

**International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction  
Scheme for International Aviation (CORSIA)**

**Re-application Form for Emissions Unit Programmes  
seeking eligibility to supply units to  
the CORSIA 2027 – 2029 compliance period**

**(Version 1, January 2025)**

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## **SECTION I: ABOUT THE ASSESSMENT OF RE-APPLICATIONS**

### **Background**

ICAO Member States and the aviation industry are implementing the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). Together with other mitigation measures, CORSIA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020. Aeroplane operators will meet their offsetting requirements under CORSIA by purchasing and cancelling CORSIA eligible emissions units. The ICAO Council determines CORSIA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSIA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSIA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks<sup>1</sup>. TAB's assessment of emissions unit programmes is undertaken annually<sup>2</sup>. The results of ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSIA Eligible Emissions Units*<sup>3</sup>. At present, six Emissions Unit Programmes are eligible to supply CORSIA-eligible Emissions Units for the 2024-2026 compliance period (the CORSIA 'first phase').

In March 2020, the ICAO Council requested TAB to monitor and review the continued eligibility of emissions unit programmes that the Council determined to be eligible under CORSIA. In view of the Council's request, and in line with TAB Procedures<sup>4</sup>, TAB agreed to re-assess all CORSIA-eligible Emissions Unit Programmes and present recommendations to the Council a year prior to the starting date of the next compliance period. Therefore, in 2025, TAB will re-assess all CORSIA eligible programmes and present its recommendations to ICAO Council regarding the possible extension of their eligibility timeframes beyond the 2024-2026 compliance cycle.

ICAO invites emissions unit programmes<sup>5</sup> already eligible for the first phase to apply to TAB's 2025 re-assessment cycle, which will make recommendations on their eligibility to supply CORSIA-Eligible Emissions Units for the **2027-2029 compliance period** (part of the CORSIA 'second phase'). Any interested programme should provide the updated information requested through this Re-application form and its Appendices, as well as supplementary materials and evidence as applicable. In undertaking this work, TAB may also ask programmes to provide specific examples illustrating how programme procedures or systems perform in practice.

This re-assessment will be conducted during TAB's 2025 annual assessment cycle, according to the TAB Terms of

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<sup>1</sup> Available on the ICAO CORSIA website: <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

<sup>2</sup> Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2019.aspx>  
Recommendations from 2020 TAB assessment cycle: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2020.aspx>  
Recommendations from 2021 assessment cycle: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2021.aspx>  
Recommendations from 2022 assessment cycle: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2022.aspx>  
Recommendations from 2023 assessment cycle: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2023.aspx>  
Recommendations from 2024 assessment cycle: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2024.aspx>

<sup>3</sup> Available on the ICAO CORSIA website: <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

<sup>4</sup> Refer to TAB Procedures paragraph 7.4, 7.7, 7.8, 7.8.3 and 7.8.4

<sup>5</sup> "Emissions Unit Programme", for the purposes of TAB's assessment, refers to an organization that administers standards and procedures for developing activities that generate offsets, and for verifying and "issuing" offsets created by those activities. For more information, please review the TAB FAQs on the ICAO CORSIA website: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

Reference, TAB Procedures, Work Programme and Timeline, which are available on the ICAO TAB website.

## About this form

Programme responses to this Re-application form will serve as the primary basis for the assessment. This form requests *evidence of programme procedures or programme elements*. The evidentiary documentation enables TAB to a) confirm that a given procedure or programme element is *in place*, b) more fully understand the programme's summary responses, and c) archive the information as a reference for potential future assessments. TAB's assessment may also involve, *e.g.*, a completeness check and initial screening of applications, written clarification questions, and/or live interview(s) with programmes.

This Re-application form is accompanied by, and refers to, Appendix A “*Supplementary Information for Assessment of Emissions Unit Programmes*”, containing the EUC and *Guidelines for Criteria Interpretation*. The ICAO Council, on recommendation of its Committee on Aviation Environmental Protection (CAEP), updated the *Guidelines for Criteria Interpretation* in March 2024. These EUC and updated Guidelines are provided to inform programmes' completion of this Re-application form, in which they are cross-referenced by paragraph number.<sup>6</sup>

This form is also accompanied by Appendix B “*Programme Assessment Scope*”, and Appendix C “*Programme Exclusions Scope*”, which request all re-applicants to identify the programme elements<sup>7</sup> they wish to submit for, or exclude from, TAB's assessment.

CORSIA Eligible Emissions Unit Programmes must also complete Appendix D of this Re-application form, “*Emissions Unit Programme Registry Attestation*” in line with the instructions contained in that Appendix. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

**Translation:** As was done previously, if the programme documents and information are not published in English, the programme should fully describe in English (*rather than summarize*) this information in the fields provided in this form, and in response to any additional questions. Where this form requests *evidence of programme procedures*, programmes are strongly encouraged to provide English translations of these documents, to facilitate a complete and accurate understanding. Where this is not possible due to time constraints or document length, the programme may provide such documents in their original language in a readily translatable format (*e.g.*, Microsoft Word). Those programmes that need to translate documents prior to submission may contact the ICAO Secretariat regarding accommodation.

**Information provided in this form continues to be used following a decision by ICAO Council to approve an emissions unit programme for CORSIA eligibility.** TAB's recommendations on the extent and limits of a programme's eligibility are developed on the basis of TAB's assessment of the information that the programme provided in its application materials, as well as any updates or clarifications that the programme communicates to

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<sup>6</sup> For further information on how TAB interprets the EUC in light of the *Guidelines*, refer to the document Clarifications of TAB's Criteria Interpretations Contained in TAB Reports available on the ICAO TAB website: [https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB2024/Clarifications\\_Sep2024.pdf](https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB2024/Clarifications_Sep2024.pdf)

<sup>7</sup> At the “activity type” level (*e.g.*, sector(s), sub-sector(s), and/or project “type(s)”)

TAB during the course of its assessment. This information is used by Council to define the general and/or programme-specific eligibility parameters set out in the ICAO Document titled “CORSIA Eligible Emissions Units.” Eligible programmes agree to maintain consistency with the EUC in the manner (e.g., procedures, measures, governance arrangements) described in the application form and in any subsequent communications with TAB. Failure to provide accurate information during the initial assessment, or to inform of changes to that information in a timely manner, could give rise to an Eligibility Deviation, including the possible revocation of any eligibility that was granted.

**Disclaimer:** The information contained in the Re-application form, and any supporting evidence or clarification provided by the programme including information designated as “business confidential” by the programme, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as “business confidential”. Public comments received during that period, including commenter names and organizations, are published following their review by TAB. In accordance with section 9.4 of the TAB Procedures, all comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

## **SECTION II: INSTRUCTIONS**

### **Submission and contacts**

A programme is invited to complete and submit the Re-application form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **3 March 2025** via **TAB@icao.int**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

If the programme has questions regarding the completion of this form, please contact ICAO Secretariat via email: **TAB@icao.int**. Programmes will be informed, in a timely manner, of clarifications provided by ICAO to any other programme.

### **Form basis and cross-references**

Questions in this form are derived from the CORSIA emissions unit eligibility criteria (EUC) and the *Guidelines for Criteria Interpretation*. Each question includes the paragraph number for its corresponding criterion or guideline that can be found in [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#). Compared to previous (Re-)application forms, TAB has adjusted the order and contents of the questions in light of the ICAO Council’s March 2024 decision to update the *Guidelines for Criteria Interpretation*.

### **Re-application Form completion**

The programme is expected to respond to all questions in this re-application form at the time of submission. TAB cannot initiate its assessment unless this information is provided in full as requested. Failure to provide complete information may result in delays to the assessment process.

A “complete” response involves three components: 1) a written summary response, 2) supporting evidence, and 3) any planned programme revisions.

- 1) **Written summary responses**: The programme is encouraged to construct written summary responses in a manner that provides for general understanding of the given programme procedure, independent of supporting evidence. TAB will confirm each response in the supplementary evidence provided by the programme. Please note that written summary responses should be provided in all cases—supporting evidence (described in 2 below) should not be considered as an alternative to a complete summary response.
- 2) **Supporting evidence**: Most questions in this form request *evidence of programme procedures or programme elements*. Such evidence may be found in excerpts or quotations of programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. To help manage file size, the programme should limit supporting documentation to that which directly substantiates the programme’s statements in this form.

