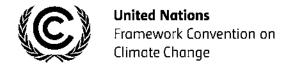
A6.4-SB005-A02

Information note

Guidance and questions for further work on removals

Version 02.0



Guidance and questions for further work on a structured consultation and to prepare an information note on recommendations for activities involving removals

1. Introduction and mode of work

1.1. Mandate

- 1. The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA), by its decision 3/CMA.3 "Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement", requested the Supervisory Body of the mechanism established by Article 6, paragraph 4, of the Paris Agreement (the Supervisory Body) to elaborate and further develop, on the basis of the rules, modalities and procedures of the mechanism (RMPs, contained in the annex to the decision) recommendations on activities involving removals, including appropriate monitoring, reporting, accounting for removals and crediting periods, addressing reversals, avoidance of leakage, and avoidance of other negative environmental and social impacts, in addition to the activities referred to in chapter V of the RMPs (Article 6, paragraph 4, activity cycle).
- 2. The CMA, by decision 7/CMA.4, paragraph 22, requested the Supervisory Body to consider broader inputs from stakeholders provided in a structured public consultation process while developing the recommendations referred to in the paragraph above.

1.2. Mode of work

- 3. This document contains refined guidance and questions that will support multiple purposes. First, it is for consideration by stakeholders, seeking their inputs on the general and specific issues related to activities involving removals. Second, it provides instruction and direction to the secretariat for compiling the stakeholder inputs on these elements and in this format, which is foreseen to reflect the outline and substantive scope of the draft recommendations on activities involving removals.
- 4. Specifically, the secretariat will administer a structured consultation on the elements in this document, including the questions and contents referred to therein. The secretariat, under the guidance of the relevant small group, will produce an information note that elaborates approaches to address the rules, modalities, and procedures (RMP) elements identified in this document and do so on the basis of SB005 discussions, prior recommendations¹ and outlines² produced by the SB, and taking into account public input in all submissions provided through SB005 (to the extent possible, through SB006) that are responsive to these elements.
- 5. The information note outline and contents will align with the contents herein and those footnoted above, to provide clear, objective, and balanced background information and initial proposals for each of the elements.

¹ Activities involving removals under the Article 6.4 mechanism (A6.4-SB003-A03; November 2022)

² Guidance and questions for further work on removals (A6.4-SB004-A02; March 2023)

- 6. Through SB006, small group members will give timely guidance to the secretariat and engage in intersessional work as needed to ensure quality assurance, quality control (QA/QC), and progress, anticipating substantive consideration of draft recommendations during and after SB006. The full SB membership will be informally updated and consulted as needed.
- 7. Approach to these contents and to the structured consultation. Stakeholders providing input to the structured consultation should note the following:
 - (a) In producing this document, the SB has taken account of the interlinkages in these contents and those of other mandated items, which are being developed in parallel. This document focuses on elements that may be particularly relevant to activities involving removals and reversal risks, with the understanding that general requirements³ apply to all mechanism activities, including these, unless otherwise specified. This is consistent with the approach reflected in the SB's prior recommendations and outlines referred to above and does not prejudice the eventual placement of these elements and their relevance to all 6.4 mechanism activities, or to all removals activities, or to a subset of removal activities;
 - (b) Where submitting technical proposals responding to these elements, wherever possible, stakeholders are encouraged to explain how they could be implemented (*inter alia*, relevant elements, procedures, timeframes, functional interrelationships), as well as to cite sources of information provided and substantiate views expressed.

2. Elements for structured consultation and further work

Cross-cutting questions:

- Discuss the role of removals activities and this guidance in supporting the aim of balancing emissions with removals through mid-century.
- 2. What are the roles and functions of the following entities in implementing the operations referred to in this guidance: Activity proponent(s), Article 6.4 mechanism Supervisory Body (6.4SB), 6.4 mechanism registry administrator, Host Party, stakeholders?
- 3. How are these elements understood, in particular, any interrelationships in their functions, timeframes, and implementation?
 - (a) Monitoring period
 - (b) Crediting period
 - (c) Timeframe for addressing reversals

Including Article 6.4 mechanism activity cycle procedure for projects (A6.4-SB005-AA-A03); Requirements for the development and assessment of mechanism methodologies (A6.4-SB005-AA-A07); Development, revision and clarification of baseline and monitoring methodologies and methodological tools (A6.4-SB005-AA-A05); Development, revision, clarification and update of standardized baseline development (A6.4-SB005-AA-A06); and Developing a sustainable development tool for the mechanism (A6.4-SB004-AA-A06).

Questions on specific elements

A. Definitions:

Discuss the role and potential elements of definitions for this guidance, including "Removals".

B. Monitoring and Reporting:

- 1. What timeframes and related procedures should be specified for these elements referred to in A6.4-SB003-A03?
 - a. For initial monitoring and submission of monitoring reports (paragraph 3.2.14);
 - (a) For subsequent monitoring and submission of monitoring reports (paragraph 3.2.14);
 - (b) For monitoring and submission of monitoring reports following an observed event that could potentially lead to a reversal (paragraph 3.2.14);
 - (c) For monitoring and reporting, including any simplified reporting, conducted after the end of the last crediting period of activities involving removals (paragraphs 3.1.10 and 3.2.13).
- 2. Discuss any further considerations to be given to the core elements for monitoring and reporting in A6.4-SB003-A03; where possible, identifying the applicable scope, i.e., relevance to all 6.4 mechanism activities, to removals activities, or to specific removal activity categories or types.

