potential future reversals are remediated.</del></p>
A6.4-SB009-A02 (removals)	3.2 Post-crediting period monitoring, reporting, and remediation of reversals	17	<p>Suggest to replace “continued existence of removals” with “continued atmospheric benefit of removal activity”. Removal is an event or a process; it does not exist indefinitely, but its effects may yield a durable atmospheric benefit. The language here is imprecise and seems to confuse stocks with fluxes.</p> <p>Also, requiring a post-crediting <u>verification</u> process, when there are no longer revenues from carbon credits to finance these activities, are not realistic and would disincentivize the use of this mechanism, leading therefore to the opposite result as the one foreseen by the Parties when the Paris Agreement was adopted. Monitoring, reporting and remediation measures are largely sufficient for the post-crediting period.</p>	<p>17. During the post-crediting monitoring period, activity participants shall undertake monitoring, reporting, <u>verification</u>, and remediation measures to confirm the continued <del>existence of removals</del> <u>atmospheric benefit of removal activity</u> and to address any reversals of removals for which 6.4 ERs were issued during the activity’s active crediting period(s). No ERs will be issued for removals generated after the last active crediting period, including during the post-crediting monitoring period.</p>

**Call for public input – Template for input**      [A6.4-SB009-A02 \(removals\)](#)

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.2 Post-crediting period monitoring, reporting, and remediation of reversals	<b>18</b>	Post-crediting monitoring should be feasible and realistic in order to incentivize removals activities to occur, as well as consistent across all project types. As noted in our comment to paragraph 16, there is no point at which reversal risk can be objectively deemed negligible, and therefore a procedure must be developed for assigning and transferring the obligation of monitoring, as well as the procedures for addressing risks that may arise, such as through actions taken in violation of UN agreements.	18. Activity participants may submit requests to conclude post-crediting monitoring, <del>by demonstrating for the consideration and approval of the Supervisory Body, evidence that the removals will be stored with negligible risk of reversal and/or that potential future reversals of removals for which 6.4ERs have been issued have been remediated as though a reversal has occurred as per section 3.6.3</del> Addressing reversal risk and reversals of this guidance, taking into account the residual reversal risk of the activity based on its current reversal risk assessment.
A6.4-SB009-A02 (removals)	3.2 Post-crediting period monitoring, reporting, and remediation of reversals	<b>20</b>	The Supervisory Body should also develop guidance related to procedures for assigning and transferring the obligation of monitoring, as well as the procedures for addressing risks that may arise, such as through actions taken in violation of UN agreements.	20. The Supervisory Body will develop further guidance in this regard including: (a) Further requirements and identification of the existing requirements that are applicable during the post crediting period for monitoring, reporting, and verification of removals and remediation of reversals, including consideration of options to use methods based on digital technologies and remote sensing; (b) The timeframe for post-crediting monitoring, including factors that inform duration and phasing; (c) The submissions referred to in paragraph 18 above, including inter alia on the evidence-based demonstration by the activity participant and on the consideration and approval given by the Supervisory Body; e) <del>guidance related to procedures for assigning and transferring the obligation of monitoring, as well as the procedures for addressing risks.</del>

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.3 Reporting	22	Section(b), should also include detailed descriptions of any deviations from the previously approved monitoring plan (e.g., what time periods these changes apply to if not the entire monitoring period), and evidence of approval.	22. Monitoring reports shall contain: (a) An outline of the monitoring plan with a description of the monitoring operations and methods used to implement the plan, and the resulting calculated removals during the monitoring period along with the associated uncertainties in the calculation; (b) Field data collected, including remotely sensed data, or if the data set is too voluminous, a summary of the data and an indication of how the complete data set may be accessed, <a href="#">including a detailed descriptions of any deviations from the previously approved monitoring plan and evidence of approval</a> ; (...).
A6.4-SB009-A02 (removals)	3.3 Reporting	24	<p>In the phrase “commensurate with the degree and nature of the risk of reversals determined through a risk assessment (...)” the term “degree and nature of the risk of reversals” is very subjective.</p> <p>Post crediting monitoring periods should be consistent across all project types and should not depend on the nature of a reversal risk.</p>	24. Methodologies shall contain provisions to specify the minimum frequency of monitoring report submission, which shall be commensurate with the <a href="#">degree and nature of the</a> risk of reversals determined through a risk assessment undertaken by the activity participants as per 3.6.1. Reversal risk assessment. Based on the results of the risk assessment referred to above, the frequency may range from one to five years from the submission date of the first monitoring report. Activity participants may choose a shorter period for monitoring than the specified minimum frequency. A reversal event may also trigger the preparation of a monitoring report as described in 3.6.2 Post reversal actions.