Programmes are expected to provide such evidence, along with the written summary response, in the following ways:

- a) copying/pasting the relevant excerpts or quotations of programme documentation directly into this form (no character limits);
- b) web links to the sources of these excerpts or quotations and any supporting documentation, with instructions for finding the relevant information within the linked source (i.e. identifying the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question);
- c) if needed, attaching supporting documentation to this form at the time of submission, with instructions for finding the relevant information within the attached document(s);

**EXAMPLE** of preferred approach to providing supporting evidence that could meet expectations for complete responses to a question:

“The Programme ensures its consistency with this requirement by requiring / undertaking / etc. the following:

[*Summary response*: Paragraph(s) introducing and summarizing specific programme procedures that are relevant to the question]

[*Evidence*: Quotes/excerpts of the relevant provisions in the programme’s procedures, with citations]

The full contents of these procedures can be found in [Document title, page X, Section X, paragraphs X-X]. This document is publicly available at this weblink: [weblink].”

3) **Planned programme revisions**: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, please provide the following information in response to any and all relevant form question(s):

- a) Planned revision(s);
- b) Process and expected timeline to develop and implement the proposed revision(s);
- c) Process and timeline for external communication and implementation of the revision(s).

### **Scope of re-application**

The programme may elect to submit for TAB re-assessment all, *or only a subset*, of the activities supported by the programme. The programme is requested to identify, in the following Appendices, the activities that it wishes to submit for, or exclude from, TAB’s assessment:

In **Appendix B “Programme Assessment Scope”**, the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), elements that the programme **is submitting for TAB’s assessment** of CORSIA eligibility; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

In **Appendix C “Programme Exclusions Scope”**, the programme should clearly identify, at the “activity type” level

(e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), any elements the programme **is not submitting for TAB’s assessment** of CORSIA eligibility, which *are not* described in this form; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

In Appendix D “Emissions Unit Programme Registry Attestation”, the programme should update and re-submit the *Registry Attestation*, if any information therein has changed since it last submitted the Registry Attestation. If no information has changed, the programme may elect to re-submit its previous Registry Attestation form.

## **Treatment of EUC-relevant programme procedures at the methodology level**

Programmes that identify with the following explanations are encouraged to summarize and provide evidence of both their overarching *programme-level* procedure(s) and *methodology-level* procedure(s) wherever relevant:

The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes’ overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies<sup>8</sup>. **Such methodologies may be relevant to TAB’s assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology’s requirements when describing its alignment with the EUC; and/or the programme’s general requirements alone are too high-level/non-specific for TAB to assess them as stand-alone procedures.

EXAMPLE: Programme A’s project standard contains its *programme-level* general requirements. The standard requires all activities to pass a programme-approved additionality test. However, Programme A sets out a unique list of approved tests in each of its methodologies—rather than providing a single list or menu in its programme-level standard. These lists vary across different activity types or category(ies). Thus, TAB may ultimately need to assess Programme A’s programme- *and* methodology-level requirements in order to confirm its use of the specific additionality tests called for under the *Must be Additional* criterion.

## **“Linked” certification schemes**

This application form should be completed and submitted exclusively on behalf of the programme that is described in Part I of this form.

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme’s procedures in responses to this form, where this is seen as enhancing—i.e., going “above and beyond”—the programme’s own procedures. For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme’s board members or staff persons. Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

## **Disclosure of programme application forms and public comments**

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<sup>8</sup> Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.



Application materials, including information submitted in Appendices B, C, and D, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as business confidential.

The public will be invited to submit comments on the information submitted, including regarding consistency with the emissions unit criteria (EUC), through the ICAO CORSIA website, for consideration by the TAB in its re-assessment. All public comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website.



## **SECTION III: RE-APPLICATION FORM**

### **General information**

#### **A. Programme Information**

Programme name: **Architecture for REDD+ Transactions (ART)**

Administering Organization<sup>9</sup>: **Environmental Resources Trust (ERT), a wholly owned subsidiary of Winrock International (ART Secretariat)**

Official mailing address: **325 West Capitol Avenue, Suite 350, Little Rock Arkansas 72201**

Telephone #: **+1 (703) 302-6500**

Official web address: **www.artredd.org**

#### **B. Programme Administrator Information**

Full name and title: **Mary Grady, CEO Environmental Resources Trust, Executive Director ART Secretariat**

Employer / Company (*if not programme*): **ERT, Winrock International**

E-mail address: **mgrady@winrock.org**

Telephone #: **+1 (805) 252-1658**

#### **C. Programme Representative Information (if different from Programme Administrator)**

Full name and title: **Click or tap here to enter text.**

Employer / Company (*if not Programme*): **Click or tap here to enter text.**

E-mail address: **Click or tap here to enter text.**

Telephone #: **Click or tap here to enter text.**

#### **D. Programme Senior Staff / Leadership (e.g., President / CEO, board members)**

List the names and titles of programme's senior staff / leadership, including board members:

##### **Winrock International**

**Maqsoda Maqsodi, President and CEO, Winrock International**

##### **Environmental Resources Trust (ERT)**

**Mary Grady, President and CEO**

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<sup>9</sup> Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from "Programme Name"*.

**Board of Directors of Environmental Resources Trust (all also Winrock Board members)**

Maqsoda Maqsodi, President and CEO, Winrock International  
William Bumpers, Winrock Honorary Director, (Retired) Baker Botts Law Firm  
Michaela Edwards, Partner at Capricorn Investment Group  
John Nees, Founding Partner of the Getty Land Company  
Stacy Swann, CEO and founding partner of Climate Finance Advisors

**Officers of Environmental Resources Trust LLC (ERT)**

Mary Grady, President and Chief Executive Officer  
Judith Weishar, CFO

**Architecture for REDD+ Transactions (ART) Secretariat Management**

Mary Grady, Executive Director, ART, Winrock International  
Christina Magerkurth, Managing Director, ART, Winrock International

**Architecture for REDD+ Transactions (ART) Board of Advisors (<https://www.artredd.org/about-us/>)**

John Verdick, ART Board Chair  
Roselyn Fosuah Adjei  
Carlos Nobre  
Lucia Ruiz  
Pasang Dolma Sherpa  
Peter Umunay  
Christina Voigt  
William Bumpers, Winrock Board representative

Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the functional relationship a) between the individuals listed in D; and b) between those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

Environmental Resources Trust LLC (ERT) is a wholly-owned nonprofit subsidiary of Winrock International. ERT is governed by a Board of Directors that assumes fiduciary responsibility for the organization and operates according to robust bylaws. The President & CEO of ERT reports to the ERT Board and also serves as the Executive Director of ART.

ART also has an independent ART Board of Advisors, whose members represent a diverse group of objective, globally recognized experts serving in their individual capacities. The ART Advisory Board provides programmatic oversight and is responsible for strategic guidance and for ensuring ART's environmental and social integrity are in line with its Immutable Principles (Section 1, page 12 of *TREES 2.0*) and for ensuring the overall integrity of The REDD+ Environmental Excellence Standard ("TREES") and its implementation including program related activities and decisions. To facilitate information flow, an ERT Board member serves on the ART Advisory Board.

The ART Secretariat is responsible for the day-to-day operations of ART including the ongoing implementation of ART's standard TREES and including the registration of jurisdictional REDD+ programs, the verification and issuance of ART Board approved emission reduction and removal units, and the operation of the ART Registry.

ACR is a sister entity to ART with its own staffing. Some operations and registry support are cross cutting.

Please see ART's organizational chart as Attachment A.

## Questionnaire

**Note**—where “evidence” is requested in *Part 1* through *Part 5*, the programme is expected to provide quotes/excerpts and web links to documentation and to identify the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions in full) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion: Supporting Evidence*”.

**Note**—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

**Note**—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

- Proposed revision(s);
- Process and proposed timeline to develop and implement the proposed revision(s);
- Process and timeline for external communication and implementation of the revision(s).

**PART 1: Governance and Safeguards: Sustainable Development Criteria; Do no net harm; Safeguards System; Transparency and Public Participation Provisions; Governance; Legal Nature and Transfer of Units**

**Criterion: Legal nature and transfer of units**

Q1: Does the Program... (Paragraph 2.5)	
(a) ...define and ensure the underlying attributes of a unit?	<input checked="" type="checkbox"/> YES
(b) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES
(c) ...define and ensure the property aspects of a unit?	<input checked="" type="checkbox"/> YES
(d) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and d), including their availability to the public:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** *TREES 2.0* and the *ART Registry Terms of Use* publicly disclose the definition and underlying attributes of TREES Credits. *TREES 2.0* lists the required documents, such as the TREES Concept and TREES Registration Document, which must define the property aspects of TREES Credits. The *ART Registry Terms of Use* publicly disclose that the ART Registry Account Holder holds legal title to and all beneficial title to each TREES Credit in its account.