C. Accounting for removals:

- Discuss any further considerations to be given to the core elements for accounting for removals in A6.4-SB003-A03; where possible, identifying their applicable scope, i.e., relevance to all 6.4 mechanism activities, to removals activities, or to specific removal activity categories or types.
- 2. For activities involving removals that also result in emissions reductions, what are the relevant considerations, elements, and interactions between this guidance and the requirements for the development and assessment of mechanism methodologies, including.

D. Crediting period:

Discuss any further considerations to be given to the core elements for crediting periods in A6.4-SB003-A03; where possible, identifying the applicable scope, i.e., relevance to all 6.4 mechanism activities, to removals activities, or to specific removal activity categories or types.

E. Addressing Reversals:

In order to minimize the risk of non-permanence of removals over multiple NDC implementation periods, and, where reversals occur, ensure that these are addressed in full.

- 1. Discuss the applicability and implementation aspects of these approaches, including as stand-alone measures or in combination, and any interactions with other elements of this guidance:
 - a. Non-permanence risk buffer (pooled or activity-specific);
 - b. Insurance / guarantees for replacement of ERs where reversals occur (commercial, sovereign, other);
 - c. Other measures for addressing reversals in full.
- 2. Discuss the appropriate timeframe(s) for applying the approaches, including any interactions with other elements of this guidance and the applicable scope, i.e., relevance to all 6.4 mechanism activities, to removals activities, or to specific removal activity categories or types.
- 3. What risks of non-permanence need to be minimized, and how can these risks identified, assessed, and minimized?
- 4. In respect of risk assessment, how should the following elements be considered in the implementation of the approaches in (a) and any other relevant elements in this guidance?
 - a. Level of non-permanence risk assessment, e.g., activity- or mechanism-level
 - b. Timing for risk assessment(s)
 - c. Entity(ies) responsible for risk assessment(s), e.g., activity proponent, 6.4SB, actuary
- 5. How should the following elements be considered in the implementation of the approaches in (1) above and any other relevant elements in this guidance?
 - a. Methods for determining the level of buffer pool contributions
 - b. Composition of buffer pool, including in relation to ER vintages and contributing activity types or categories
 - c. Intentional and unintentional reversals
 - d. Treatment of uncancelled buffer ERs, including after the end of the last crediting period of the contributing activity
 - e. Specifications for ERs that cancelled for compensate for reversals, including in relation to ER vintages and contributing activity types or categories
 - f. Replenishment in case buffer cancellations exceed contributions; slide language on re-raising baseline level of storge before new crediting
- 6. In the event of a reversal, what interactions and implementation aspects should be considered in respect of other elements of the activity cycle?

F. Avoidance of Leakage:

Discuss any further considerations to be given to the core elements for leakage avoidance in A6.4-SB003-A03; where possible, identifying the applicable scope, i.e., relevance to all 6.4 mechanism activities, to removals activities, or to specific removal activity categories or types.

G. Avoidance of other negative environmental, social impacts

Discuss considerations to be given to core elements for avoidance of other negative environmental, social impacts; where possible, identifying the applicable scope, i.e., relevance to all 6.4 mechanism activities, to removals activities, or to specific removal activity categories or types.

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Document information

Version	Date	Description
02.0	3 June 2023	SB005 Annex 2 This version includes additional guidance and questions for further work on a structured consultation.
01.0	10 March 2023	SB004 Annex 2 Initial publication.

Decision Class: Regulatory Document Type: Information note Business Function: Methodology

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Related documents:

17 May 2023	A6.4-SB005-AA-A09 - Information note: Removal activities under the Article 6.4 mechanism (version 01.0)
	A6.4-SB005-AA-A10 - Information note: Summary of the views submitted by Parties and observers on activities involving removals (version 01.0)
10 March 2023	A6.4-SB004-A02 - Information note: Guidance and questions for further work on removals (v.01.0)
28 February 2023	A6.4-SB004-AA-A04 - Information note: Removal activities under the Article 6.4 mechanism (version 3.0)
07 November 2022	A6.4-SB003-A03 - Recommendation: Activities involving removals under the Article 6.4 mechanism (version 1.0)
25 October 2022	A6.4-SB003-AA-A03 - <i>Draft recommendation</i> : Removal activities under the Article 6.4 mechanism (version 2.0)
	A6.4-SB003-AA-A04 - Information note: Removal activities under the Article 6.4 mechanism (version 2.0)
15 September 2022	A6.4-SB002-AA-A05 - <i>Draft recommendation</i> : Requirements for the development and assessment of mechanism methodologies pertaining to activities involving removals (version 1.0)

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	A6.4-SB002-AA-A06 - Information note: Removal activities under the Article 6.4 mechanism (version 1.0)
08 July 2022	A6.4-SB001-AA-A05 - Concept note: Removal activities under the Article 6.4 Mechanism (version 1.0)