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.3 Reporting	25	All activities carry a risk of reversals, and these cannot be categorized into “activities with high reversals risk” and “activities with low reversal risk”.	25. Methodologies shall contain provisions to specify the maximum duration allowed to submit the first monitoring report from the start date of the first crediting period. Based on the results of the risk assessment referred to in section 3.6.1. Reversal risk assessment, the duration may range from one to five years from the start date of the first crediting period. <del>Methodologies shall contain provisions to require submission of subsequent monitoring reports at least every two years for activities with high reversal risk or at least every five years for those with low reversal risk.</del>
A6.4-SB009-A02 (removals)	3.4 Accounting for Removals	27	<p>Paragraph 27, letter b) in its current formulation is not consistent with correct accounting, in part because it confuses stocks with fluxes. If removals are defined in part (a) as net negative emissions, as measured against a baseline, then a “reversal” only occurs when the cumulative net removals fall below zero, not when they fall below the cumulative net removals measured in the previous monitoring period. Part (b) is deeply flawed and should be removed, or at least significantly revised.</p> <p>In addition, paragraph 27, letter (a) does not explicitly mention a deduction for uncertainty, which is referenced in paragraph 10. Section 27 should be re-worded to have net removals account for uncertainty as well as leakage, and potential reversals, in the manner we suggest above in relation to paragraph 11.</p>	27. Removals eligible for crediting shall exceed the applicable baseline determined in accordance with requirements for the development and assessment of Article 6.4 mechanism methodologies and are calculated for each year in the crediting period. In each given monitoring report, such calculations are done in accordance with the following: (a) by calculating net removals, which involves the estimation and deduction of emissions within the activity boundary that result from the implementation of the activity and/or from an event that could potentially lead to a reversal of removals, and any leakage emissions, in accordance with the applicable provisions of the Activity Standard, requirements for the development and assessment of Article 6.4 mechanism methodologies, and the applicable methodology; <del>and (b) by comparing the current cumulative net removals to cumulative net removals in the previous monitoring report. Current cumulative net removals that fall below the cumulative net removals in the previous monitoring report constitute reversals.</del>

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A6.4-SB009-A02 (removals)	3.4 Accounting for Removals	29	This provision invites abuse and lack of transparency, since many activities are likely to create risk of leakage, emissions of non-CO2 greenhouse gases, or face changing conditions in the future. Exempting pools and gases from accounting due to a one-time calculation at the inception of the project design is inadvisable.	<del>29. Any carbon pools and greenhouse gases may be optionally excluded from accounting, if such exclusion results in a more conservative calculation of net removals, which shall be demonstrated in the PDD.</del>
A6.4-SB009-A02 (removals)	3.5 Methodologies applicable for the crediting period	31	Changes in methodologies can have significant implications for activities, and they cannot immediately be interpreted and implemented. Project proponents should receive notification of such changes, and they should have a suitable time period for adjusting, adapting, and implementing methodological changes. Five years or one crediting period should be sufficient.	31. <del>At the renewal</del> Within 5 years, or in the second crediting period after a new version of the applicable methodology has been approved, whichever is sooner, <del>of the crediting period</del> , activities involving removals shall apply the latest version of the applicable methodology.
A6.4-SB009-A02 (removals)	3.6 Addressing Reversals	32	The current formulation is redundant, edits are suggested to simplify the text.	32. Activity participants shall minimize the risk of <del>the release of stored removals and, where such</del> reversals of removals <del>and occur</del> , ensure that these are addressed in full, in accordance with guidance in this document.
A6.4-SB009-A02 (removals)	3.6.1 Reversal risk assessment	33	<p>Regardless of whether reversals are avoidable or unavoidable, any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need to categorize risks as avoidable/unavoidable.</p> <p>If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.</p> <p>It is also unhelpful to only point out certain examples of risks of reversals, therefore we recommend deleting the entire list with examples, as these could be misleading (e.g. examples like earthquakes and others are notably missing from the list).</p>	<del>33. The risks of reversals may be avoidable or unavoidable, and may include, inter alia: (a) those related to activity finances and management; (b) those related to asset ownership, rising opportunity costs, regulatory and social instability, country-specific political risks and legal risks; (c) those related to fires, pests, and droughts.</del>