**Evidence:** Section 4 (pg 25) of *TREES 2.0* meets this requirement by defining a TREES Credit as “a greenhouse gas emission reduction or removal enhancement, denominated in metric tons of CO<sub>2</sub>e, quantified and verified pursuant to TREES that is serialized and issued on the ART Registry as a TREES Credit”. Furthermore, a single TREES Credit is equal to one metric tonne of CO<sub>2</sub> equivalent. This is stated in Appendix A (pg 35) of the *ART Registry Terms of Use* that all Participants must sign: “‘TREES Credits’ means credits issues by ART pursuant to verification for conformance with TREES. Each TREES Credit represents one metric ton of CO<sub>2</sub> equivalent greenhouse gas emission reductions or removals”. This is the definition of a TREES Credit, and it is publicly disclosed.

TREES requires that Participants document ownership of emission reduction and removals in registration documentation including the TREES Concept and the TREES Registration Document. Pursuant to Annex A (pg 80-81) of *TREES 2.0*, the TREES Concept requires a “Description of ownership rights to ERRs to be issued by ART. Provide a brief summary of the Participant’s rights to the ERR’s generated from the accounting area (regulatory frameworks, laws or administrative orders) or a description of how rights will be obtained in accordance with domestic law. It may not necessary for the Participant to establish or enact new legislation or a legal framework to address carbon rights. However, the Participant must explain how, under existing constitutional or legal frameworks, carbon rights and/or related intangible property interests, are established and addressed. This explanation should include how such carbon rights and/or intangible property interests would be established, the legal basis for creating such rights and interests, and how claims to such rights from private parties, Indigenous Peoples or subnational entities will be resolved (consistent with applicable UNFCCC Cancun Safeguards and Section 12.0 herein). To address the latter, the Participant must describe any agreements in place or that will be in place, for the transfer of TREES rights or benefit allocation arrangements with landowners / resource rights holders that exist between the Participant and project owners, landowners and/or other collective rights holders

(including indigenous peoples and other traditional communities). TREES will only be issued that have demonstrated clear ownership or rights.” Further, pursuant to Annex A (pg 81) the TREES Registration Document requires “6. Description of ownership rights to ERRs to be issued by ART.”

Annex A (pg 81-82) in *TREES 2.0* specifies what must be included in the TREES Concept and TREES Registration Document, which must be made public on the ART Registry per Section 15.2 (pg 69) of *TREES 2.0*: “All approved and final TREES documents listed in Section 2.4 shall be publicly available through the ART Registry”. TREES Section 2.4 (pg 19) specifies that “The TREES documents are: 1. TREES Concept 2. TREES Registration Document...”.

In addition, all ART Registry Account Holders must execute the legally binding *ART Registry Terms of Use* (ToU) agreement prior to account approval. *ART ToU* Section 6 (pg 7) states: “6. Ownership of and Actions with TREES Credits and FCPF Credits; Action with Respect to TREES Credits and FCPF Credits on Behalf of Third Parties. (a) General Prohibition on Third Party Ownership. Except as otherwise permitted under Sections 6(f), 6(g), or 6(h) below: (i) Account Holder will only hold, surrender or retire in its Account TREES Credits or FCPF Credits for which it is the sole holder of all legal title and all Beneficial Ownership Rights, and (ii) Account Holder may not hold any Accounts on behalf of one or more third parties, or hold, surrender or retire in its Accounts any TREES Credits or FCPF Credits on behalf of one or more third parties.” *ART ToU* Section 7b) (pg 12) requires that the “Account Holder has all corporate and other authority and all constitutional, statutory, regulatory and other consents, approvals and authorizations necessary for it to legally ..... (ii) engage in all of its activity including the generation, receipt, transfer, retirement and/or cancelation of TREES Credits” on the registry and Section 7j) (pg 13) requires that the Account Holder has “legal Title and/or all Beneficial Ownership Rights with respect to the TREES Credits...issued or to be issued to Account Holder and/or held in Account Holder’s account or sub accounts”.

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Criterion: Programme governance**

Q2. Does the programme publicly disclose... ( <i>Paragraph 2.7</i> )	
a) ...who is responsible for the administration of the programme?	<input checked="" type="checkbox"/> YES
b) ...how decisions are made?	<input checked="" type="checkbox"/> YES

Provide evidence that this information is available to the public:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

The Board of Environmental Resources Trust LLC (ERT), a wholly-owned nonprofit subsidiary of Winrock International, governs and assumes fiduciary responsibility for ART. ART's program governance is outlined in TREES Section 1.2. Decisions are made at all levels in line with ART's Immutable Principles. The ART Advisory Board oversees approval of TREES and revisions to TREES, issuance of credits and decisions on disputes. The ART Advisory Board is comprised of independent experts who ensure that ART continues to operate with high integrity. The ART Secretariat manages the day-to-day operations of the program. The ART Secretariat management and staff is comprised of ten individuals with diverse expertise who are committed to administering ART in line with our mission to provide the highest environmental and social integrity and transparency.

The Standard revisions process is documented in TREES and may include expert committees alongside stakeholder input. The ART Board approves drafts to be published for public comment and ultimately approves final versions to be used.

The ART Secretariat makes decisions regarding the posting of TREES Documents in the ART Registry following completeness checks. The ART Secretariat Registry team reviews ART Registry account applications and determines who meets the requirements to open an account.

Decisions on validation and verification are made in line with the TREES Validation and Verification Standard. Validation and verification bodies (VVBs) for ART programs must be approved by ART and be accredited under ISO 14065 by an accreditation body that is a member of the International Accreditation Forum (IAF) and with which ART has a Memorandum of Understanding (MoU) in place, as detailed in the TREES Validation and Verification Standard. ART has an MoU with the ANSI National Accreditation Board (ANAB). VVBs shall be appropriately accredited for project-level validation and/or verification in the forestry sector, and VVB teams shall meet the competence requirements. ART staff confirm the VVB applicant's accreditation as part of the broader ART approval application review. The ART Board approves issuance of TREES Credits to Participants.

Complaints and appeals are handled in line with the process outlined in TREES and in the guidance document.

**Evidence:**

Section 1.1 of *TREES 2.0* (pg 12) outlines the Immutable Principles that govern ART:

"The purpose of the Architecture for REDD+ Transactions (ART) is to promote the environmental and social integrity and ambition of greenhouse gas (GHG) emission reductions and removals (ERRs) from the forest and land use sector to catalyze new, large-scale finance for REDD+ and to recognize forest countries that deliver high-quality REDD+ emission reductions and removals. The ART has adopted the following statement of Immutable Principles to govern its operation: "The ART shall...

1. Recognize countries with quantifiable ERs that result from slowing, halting, and reversing forest cover and carbon loss and maintaining forest carbon stocks;
2. Be consistent with United Nations Framework Convention on Climate Change (UNFCCC) Conference of Parties (COP) decisions including the Paris Agreement, Warsaw Framework for REDD+, and the Cancún Safeguards, which establish environmental, social, and governance principles countries are expected to uphold when undertaking REDD+ activities, in particular to ensure the recognition, respect, protection, and fulfillment of the rights of indigenous peoples and local communities.

3. Embody high environmental integrity, which includes accounting for the uncertainty of data and the risks of leakage and reversals, the avoidance of double counting, and result in issued units that are interchangeable with ERR units from other sectors;
4. Promote national ambition and contribute to Paris Agreement goals including progress toward the fulfillment of Nationally Determined Contributions (NDCs);
5. Credit ERs at the national level or subnational level as a time-bound interim measure only where it represents high ambition and large scale and is recognized as a step toward national-level accounting; and
6. Set crediting baselines for deforestation and degradation that initially reflect historical emission levels and thereafter decline periodically to require higher ambition over time.”

Section 1.2 of *TREES 2.0* (pg 13) outlines Governance:

“ART will be governed by the ART Board and managed by the ART Secretariat.

#### THE ART BOARD

The ART Board is responsible for:

Approving TREES, TREES Validation and Verification Standard and future Standard version or revisions

Approving issuance of TREES credits

Making final decisions on disputes

The ART Board is comprised of members serving in their individual capacities and operates in accordance with the ART Board Charter and the ART Ethical Standards

#### THE ART SECRETARIAT

The ART Secretariat is responsible for:

Drafting, maintaining, and revising Standards for ART Board approval

Developing documentation templates and guidance documents

Convening technical committees as deemed necessary by the ART Board

Conducting desk reviews to assess eligibility and compliance of Participants requesting admittance into ART and approving admittance into ART

Overseeing independent verification

Reviewing Participants’ monitoring reports and third-party verification documents

Making recommendations to the ART Board on issuance of TREES credits

Developing and maintaining the ART Registry and website”

Members of the ART Board and the ART Secretariat are listed publicly along with their biographies (<https://www.artredd.org/about-us/>).

