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Date of submission	4th August, 2025

Document reference number and title: A6.4-MEP007-A04. Draft Standard: Addressing non-permanence/reversals (version 01.0)

Item	Section no.	Paragraph/Table/Figure no.	Comment (including justification for change)	Proposed change (including proposed text)
Cross Cutting Issues			1. **Support for the Goals of the Paris Agreement** Article 6.4 must support—not constrain—the achievement of the Paris Agreement. Forests and other nature-based solutions are essential to meeting the 1.5°C target. If these approaches are excluded through non-permanence provisions, the world will lack the tools required to meet global climate goals. 2. **Equity for Developing Countries**	

			Excluding or disincentivising forest-based mitigation would block many developing countries from meaningful participation in Article 6.4 and from accessing finance to support low-carbon development. These countries already bear the brunt of climate impacts. To deny them access to the benefits of climate cooperation would be a double inequity. Measures that entrench such imbalance contradict both the spirit and purpose of Article 6. 3. **Consistency Across Mitigation Options** All mitigation options face risks of non-permanence, many of which are political or systemic. Standards must apply a consistent approach across all types. Forest-based reductions should not face more onerous burdens than, for example, renewable energy projects. **4. Practicality and Future-Proofing** Provisions that require indefinite monitoring of reversal risk are impractical and seek to predict the governance and monitoring landscape 100 years or more into the future. If the climate crisis remains unresolved for that long, the world faces a far greater systemic challenge than whether forest emissions monitoring has kept pace with the times. Conversely, if the world succeeds in addressing climate change, the purpose of forest monitoring will naturally evolve - shifting away from a sole focus on climate mitigation and toward biodiversity and broader ecosystem services, which may achieve the same outcomes through other pathways. Article 6.4 should not render such	

			evolutions impossible by bequeathing a legacy of expensive, out-of-date monitoring systems. 5. **Durability of Demand and Supply** A viable carbon market requires durability of both supply and demand. Yet the draft imposes long-term obligations on suppliers without acknowledging how demand will evolve. In a successful net-zero world, demand for credits - especially for residual emissions - should decline. Standards must reflect this expected trajectory, not impose permanence obligations disconnected from market realities. **6. Introduction of New Commercial Risk** If permanence demands exceed what is reasonable or scientifically justified, they will inflate perceived risks and associated costs. This will either deter suppliers from pursuing high-ambition forest strategies or force them to rely on insurance mechanisms or similar structures. In either case, the result is reduced income for forest countries and communities - without any added climate benefit. Ultimately, this erodes incentives for both buyers and suppliers, undermining climate ambition. Moreover, the burden of monitoring and reporting could deter private sector investments – an area that is already limited and maybe be further constrained as a result.	
1	Cover Note Section 3.1	Paragraphs 11-13	The proposal in Appendix 1 and 2 imposes indefinite monitoring based on "negligible risk" over 100 years, which is not feasible or supported by scientific certainty for land-use projects,	Support the adoption of Appendix 3, with refinements: a post-crediting monitoring

			especially in tropical forest contexts like Guyana. This would significantly disincentivize investments in high-integrity REDD+ and NbS.	period of 40 years from the start of the mitigation activity, not from final verification. This aligns with IPCC durability science and practical contract horizons.
2	Appendix 1, Section 2	Paragraph 3(g)	The definition of "negligible risk" as a reversal rate below 0.1–5% over 100 years imposes unrealistic and arbitrary permanence requirements. It unfairly penalizes nature-based solutions, where such precision is not technically or scientifically supportable.	Replace "negligible risk" with "acceptable risk", defined as the likely probability of permanence over a 40-year timeframe, consistent with IPCC guidance on uncertainty (66% confidence level).
3	Appendix 2	Paragraphs 1–17	The reversal reporting and monitoring obligations are overly burdensome. Requiring annual reversal reports and multiple documents (monitoring reports, assessment reports) increases transaction costs, deters participation, and contradicts the goal of equitable access for forest nations.	Recommend adopting the more streamlined reporting approach in Appendix 3. Alternatively, limit reversal reporting to (i) credit issuance and (ii) confirmed reversal events.
4	Appendix 2	Paragraph 4	Automatic suspension of registry accounts upon notification of a potential reversal introduces	Suspend registry accounts only after

			major financial and operational risk for project developers and forest jurisdictions. It may deter private investment.	conclusive verification of reversal, not upon notification. This balances environmental integrity with market trust.
5	Appendix 3, Section 5.2	Paragraph 17	A 45-year post-verification monitoring obligation (potentially totaling 75+ years per activity) is unreasonably long and likely to exclude many credible forest-based programs. It far exceeds contractual norms and may cause leakage to voluntary markets.	Reduce post-monitoring requirement to 40 years from the start of the mitigation activity. Encourage the use of buffers and insurance mechanisms to manage long-term risks.
6	Appendix 2, Section 1.1 and Appendix 3, Section 5.3	Paragraph 8(a) (Appendix 2) and Paragraph 27(c) (Appendix 3)	Using a 95% confidence level to quantify reversals is overly stringent and not aligned with practical realities in land-use and forest-based mitigation. A 95% confidence interval imposes higher transaction costs and verification barriers, which may discourage participation from jurisdictions like Guyana. Lowering the threshold to a 90% confidence level (classified by the IPCC as "very likely") strikes a better balance between environmental integrity and feasibility, and reflects the uncertainty ranges typically accepted in related fields.	Replace: “Assess and quantify the amount of the reversal by using the higher bound of the uncertainty interval at a 95% confidence level...” With: “Assess and quantify the amount of the reversal by using the higher bound of the

				uncertainty interval at a **90% confidence level**, consistent with the IPCC's 'very likely' definition."