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.6.1 Reversal risk assessment	34	Delete the term “nature” as the nature of the reversal risk is not relevant.	34. Activity participants shall conduct a risk assessment at the activity level using robust methods to identify and assess the reversal risks, including to quantify and score them, for instance the <del>nature</del> , scale, likelihood, and duration of the risks and of potential reversals. The percent-based reversal risk rating resulting from this assessment shall inform, among other procedures, an activity’s application of remediation measures referred to in 3.6.3 Addressing reversal risk and reversals.
A6.4-SB009-A02 (removals)	3.6.1 Reversal risk assessment	37	The purpose of the risk assessment tool should be to identify risks so that they can be minimized, monitored, managed and ultimately, to support determining the size of the buffer pool. The design of the risk assessment tool should take this into consideration and not be used as an exclusionary tool.	37. The Supervisory Body will develop a reversal risk assessment tool, <del>to identify risks so these can be minimized, monitored and managed</del> . Methodologies may include additional guidance on the application of the tool.

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.6.2.1 Reversal-related Notifications and actions	38	Thirty days is insufficient to detect and quantify most types of reversals for most activities. The notification should be allowed at any time, but no later than the next reporting cycle. Many reversal risks are not manifested by a specific event but are the results of longer-term processes. As such, it is appropriate for the activity participants to document the effects of these processes on an ongoing basis, as part of their regular reporting requirements.	<p>38. The activity participant shall notify the Supervisory Body of reversals that occur within their activity boundary. Submissions of reversal-related notifications shall be made as follows:</p> <p>(a) A preliminary notification shall be provided within <del>30 days</del> <u>one reporting cycle</u> of <del>an event that could potentially lead to a potential reversal becoming known (hereafter “observed event”)</del>, taking into account risks identified in the risk assessment and the applied methodology <u>including, at a minimum, the date, the location, and a short description of the event.</u> It may be provided digitally;</p> <p>(b) Activity participants wishing to demonstrate that removals for which 6.4ERs have been issued were not disturbed by the observed event prior to submitting a full monitoring report shall submit a verified monitoring report of the information referred to in paragraphs 22 (a)-(c) above, which may be provided digitally;</p> <p>(c) A reversal notification as a full monitoring report referred to in paragraph 22 above shall be provided within <del>360</del> <u>95</u> days of the <del>observed event potential reversal</del></p> <p><del>(d) In case the reversal event is still ongoing such that a delayed submission of the full monitoring report would result in more complete and accurate information, the activity participant may submit a verified monitoring report referred to in paragraph 38(b) above to request the Supervisory Body to extend deadline for submission of the full monitoring report by 90-180 days from the original submission deadline.</del></p>



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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.6.2.1 Reversal-related Notifications and actions	<b>39</b>	Any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need for additional measures like temporarily suspending the verification/certification process. Since many reversals could be subject to ongoing processes, and there may no point at which the risk can be expected to end, this rule unduly penalizes activity participants, particularly in cases where the reversal is unavoidable and/or due to incursions, implementation of government regulations and policies, or activities by other entities, especially those that violate UN agreements related to consent of the affected parties. Activity participants should not be penalized in such instances.	<del>39. Upon submitting a preliminary notification as per paragraph 38(a) above, activity participants will be unable to issue, transfer, or cancel ERs from the activity for which notification was provided until the activity participant submits a verified monitoring report or a full monitoring report demonstrating that removals for which 6.4ERs have been issued were not disturbed by the observed event, or until the 6.4 registry administrator confirms that the reversal has been remediated as per 3.6.3 Addressing reversal risk and reversals.</del>
A6.4-SB009-A02 (removals)	3.6.2.1 Reversal-related Notifications and actions	<b>40</b>	If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.	40. Following the submission of a full monitoring report that reflects reversals, the Supervisory Body will review the report to confirm, among other things, that the activity proponents have accurately characterized the reversal <del>event as being avoidable or unavoidable</del> . The Activity Participants will be notified of the outcome of the Supervisory Body’s review within a timeframe to be specified by the Supervisory Body.