Qualifications for VVBs are listed in *TREES 2.0* Section 14.2 (pg 68):

“Validation and Verification Bodies shall be accredited for validation and verification by an accreditation body that is a member of the International Accreditation Forum (IAF) as outlined in the TREES Validation and Verification Standard. Validation and Verification Bodies shall also complete an application and an Attestation of Validation and Verification Body to be an approved ART Validation and Verification Body. This process serves to ensure the Validation and Verification Body has the technical capabilities, qualifications, and resources to successfully complete a TREES validation and verification. Additional detail regarding the process and required capabilities, qualifications, and resources are provided in the TREES Validation and Verification Standard. The Validation and



Verification Body application documents and a list of approved ART Validation and Verification Bodies shall be maintained by the ART Secretariat on the ART website.”

Additional detail is provided in the *TREES Validation and Verification Standard* Section 2.1 and 2.2 (pg 7-8):

#### “2.1.1 Accreditation

Validation and Verification Bodies (VVBs) must be accredited for ISO 14065 with ART included in its scope by an International Accreditation Forum (IAF) member with whom ART has a Memorandum of Understanding (MOU). Applicants may be provisionally approved by the ART Secretariat while seeking accreditation if the VVB can demonstrate that it has both applied for accreditation for ART with an IAF member with whom ART has an MOU or is in the process of developing an MOU and is currently accredited for ISO 14065 and the forestry sector under a different Greenhouse Gas Program.

2.1.2 Competencies VVBs must have all the following qualifications to be eligible to apply to be an ART VVB:

- Company has experience in third-party GHG verification of jurisdictional or national REDD+ programs or other large scale, multi-stakeholder project verification.
- Members of the verification team, preferably the lead verifiers, conducting these jurisdictional or national REDD+ program or other large scale, multi-stakeholder project verifications continue to serve as full-time employees of the company.
- Identified lead verifiers are full-time employees of the company and have management system auditing or product certification auditing experience.
- Company has access at all times to full-time personnel or contractors experienced in remote sensing, forestry, safeguards, and potentially relevant languages.

2.2 APPROVAL UNDER ART Entities who wish to apply for approval as an ART VVB must submit an ART Validation and Verification Body Application form and an ART Attestation of Validation and Verification Body form to the ART Secretariat. These forms are available on the ART website and should be submitted along with supporting documentation to [REDD@winrock.org](mailto:REDD@winrock.org).

The ART Secretariat will review the application and may request additional information as appropriate. The ART Secretariat will provisionally approve, approve, or reject the application. The ART Secretariat will provide the decision and reasons in writing to the VVB. A provisional approval will be granted if the VVB meets all application requirements and the requirements outlined in 2.1.1. If the ART Secretariat provisionally approves the application, the VVB may conduct one ART Validation or Verification to serve as its witness audit during the accreditation process with the IAF member. If the VVB successfully completes the accreditation process, its application will be fully accepted. If the VVB withdraws its application for accreditation under ART or fails to resolve major nonconformances identified during the accreditation process, its application will be rejected. A list of provisionally approved and approved VVBs will be maintained on the ART website.”

The ART Registry Account approval process is documented in the *ART Registry Terms of Use* Section 4 (pg 3-4):

“(a) Account Holder may apply to open an account on the Registry by submitting the necessary documentation as set forth in the Operative Documents and procedures set out by the Administrator, including satisfying other background check requirements in accordance with the Operative Documents (“Applicant Approval Process”). By applying to open an account, Account Holder shall be bound by these Terms of Use.

(b) The following requirements must be satisfied to open an account: (i) Account Holder has submitted complete and signed original or certified electronic versions of all documentation required by the Administrator and

Operative Documents to Administrator's satisfaction, including satisfying the Applicant Approval Process; (ii) Account Holder has paid any applicable fees set forth in the Fee Schedule; and (iii) Account Holder has complied with any other requirements specified in the Operative Documents or by Administrator from time to time. Administrator shall review such documentation and, may, in its discretion, determine to approve Account Holder's account application ("Account Approval"). Account Holder cannot hold, transfer, surrender or retire TREES Credits on the Registry until the Account Holder has obtained Account Approval.

(c) In the event the Account Holder is a Sovereign, Administrator may, in its discretion, allow the Account Holder preliminary limited access to the Registry while the Applicant Approval Process is ongoing ("Preliminary Approval"). For the avoidance of doubt, Preliminary Approval does not constitute Account Approval and does not authorize Account Holder to hold, transfer, surrender or retire TREES Credits on the Registry. No credits will be issued by Administrator to an Account with Preliminary Approval."

The complaint and appeal process is outlined in *TREES 2.0* Section 16 (pgs 70-71):

#### "16.1 COMPLAINTS

All complaints relating to validation and verification should be directed to and resolved through the Validation and Verification Body's complaints and appeals procedure. When a Participant or stakeholder objects to a decision made by ART representatives or the application of the ART program requirements, the following confidential complaint procedure shall be followed:

I. The Participant or stakeholder sends a written complaint via email to [red@winrock.org](mailto:red@winrock.org). The complaint must detail the following:

- A. Description of the complaint with specific reference to TREES requirements, as applicable;
- B. Supporting documentation provided for consideration by ART in the complaint resolution process; and
- C. Complainant name, contact details, and organization.

II. The ART Secretariat shall assign a representative to research and further investigate the complaint. The representative assigned to handle the complaint shall not have been involved with the issue that is the subject of the formal complaint.

III. The Secretariat will provide a written response via email to the complainant detailing the Secretariat's decision on the matter.

**16.2 APPEALS** If a complaint remains unresolved after the conclusion of the complaint procedure, a Participant or stakeholder may appeal any such decision or outcome reached. The following confidential appeals procedure shall be followed:

I. The Participant or stakeholder sends a written appeal via email to [red@winrock.org](mailto:red@winrock.org). The appeal must detail the following:

- A. Description of the appeal with specific reference to TREES requirements, as applicable;
- B. Supporting documentation provided for consideration by ART in the appeal resolution process, including previous communication on the complaint and all relevant details of the previously implemented complaint procedure; and
- C. Appellant name, contact details, and organization.

II. The Secretariat will convene a committee of representatives to review and discuss the matter. The committee will include a member of Winrock Senior Management or Board, a member of the ART Board of Directors, and one external expert selected by the appellant and approved by the Secretariat, all of whom will have equal votes. The committee may also include additional technical and/or subject matter expert or experts as necessary, who

will not be able to vote. The committee members selected will depend on the subject matter and nature of the appeal. The appellant will be contacted if any additional information is needed or clarification is required. III. The decision reached by the committee shall be communicated via written response to the Participant or stakeholder. Any decision reached by the committee shall be final.”

Additional guidance on the complaint and appeal process is located publicly on the ART website at <https://www.artredd.org/wp-content/uploads/2023/05/ART-Complaints-Guidance-May-2023-Final.pdf>

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in *TREES Validation and Verification Standard 2.0* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q3. If the programme is not directly and currently administered by a public agency, can the programme demonstrate up-to-date professional liability insurance policy of at least USD\$5M? ( <i>Paragraph 2.7.4</i> )	<input checked="" type="checkbox"/> YES
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Provide evidence of such coverage:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

Environmental Resources Trust’s professional liability insurance policy for five million U.S. dollars, which covers ART’s operations, is attached as **BUSINESS CONFIDENTIAL**.

**Evidence:**

A copy of the insurance policy is included as Attachment B.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q4. Can the programme demonstrate that it has been... ( <i>Paragraph 2.7.2</i> )
--

a) ...continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) ...continuously operational <sup>10</sup> for at least the last two years?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

The Architecture for REDD+ Transactions (ART) was established in 2018 and initially governed by an Interim Steering Committee (ISC) working with the ART Secretariat to develop TREES. ART has been continuously operating since that time. The ART Board of Directors officially convened in June 2019 and approved TREES to be published for stakeholder consultation in July 2019. TREES v1.0 was published and the ART Registry launched in February 2020. TREES v2.0 was published in August 2021.

**Evidence:**

The history of ART is provided on the website (<https://www.artredd.org/about-us/program-history/>). Minutes from the ART Board Meetings are also available on the website (<https://www.art-redd.org/art-board-meeting-minutes/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q5. Does the programme have in place... ( <i>Paragraph 2.7.2</i> )	
a) ...a plan for the long-term administration of multi-decadal programme elements?	<input checked="" type="checkbox"/> YES
b) ...a plan for possible responses to the dissolution of the programme in its current form?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

ERT, a wholly owned subsidiary of Winrock International, serves as the Secretariat of ART, and as such, Winrock International stands behind ART's long-term commitments including multi-decadal program elements. In the unlikely event that ART is discontinued in its current form, Winrock is legally responsible for the administration of any ongoing program elements or the appointment of a comparable qualified organization to do so. This is outlined in the *ART Registry Terms of Use*.

Winrock International was created in 1985 from the merger of three predecessor Winthrop Rockefeller organizations: the Agricultural Development Council established in 1953, the Winrock International Livestock Research and Training Center established in 1974 and the International Agricultural Development Service

<sup>10</sup> Note: For further explanation of the meaning of 'operational' for the purposes of the EUC and TAB's assessments, please note para. 2.7.2.1 of Appendix A of this Application form, as well as the Initial screening questions in section 7.12 of the TAB Procedures.

established in 1975. Winrock is governed by a Board of Directors with fiduciary responsibility to assure it fulfills its commitments. The Board is also responsible for management of Winrock’s modest endowment.

**Evidence:**

In the *ART Registry Terms of Use*, Section 25, page 29, it states:

“25. Administration. ART will manage its obligations under these Terms of Use, including the administration of the Registry. In the event of that ART is no longer operational or able to manage its obligations under these Terms of Use or in compliance with the Operative Documents, they will be managed by ART’s parent organization, Winrock International, or a comparable, qualified organization of Winrock International’s election.”

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Criteria: Multiple (re: Conflicts of interest)**

Q6. Are policies and robust procedures in place <sup>11</sup> to... ( <i>Paragraph 2.7.3</i> )	
a) ... prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

As detailed in TREES Section 1.3, to ensure all ART Board members and the ART Secretariat are held to the highest standards for ethics and professional conduct and for avoidance of conflicts of interest, Board members and Secretariat staff shall be subject to the ART Ethical Standards. The Secretariat is also subject to the Conflict of Interest policy as detailed in Winrock’s Code of Conduct (<https://code.winrock.org/>) which includes a strict and comprehensive policy against engaging in activities that present a conflict of interest. Winrock’s Code of Conduct is mandatory and applies to all members of Winrock’s Board of Directors and Officers, each employee and partner who works on behalf of Winrock including all staff of Environmental Resources Trust (ERT), which includes ART. The Code specifies Winrock’s Conflict of Interest Policy, key elements of which are included below. It provides clear criteria for what constitutes a conflict of interest and a comprehensive policy on addressing and reporting

<sup>11</sup> Note: For programmes staffed solely by government officials and employees who are subject to domestic laws and regulations governing conflicts of interest, the programme may refer to these laws and regulations in responding to this question.

any and all conflicts. There is no materiality threshold. Winrock requires annual formal acceptance of the Code of Conduct including its Conflict of Interest Policy by all employees. The Policy requires all potential conflicts of interest to be identified, disclosed to Winrock's Chief Compliance Officer and mitigated. Winrock staff with potential conflicts are recused from any involvement in ART activities or decisions where a conflict might arise.

#### **From Winrock International's Conflict of Interest Policy in the Code of Conduct (page 41):**

##### ***What is a Conflict of Interest?***

*A conflict of interest exists when an individual who is responsible for acting in the best interests of Winrock has another interest or loyalty that could influence or impair, or may appear to influence or impair, the individual's ability to act in Winrock's best interests. Conflicts exist, for example, when a Winrock employee can either influence or make a decision on contractual, procurement, recruitment and employment, or other business transactions, and that employee has a relationship with the business or persons being hired. Conflicts of interest may be actual, potential, or even just a matter of perception. Conflicts must be approved per this policy before proceeding.*

##### ***Who is Covered?***

*Conflicts can be caused by relationships with or among these covered persons:*

- *Employees*
- *Families of employees*
- *Close personal friends*
- *Board members*
- *Families of board members*
- *Entities owned or controlled by employees, board members, or their families*

***Families*** means (as defined by the U.S. Internal Revenue Service) spouse, ancestors, brothers and sisters (whether whole or half-blood), step-siblings, children (whether natural or adopted), step-children, grandchildren, great-grandchildren and spouses of brothers, sisters, children, grandchildren and great-grandchildren; and any person with whom the covered person shares living quarters under circumstances that closely resemble a marital relationship or who is financially dependent upon the covered person. Families may also extend to members of the same clan, tribe or communities and vary depending on the location and culture.

***Third party*** means a business entity that has a relationship with Winrock. Third parties include, but are not limited to, vendors, suppliers, consultants, and counterparts on projects.

##### ***Conflict Review, Mitigation, and Approval***

*If an actual, perceived, or potential conflict is present, an employee must first try to avoid the activity--not do it. If avoidance is not in the best interest of Winrock, approval must be obtained before proceeding. Employees must disclose the conflict to the Chief Risk and Compliance Officer, with a proposed means to mitigate – or minimize – the conflict. The Chief Risk and Compliance Officer will decide whether the mitigation acceptably minimizes risk to Winrock. Approval is required under this policy prior to proceeding with the action. Submit conflict approval requests [here](#). The Risk and Compliance Office will partner with the project and Award Management to make the*

necessary disclosures to funders and regulators. Specific examples of conflicts and the approval requirements are set forth below. Approval requirements vary depending on the level of risk incurred.

### ***Disclosure and Management of a Conflict of Interest***

*Employees (report and obtain approval for conflicts): Seek prior approval when possible, conflicts arise before taking any conflicted action and mitigate or avoid the conflict as noted above (obtain approval from management and Risk and Compliance Office before proceeding).*

*Senior Directors, Directors and Chiefs of Party or Project Directors (report and obtain approval for conflicts and annually acknowledge the policy): In addition to the above, Senior Directors, Directors and Chiefs of Party or Project Directors have an enhanced obligation to report and mitigate or avoid conflicts based on their position within Winrock. The Risk and Compliance Office shall circulate annually a Conflicts Acknowledgment Form that requires acknowledgment that each understand and adhere to Winrock's Conflict of Interest Policy. The form must be acknowledged immediately upon receipt and return signed.*

*Executive Team and Board of Directors (report and obtain approval for conflicts, annually acknowledge the policy and annually disclose all affiliations): Winrock's Executive Team and members of the Winrock Board of Directors also have enhanced obligations to report conflicts, as conflicts relating to this group require review by the Governance Committee and may require reporting of conflicts to regulators. In addition to addressing conflicts as they arise per this policy, both acknowledgment and affiliation disclosure is required. The Risk and Compliance Office shall circulate annually an Acknowledgment and Affiliation Disclosure Form for the Executive Team and Board to:*

- *Acknowledge understanding of and adherence to Winrock's Conflict of Interest Policy.*
- *List entities in which they, or a member of their families, have a material interest or occupy a position that might create a conflict of interest under this policy.*

### ***Principles for Evaluating Conflicts***

*In evaluating conflicted situations to determine an appropriate course of action, the Chief Risk and Compliance Officer shall be guided by the following:*

- *Are there alternative approaches that would avoid the conflict?*
- *Is there an actual or perceived private benefit or private inurement that must be avoided?*
- *Is the transaction being conducted transparently, with full disclosure of the conflict?*
- *Does the transaction support Winrock's mission?*
- *Is there a consequence to Winrock for not proceeding that might outweigh the reputational or other impact of the conflict?*
- *What is the nature and the risk to Winrock's reputation if the action proceeds?*
- *What is the mitigation proposed, and does it minimize risk to Winrock?*

### ***Evidence:***

Section 1.3 of TREES (pg 15) states:

To ensure all ART Board members and the ART Secretariat are held to the highest standards for ethics and professional conduct and for avoidance of conflicts of interest, Board members and Secretariat staff shall be



subject to the ART Ethical Standards. The Secretariat is also subject to the Conflict of Interest policy as detailed in Winrock’s Code of Conduct, including disclosure, review, mitigation and approval by the Winrock Chief Risk and Compliance Officer, whose decision will be reviewed by the ART Ethics Committee. Each Board member and Secretariat staff member is required to regularly affirm in writing that they are in compliance with this policy, that they disclose, avoid and mitigate all Conflicts of Interest, and that they take reasonable action to avoid circumstances that create the appearance of a Conflict of Interest. Board members must disclose any conflicts to the ART Ethics Committee, with a proposed means to mitigate—or minimize—the conflict. The Ethics Committee will make a recommendation to the ART Board, which will review the proposed conflict management approach and have final approval authority. Winrock’s Chief Risk and Compliance Officer will be available to consult with the ART Ethics Committee and Board in an Advisory Capacity.