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0 Methodologies or Removals	1 Section no.	2 Para. no.	3 Comment	4 Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.6.2.2 Corrective actions	42	The wording of the paragraph makes all items requirements, rather than an inclusive list of options to be taken.	42. Following the submission of the preliminary notification referred to in paragraph 38(a), activity participants shall initiate appropriate corrective measures and demonstrate in requisite updates to a reversal risk assessment that accompanies a full monitoring report that reflects reversals. <b>Corrective measures may include</b> , inter alia: (a) Assessing how the reversal occurred and its causes; (b) Elaborating plans to prevent further reversals such as improving control measures, storage conditions and handling procedures, and arranging further personnel training in various aspects of removal process; (c) Reassessing adherence to applicable local and international regulations; (d) Engaging stakeholders in accordance with the procedures of the Supervisory Body; (e) Increasing the activity rating, resulting in increased buffer contributions, if required as per the risk assessment update.
A6.4-SB009-A02 (removals)	3.6.2.3 Preventive actions	44	This provision should only apply to risks that the Supervisor Body determines were within the control of the activity participant. Activity participants have no means of remediation and prevention of reversals that occur due to force majeure, by definition. An assessment would be a waste of resources.	44. <b>If the Supervisory Body determines that the risk was in the control of the activity participant</b> , activity participants shall also update the assessment conducted using Article 6.4 mechanism sustainable development tool to reflect the relevant underlying causes and any negative impacts, as well as plans for remediation and prevention of a recurrence, and submit this with the updated reversal risk assessment accompanying the full monitoring report submitted for reversal notification purposes.
A6.4-SB009-A02 (removals)	3.6.2.4 Activity continuation post-reversal	46	Any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need for additional measures like temporarily suspending the verification/certification process.	<del>46. Activity participant shall only be permitted to issue, transfer, and/or cancel 6.4ERs related to the activity upon fulfilment of the requirements in paragraph 38 above and if the calculated removals meet the requirements in paragraph 27 above.</del>

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.6.3 Addressing reversal risk and reversals	50	This provision is inadequately specified and needs further elaboration, in line with our comments on previous paragraphs.	50. The determination of the appropriate remediation measure(s) to be applied by an activity shall be based on the level of the activity’s reversal risk rating indicated in the reversal risk assessment submitted in the project design document <del>and, if a reversal occurs, also on the avoidable or unavoidable nature of the event that led to the reversal.</del>
A6.4-SB009-A02 (removals)	3.6.3 Addressing reversal risk and reversals	51	<p>Regardless of whether reversals are avoidable or unavoidable, any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool.</p> <p>If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.</p> <p>Letter c) is confusing as it is unclear in which cases an insurance policy will be required and the justification for it. Furthermore, all removals carry risks of reversals; there are no removals for which the risk of reversal can be objectively deemed “negligible” so references to “negligible reversal risk” should be deleted throughout the recommendations.</p>	51. The Supervisory Body will develop further guidance and/or procedures in regard to the measures in this section for, inter alia: (a) Review by the Supervisory Body of monitoring reports that reflect reversals, <del>including its consideration of whether an event that led to a reversal was avoidable or unavoidable as represented by activity participants, and its response to instances of possible mis-categorization of such events</del> and subsequent notifications of the registry administrator and activity participants; (b) Reversal Risk Buffer Pool use, operation, and composition, including the treatment of uncanceled Buffer 6.4 ERs and options for addressing buffer insufficiency; (c) Direct cancellation of 6.4 Ers from other 6.4 activities in lieu of contributing to and using the Reversal Risk Buffer Pool, including the <del>threshold for a reversal risk rating that constitutes a negligible reversal risk and would qualify an activity to apply these procedures, as well as the</del> basis and procedures for the Supervisory Body’s initial and periodic review and approval of the sufficient coverage of insurance policy or comparable guarantee products for insuring the activities that apply these procedures; (d) The nature of 6.4 Ers from other 6.4 activities that are cancelled to remediate reversals as per the requirements in this section, including whether they are issued in respect of removals and/or emission reductions