In addition to its internal Conflict of Interest policy for the Board and Secretariat, ART requires that all approved Validation and Verification Bodies meet Conflict of Interest requirements described in the TREES Validation and Verification Standard, and that they execute an Attestation of Validation and Verification Body, which includes detailed and comprehensive Conflict of Interest provisions. ART-approved Validation and Verification Bodies must also execute a Participant-specific TREES Validation and Verification Conflict of Interest Document for each reporting period verified, which the Secretariat reviews and approves.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q7. Are policies and robust procedures in place <sup>11</sup> to... ( <i>Paragraph 2.4.6</i> )	
a) ...prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

All ART staff who conduct activities on the Registry adhere to the Winrock COI policy as detailed in the response to Question 6 above. For the third-party registry provider, the COI provisions are detailed in the Master Services Agreement (MSA) between Winrock and APX as executed in 2019 and amended from time to time (which is a private legal agreement between Winrock and APX and not posted publicly).

**Evidence:**

[REDACTED]

[REDACTED]

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q8. Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including... ( <i>Paragraph 3.3.3</i> )	
a) ...requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?	<input checked="" type="checkbox"/> YES
b) ...to manage and/or prevent conflicts of interest between accredited third-party(ies) and the programme and the activities it supports?	<input checked="" type="checkbox"/> YES
c) ...to address and isolate such conflicts, should they arise?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART ensures its consistency with this requirement by requiring interested Validation and Verification Bodies (VVBs) to fill out a comprehensive *Attestation of Validation and Verification Body* form as part of their application, and a *Conflict of Interest* form prior to commencing any validation or verification. VVBs must disclose in the *Conflict of Interest* form any potential conflict of interest and appropriate mitigation actions, if required, to ensure an independent validation or verification is conducted. ART evaluates this disclosed information, monitors VVB performance, and has identified provisions in place to prevent and address any conflicts of interest that may arise. Provisions include the notification of the VVB’s IAF accreditation body for their immediate review of the VVB, potentially leading to a loss of accreditation. Provisions regarding the monitoring of VVB performance are documented in the *TREES Validation and Verification Standard*.

**Evidence:**

ART requires interested Validation and Verification Bodies (VVBs) to submit the *ART Attestation of Validation and Verification Body* form as part of their application to be an ART-approved VVB. Section 6 (pg 2) of the *Attestation of Validation and Verification Body* form fulfills this requirement by including the following comprehensive Conflict of Interest provision:

“The VVB will not conduct an ART validation or verification for any program for which the VVB or any member of the validation or verification team has a financial interest, has played a role in developing the program or has any other conflict of interest including having a family member with a business interest in the program. (Absent unusual circumstances, validating a monitoring or verification protocol and/or serving as a member of a scientific peer review process does not constitute having a role in developing a program.) Without limiting the

foregoing, the VVB will not conduct a program validation or verification if an independent observer could reasonably conclude that current or prior personal, family or business relationships between the VVB or validation or verification team member(s) and the program or Participant present a conflict of interest. In the Conflict of Interest form, the VVB will disclose all relationships within the past three years between the VVB and validation and verification team members, on the one hand, and the program and Participant on the other, and will attest that neither the VVB nor any member of the validation or verification team has a conflict of interest with respect to the validation or verification work.”

In addition, prior to each validation and verification, the approved VVB must submit a *TREES Validation and Verification Conflict of Interest Document* which identifies any potential conflict of interest and appropriate mitigation actions, if required, to ensure an independent validation or verification is conducted. It must be submitted to the ART Registry for review and approval prior to commencing validation or verification services for a given reporting period. The form (pg 2-3) requires the following:

- “List all staff and/or contractors of the ART approved VVB who are expected to provide validation/verification services for this TREES Participant for the relevant reporting period”
- “Describe all relationships in the last three years between the VVB (and its affiliate organization(s), if applicable) and validation/verification team members, on the one hand, and the program being validated/verified and the TREES Participant, on the other”
- “Disclose whether the VVB, validation or verification team member or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated.”
- “Describe the procedures and structures in place within the ART-approved VVB to identify, prevent and mitigate any potential or actual conflicts of interest.”
- “Describe all potential conflicts of interest that may result from the VVB providing validation/verification services for the TREES Participant.”
- “Attest that...All potential conflicts of interest have been identified and there are structures and processes in place to successfully avoid or mitigate them.”
- “The VVB will maintain the accuracy and completeness of the information contained herein by notifying the ART Secretariat in writing to REDD@winrock.org within 5 business days of any material change.”

Section 2.5 (pg 8-10) of the *TREES Validation and Verification Standard* states the process for monitoring VVB performance and provisions in place to address any issues, including conflicts of interest, that may arise. If while undertaking a conflict of interest assessment a VVB were to identify a potential area of conflict, the VVB would first take steps to mitigate this potential conflict in accordance with the VVB’s internal conflict of interest procedure. This procedure and its appropriate application by the VVB will have been audited by the IAF member during the VVB’s ART accreditation audit and will continue to be monitored by the IAF member. The VVB may choose to replace a member of the audit team or take other actions to mitigate the risk of a conflict of interest.

When the VVB submits the *TREES Validation and Verification Conflict of Interest* form for ART Secretariat review and approval prior to beginning any validation or verification, the ART Secretariat will review the VVB’s internal procedure, identified relationships both professional and familial, stated potential conflicts of interest and any proposed mitigation actions. The ART Secretariat may request additional information or require additional or different mitigation measures if the ART Secretariat does not feel the risk is appropriately mitigated. Measures may include replacement of team members or the Participant being required to select a different VVB if the ART Secretariat does not feel the conflict of interest can be addressed.

If the VVB has not appropriately identified and addressed potential conflicts of interest, this would be considered a “High severity” issue and per page 9 of the *TREES Validation and Verification Standard*, “the ART Secretariat will report the issue to the appropriate IAF accreditation body for immediate review and action.” This at a minimum will result in additional scrutiny and auditing of the VVB by the IAF accreditation body. Depending on the findings of the IAF accreditation body, this could also potentially result in the VVB losing accreditation under ART and other GHG programs for which the VVB is accredited, so the VVBs will be highly motivated to ensure a thorough and high-quality process is used.

All ART validation and verification documents and forms can be found on the ART website:  
<https://www.artredd.org/verification/>.

The *Attestation of Validation and Verification Body* form can be found here (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Attestation-of-VVB-FINAL.pdf>).

The *TREES Conflict of Interest* form can be found here  
(<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.artredd.org%2Fwp-content%2Fuploads%2F2021%2F12%2FTREES-Conflict-of-Interest-Form-FINAL.docx&wdOrigin=BROWSELINK>).

The *TREES Validation and Verification Standard* can be found here (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Criterion: Transparency and public participation provisions**

Q9. Does the programme publicly disclose what information is captured and made available to different stakeholders? ( <i>Paragraph 2.8</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART discloses what information is captured and made available to different stakeholders in the *ART Registry Terms of Use* and *TREES 2.0*. Both documents are available to the public.

**Evidence:** Section 5 (pg 5-7) of the *ART Registry Terms of Use* describes what information is collected by ART and from the Registry Account Holder account. The section specifically addresses ART’s policies on the Ownership and Use of Data and the Registry.

Section 15.2 (pg 69) of *TREES 2.0* states that “all approved and final TREES documents listed in Section 2.4 shall be publicly available through the ART Registry.” Section 2.4 (pg 19) specifies that “The TREES documents are: 1. TREES Concept 2. TREES Registration Document 3. TREES Monitoring Report 4 TREES Validation and Verification Conflict of Interest Document 5 TREES Validation Report 6 TREES Verification Report 7 TREES Variance Request Form”.

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q10. Does the programme publicly disclose its local stakeholder consultation requirements (if applicable)? ( <i>Paragraph 2.8</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART discloses its local stakeholder consultation requirements in *TREES 2.0*. This document is available to the public.

**Evidence:**

Section 12 (pg 55-64) of *TREES 2.0* meets this requirement by publicly disclosing the requirements of stakeholder consultations. ART requires that Participants implement their REDD+ activities in consistency with the Cancun Safeguards; this includes local stakeholder consultations. For ART Participants, stakeholders may include landowners, project developers, communities, indigenous peoples, NGOs, CSOs, regulatory bodies, or others. The list of relevant stakeholders will differ across the Participant’s accounting area for different activities. The Participant’s identification process and results will be validated and verified to ensure all appropriate stakeholders were identified and offered the opportunity to provide feedback.

As part of Section 12.5.3 (pg 60) Cancun Safeguard C, Theme 3.1, Participants are required to: “Identify indigenous peoples and local communities, or equivalent.”

Specifically, Section 12.5.4 (pg 61-62) refers to Cancun Safeguard D: “the full and effective participation of relevant stakeholders – in particular indigenous peoples and local communities – in actions referred to in paragraphs 70 and 72 of decision 1/CP16.”

The specific TREES local stakeholder consultation criteria are in Theme 4.1 (pg 61) and Theme 4.2 (pg 62):  
“Theme 4.1. Respect, protect and fulfil the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.”  
“Theme 4.2. Promote adequate participatory procedures for the meaningful participation of indigenous peoples and local communities, or equivalent.”

Under Theme 4.2, footnote 21 states “If the institutions consulted are not considered representative by the people they claim to represent, the consultation may have no legitimacy. “If an appropriate consultation process is not

developed with the indigenous and tribal institutions or organizations that are truly representative of the communities affected, the resulting consultations will not comply with the requirements of the Convention” (ILO Governing Body, 282nd session, 2001, GB.282/14/2).”

For each theme above, ART Participants are required to:

1. Demonstrate that relevant governance arrangements (e.g., policies, laws, and institutional arrangements) are in place in the country or applicable jurisdiction(s) to ensure the implementation of REDD+ actions is done in consistency with the theme;
2. Demonstrate that relevant institutional mandates, as well as processes, procedures, and/or mechanisms are in place and enforced in the country for the implementation of REDD+ actions in consistency with the theme;
3. Demonstrate that implementation outcomes for each theme have been identified and monitored.

This requirement is specified in the Structure, Process, and Outcome Indicators that are part of each Safeguard theme. ART provides further guidance on TREES safeguards requirements in the *TREES Environmental, Social and Governance Safeguards Guidance Document*.

ART as a program also has stakeholders. ART stakeholders might engage with our program by providing comments on proposed TREES updates or changes, providing feedback on ART and its processes, and/or by providing comments on Participant documents that have been posted on the ART Registry. ART considers anyone interested in REDD+ and markets to be an ART stakeholder. This might include governments, scientists, NGOs, Civil Society Organizations (CSOs), communities, indigenous peoples, private landowners, project developers, corporations, other Standards bodies, financial entities or others interested in REDD+. Requirements for consultations during public comment periods are covered in Q11 of this application form.

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in *TREES Environmental, Social and Governance Safeguards Guidance Document* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-ESG-Safeguards-Guidance-Document-Oct-2023-eng.pdf>) accessible on the ART website (<https://www.artredd.org/trees/summaries-guidance/?sub=guidance>).

**B.** Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):  
N/A

Q11. Does the programme.... (Paragraph 2.8)	
a) ... conduct public comment periods for the following (select all that apply)?	<input checked="" type="checkbox"/> YES
<input checked="" type="checkbox"/> methodologies, protocols, or frameworks under development	
<input checked="" type="checkbox"/> activities seeking registration or approval	
<input checked="" type="checkbox"/> operational activities (e.g., ongoing stakeholder feedback)	
<input type="checkbox"/> additions or revisions to programme procedures or rulesets	
b) ... disclose its public comments provisions and requirements?	<input checked="" type="checkbox"/> YES

c) ... disclose how public comments are considered ( <i>if applicable</i> )?
--

<input checked="" type="checkbox"/> YES
---

Summarize and provide evidence of the procedures referred to in items a) through c):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

*TREES 2.0* describes ART's public comment procedures.

- a) Any changes to TREES, including methodologies, protocols, and frameworks, are subject to a 60-day public comment period. Stakeholders may also submit comments and feedback to ART at any time, and are notified of any new Participant submissions so they are aware of the opportunity to provide comments. ART does not have programme procedures and rulesets outside of TREES. Public comment periods for TREES are described above.
- b) and c) For updates or revisions to TREES, the ART Secretariat posts the draft documentation on the ART website for at least 60 days and sends out a notice to its email list-serve and via other media soliciting stakeholder comments. During this period, the ART Secretariat will actively engage with stakeholders including offering webinars, public workshops and private consultations. Once finalized and published, the ART website includes full documentation of public comments and responses and a statement of reasons for changes that were made to the consultation documents. Public comments received related to Participant submissions are directed to the Participants directly and provided to the Validation and Verification Body, to use as part of the validation and verification process.

**Evidence:**

Section 1.2.2 of *TREES 2.0* (p 14): "The ART Secretariat and ART Board will conduct a review of TREES at a minimum of every three years and update the Standard if deemed necessary, including input from technical expert committees and stakeholders as well as relevant decisions of the UNFCCC.

The Secretariat will solicit broad stakeholder input to TREES and future updates and revisions to TREES through a public comment period. TREES will be posted publicly for stakeholder review and consultation for at least 60 days prior to review by the Secretariat and Board. The Board will consider stakeholder comments and make decisions on any changes prior to adoption and publication of TREES. The Secretariat will prepare responses to submitted comments and post on the ART website the comments and responses along with the Board-approved version of the Standard."

Section 2.5 of *TREES 2.0* (p 20): "Stakeholders can submit comments and feedback to ART on an ongoing basis by contacting the ART Secretariat. In addition, subscribers to the ART listserv shall receive notification of the availability of new and relevant Participant documentation as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions. Comments submitted within 30 days of notice will be directed to the Participants to be addressed and will also be provided to the Validation and Verification Body at the beginning of Validation and Verification."

Documentation of the public comment period for TREES 1.0 and 2.0 is available on Process Documentation page



of the ART website: <https://www.artredd.org/trees/process-documentation/>.

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

**Criteria: Safeguards system and Do no net harm**

Q12. Does the Programme <u>have in place</u> dedicated safeguards to address... ( <i>Paragraph 2.9</i> )	
a) ...environmental risks?	<input checked="" type="checkbox"/> YES
b) ...social risks?	<input checked="" type="checkbox"/> YES
c) Are these safeguards publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the safeguards referred to in a) and c), including their availability to the public:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

Section 12 of *TREES 2.0* lays out ART’s safeguards requirements to address environmental and social risks, which are also referenced in the TREES Validation and Verification Standard. TREES requires Participants to demonstrate they have implemented REDD+ actions in their REDD+ implementation plan consistent with Cancun Safeguards ensuring activities do no harm.

TREES’ safeguards are structured as follows:

1. Cancun Safeguards. Each Cancun Safeguard is listed to set out the environmental, social, and governance principles Participants are expected to uphold when undertaking REDD+ actions. Cancun safeguards A, E, F and G address environmental risks while Cancun Safeguards A, B, C and D address social risks.
2. Themes. Each safeguard is further broken down into thematic topics which are encompassed in Cancun Safeguards and which define the conditions that must be met in order to address and respect the Cancun Safeguards in alignment with national policies, laws and regulations.
3. Indicators. Each indicator is meant to provide the step-wise process by which Participants can demonstrate conformance with all Cancun Safeguards while relying on progressive reporting on how the safeguards have been addressed and respected throughout REDD+ implementation. Validation and verification will occur against the indicators only; as such, applicability, temporality, and scope conditions are included as appropriate.

There are three types of indicators:

Structure—demonstrate the relevant governance arrangements (e.g., policies, laws, and institutional

arrangements) that are in place in the country and applicable jurisdiction for the case of subnational Participants under TREES and guarantee the implementation of REDD+ actions is done in consistency with Cancun Safeguards;

Process—demonstrate that relevant institutional mandates, as well as processes, procedures, and/or mechanisms that are in place and enforced in the country for the implementation of REDD+ actions in consistency with the Cancun Safeguards; and

Outcome—demonstrate implementation outcomes against the themes under which Cancun Safeguards have been unpacked, in consistency with the respect of rights and fulfillment of duties in accordance with international and national legislation and applicable jurisdictional legislation for the case of subnational Participants under TREES.

At the start of the first crediting period, Participants must demonstrate conformance with Cancun Safeguards by reporting against all structure and process indicators. In addition, at the beginning of the first crediting period, Participants must either demonstrate conformance with the outcome indicators or present a plan for defining and implementing context-specific monitoring parameters within five years of joining ART. Within five years of joining ART, Participants must demonstrate conformance with all structure, process and outcome indicators under all themes under each of the Cancun Safeguards.

#### **Evidence:**

Section 12 of *TREES 2.0* (p 55-64) describes the safeguards under TREES. The safeguards themselves (Section 12.5, p 57-64) are copied below. More information is also available in the *TREES Environmental, Social, and Governance Safeguards Guidance Document* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-ESG-Safeguards-Guidance-Document-Oct-2023-eng.pdf>).

#### ***Cancún Safeguard A***

*Actions are complementary or consistent with the objectives of national forest programs and relevant international conventions and agreements*

##### ***THEME 1.1 Consistency with the objectives of national forest programs***

Structural Indicator: *Domestic legal framework or policy (or national REDD+ strategy or action plan) for REDD+ actions is clearly defined and designed in consistency with national and if applicable, subnational, forest policies/programs.*

Process Indicator: *Public institutions have made use of mandates, procedures and resources to ensure REDD+ actions are designed and implemented in consistency with the broader legal or policy framework of the forest sector, and inconsistencies are identified and resolved.*

Outcome Indicator: *Design and implementation of REDD+ actions have been consistent with or complemented the objectives of the national and if applicable, subnational, forest policies/programs.*

##### ***THEME 1.2 Consistency with the objectives of relevant international conventions and agreements***

Structural Indicator: *Domestic and if applicable, subnational, legal framework or policy (or national REDD+ strategy or action plan) for REDD+ actions recognize and promote the application of ratified relevant international conventions and agreements in the context of design and implementation of REDD+ actions.*

Process Indicator: Public institutions have made use of mandates, procedures, and resources to design and implement REDD+ actions that recognize and promote the application of ratified relevant international conventions and agreements.