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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.6.3.1 Buffer pool operations and contributions	52	<p>Regardless of whether reversals are avoidable or unavoidable, any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need to categorize risks as avoidable/unavoidable.</p> <p>If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.</p>	<p>52. The Article 6.4 Supervisory Body shall establish a Reversal Risk Buffer Pool which serves to insure against the general risk of, and to remediate, <del>unavoidable</del> reversals under the 6.4 mechanism. Activity participants applying guidance in this document for activities involving removals shall contribute 6.4 ERs to the Reversal Risk Buffer Pool, which are cancelled in the event of a <del>an unavoidable</del> reversal.</p>
A6.4-SB009-A02 (removals)	3.6.3.1 Buffer pool operations and contributions	54	<p>Regardless of whether reversals are avoidable or unavoidable, any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need to categorize risks as avoidable/unavoidable.</p> <p>If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.</p>	<p>54. Following the Supervisory Body’s review of a full monitoring report that reflects reversals, the Supervisory Body will notify the registry administrator of the results of its review, after which the registry administrator shall effect a cancellation of Buffer 6.4 ERs equal to the amount of <del>unavoidable</del> reversals requiring remediation. <del>Where possible, reversals should be remediated with 6.4 ERs from the same vintages.</del></p>
A6.4-SB009-A02 (removals)	3.6.3.1 Buffer pool operations and contributions	55	<p>Regardless of whether reversals are avoidable or unavoidable, any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need to categorize risks as avoidable/unavoidable.</p> <p>If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.</p>	<p><del>55. Buffer ERs shall not be cancelled to remediate avoidable reversals.</del></p>

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A6.4-SB009-A02 (removals)	3.6.3.2 Direct cancellation of 6.4 ERs	57	All removals carry risks of reversals; there are no removals for which the risk of reversal can be objectively deemed negligible so references to “negligible reversal risk” should be deleted throughout the recommendations.	<del>57. Reversals of removals for which 6.4 ERs have been issued shall be remediated through the cancellation of an equivalent amount of 6.4 ERs from other 6.4 activities in the following circumstances: (a) Activity participants implementing an activity with negligible reversal risk, as evidenced by the risk assessment, indicate in the project design document that the activity will forego use of the Reversal Risk Buffer Pool throughout all active crediting periods and the post-crediting monitoring period; (b) Activity participants are required to address reversals of removals found to be avoidable, even when the activity is contributing to the Reversal Risk Buffer Pool.</del>
A6.4-SB009-A02 (removals)	3.6.3.2 Direct cancellation of 6.4 ERs	58	All removals carry risks of reversals; there are no removals for which the risk of reversal can be objectively deemed negligible so references to “negligible reversal risk” should be deleted throughout the recommendations.	<del>58. In order to apply the option referred to in paragraph 57(a) above, activity participants shall obtain and maintain sufficient coverage under an insurance policy or comparable guarantee product approved by the Supervisory Body to insure the continued implementation of the activity in the instance that reversals occur which require remediation, which shall be submitted with the project design document.</del>
A6.4-SB009-A02 (removals)	3.6.3.3 Avoidable versus unavoidable reversals	60	<p>Regardless of whether reversals are avoidable or unavoidable, any potential reversals will be assessed via the risk assessment tool, reported in the monitoring reports, and addressed if needed through the use of the buffer pool. Therefore, there is no need to categorize risks as avoidable/unavoidable.</p> <p>If the intention is to determine whether the reversal was under the control of the activity participant and is not due to the actions of other parties, then the terms “avoidable” and “unavoidable” are imprecise and contribute to confusion. What should be clarified is the legal liability of activity participants in their execution of their responsibilities. If they made reasonable efforts to avoid and/or mitigate foreseeable risks, and there is no proven bad faith, then they should not be penalized.</p>	<del>60. The Supervisory Body will develop further guidance on avoidable and unavoidable reversals, including how they are distinguished and demonstrated.</del>

<b>Call for public input – Template for input</b>	<a href="#"><u>A6.4-SB009-A02 (removals)</u></a>
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Methodologies or Removals	Section no.	Para. no.	Comment	Proposed change (Include proposed text)
A6.4-SB009-A02 (removals)	3.7 Avoidance of leakage	<b>61</b>	All sectors carry an inherent risk of leakage, which can be addressed by replacing lost ERs through the use of buffers. This is a sufficient response to leakage concerns across sectors, hence the development of type/sector specific requirements is not required.	61. Activity participants shall address the risk of leakage and account for any remaining leakage in calculations of net removals in accordance with the requirements specified in the “Requirements for the development and assessment of article 6.4 mechanism methodologies”, including by applying the tool to be developed by the Supervisory Body for this purpose. <a href="#"><u>Methodologies and related tools may include additional requirements applicable to specific types or categories of removal activities</u></a>