Outcome Indicator: Design and implementation of REDD+ actions have been consistent with or has complemented the objectives of identified, ratified and relevant international conventions and agreements.

### **Cancún Safeguard B**

Transparent and effective national forest governance structures, taking into account national legislation and sovereignty

#### **THEME 2.1** Respect, protect, and fulfill the right of access to information.

Structural Indicator: Participants have in place a legal framework, policies and/or programs for accessing information related to REDD+ actions in accordance with international human rights standards, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources for accessing information related to REDD+ actions in line with relevant ratified international conventions and agreements and/or domestic and if applicable, subnational, legal framework, policies, and programs for accessing information.

Outcome Indicator: The public has been aware of and exercised the right to seek and receive official information on REDD+ actions, as well as on how safeguards have been addressed and respected.

#### **THEME 2.2** Promote transparency and prevent corruption, including through the promotion of anti-corruption measures.

Structural Indicator: Participants have in place anti-corruption measures and measures to promote transparency reflecting the principles of rule of law, proper management of public affairs and public property, integrity, transparency, and accountability, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to apply anti-corruption measures and measures to promote transparency in the implementation of REDD+ actions and the distribution of REDD+ benefits, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal frameworks; the measures should reflect principles of the rule of law, proper management of public affairs and public property, integrity, transparency, and accountability.

Outcome Indicator: The distribution of REDD+ benefits related to the implementation of the REDD+ results-based actions have been carried out in a fair, transparent, and accountable manner, as per relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

#### **THEME 2.3** Respect, protect, and fulfill land tenure rights.

Structural Indicator: Participants have in place a legal framework, policies or programs for the recognition, inventorying, mapping, and security of customary and statutory land and resource tenure rights where

REDD+ actions are implemented, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to recognize, inventory, map, and secure statutory and customary rights to lands and resources relevant to the implementation of REDD+ actions in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Stakeholders had access to, use of, and control over land and resources in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, and no involuntary relocation took place without the free, prior, and informed consent (FPIC) of any indigenous peoples and local communities (or equivalent) concerned.

#### **THEME 2.4** Respect, protect, and fulfill access to justice.

Structural Indicator: Participants have in place procedures for guaranteeing non-discriminatory and non-cost prohibitive access to dispute resolution mechanisms at all relevant levels, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to facilitate access to dispute resolution mechanisms for stakeholders involved in the implementation of REDD+ actions including judicial and/or administrative procedures for legal redress, which, inter alia, provide access for indigenous peoples, local communities, or equivalent stakeholders with a recognized legal interest.

Outcome Indicator: Resolved disputes, competing claims, and effective recourse and remedies have been provided when there was a violation of rights, grievance, dispute or claim related to the implementation of REDD+ actions.

#### **Cancún Safeguard C**

Respect for the knowledge and rights of indigenous peoples and members of local communities by taking into account relevant international obligations, national circumstances and laws, and noting that the United Nations General Assembly has adopted the United Nations Declaration on the Rights of Indigenous Peoples

#### **THEME 3.1** Identify indigenous peoples and local communities, or equivalent.

Structural Indicator: Participants have in place a legal framework, policies or procedures for the identification or self-identification of indigenous peoples, and local communities, or equivalent, and for the respect of their rights, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect the rights of the indigenous peoples and local communities, or equivalent in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Indigenous peoples and local communities, or equivalent, have been identified and their respective rights have been respected in the design and implementation of REDD+ actions.

#### **THEME 3.2** Respect and protect traditional knowledge.

Structural Indicator: Relevant ratified international conventions/agreements, and/or domestic and if applicable, subnational, legal framework define, and provide guidance for respecting and protecting indigenous people's knowledge and/or local communities' knowledge.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect and protect indigenous peoples and/or local communities' traditional knowledge in the implementation of REDD+ actions, in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Traditional knowledge of indigenous peoples and/or local communities, or equivalent, has been respected and protected in the design and implementation of REDD+ actions where permission for its use has been granted.

**THEME 3.3** Respect, protect, and fulfill rights of indigenous peoples and/or local communities, or equivalent.

Structural Indicator: Participants have in place legal framework, policies or programs to respect, protect and fulfill human rights of indigenous peoples and local communities, or equivalent, in conformity with customary law, institutions, and practices as applicable and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfil rights of indigenous peoples local communities, or equivalent throughout the implementation of the REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Rights of indigenous peoples and local communities, or equivalent, have been identified and respected, protected and fulfilled in the design and implementation of REDD+ actions.

**Cancún Safeguard D**

The full and effective participation of relevant stakeholders—in particular indigenous peoples and local communities—in actions referred to in paragraphs 70 and 72 of decision 1/CP.16

**THEME 4.1.** Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.

Structural Indicator: Participants have in place legal frameworks, policies or programs to respect, protect and fulfill the right of all relevant stakeholders to participate fully and effectively, including timely access and culturally appropriate information prior to consultations, and these are anchored in relevant ratified international conventions/agreements and/or domestic and if applicable, subnational, legal framework; access is established to recourse mechanisms to ensure the participation process is respected.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to respect, protect and fulfill the right to full, effective and timely participation in the design and implementation of REDD+ actions, as indicated in relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Relevant stakeholders have participated fully, effectively and timely in the design and implementation of REDD+ actions.

**THEME 4.2.** Promote adequate participatory procedures for the meaningful participation of indigenous peoples

and local communities, or equivalent.

Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework recognizes, respects, and protects the respective rights to participation of indigenous peoples, local communities, or equivalent, through their respective decision-making structures and processes, which requires appropriate procedures take place in a climate of mutual trust.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to promote the meaningful participation of indigenous peoples and local communities, or equivalent in the design, implementation and periodic assessments of REDD+ actions, according to their respective rights and decision-making structures and processes and to the relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework.

Outcome Indicator: Design, implementation, and periodic assessments of REDD+ actions were, where relevant, undertaken with the participation of indigenous peoples and/or local communities, or equivalent, including if applicable through FPIC, in accordance with relevant international and/or domestic and if applicable, subnational, legal framework, and in accordance with their respective rights and decision-making structures and processes.

### **Cancún Safeguard E**

That actions are consistent with the conservation of natural forests and biological diversity, ensuring that the actions referred to in paragraph 70 of decision 1/CP.16 are not used for the conversion of natural forests, but are instead used to incentivize the protection and conservation of natural forests and their ecosystem services, and to enhance other social and environmental benefits

#### **THEME 5.1** Non-conversion of natural forests and other natural ecosystems.

Structural Indicator: Relevant domestic legal framework, policies and programs consistently define the term natural forests and other natural ecosystems, distinguishing them from plantations, describe the process for mapping the spatial distribution of natural forests and other natural ecosystems, and policies or procedures are in place prohibiting the conversion of natural forests and other natural ecosystems as part of REDD+ actions.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to ensure the design and implementation of REDD+ actions considers information of spatial distribution of natural forests and other natural ecosystems and avoids the conversion of these forests and other natural ecosystems, in line with relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal framework, policies and programs.

Outcome Indicator: REDD+ actions were designed and implemented avoiding the conversion of natural forests and other natural ecosystems to plantations or other land uses.

#### **THEME 5.2** Protect natural forests and other natural ecosystems, biological diversity, and ecosystem services.

Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework or policies identify priorities for the protection and conservation of natural forest areas and natural ecosystems, biodiversity, and ecosystem services, to which REDD+ actions could contribute.

Process Indicator: Public institutions have made use of mandates, procedures, and resources to protect and avoid adverse impacts on natural forest areas and natural ecosystems, biodiversity, and ecosystem



*services in the design and implementation of REDD+ actions, according to relevant ratified international conventions, agreements, and/or domestic legal frameworks, policies and programs.*

*Outcome Indicator: REDD+ actions have promoted the protection of natural forest and other natural ecosystem areas, biodiversity and ecosystem services.*

**THEME 5.3** *Enhancement of social and environmental benefits.*

*Structural Indicator: Relevant ratified international conventions, agreements, and/or domestic legal framework, policies and programs regulate the assessment of potential social and environmental benefits of REDD+ actions.*

*Process Indicator: Public institutions have made use of mandates, procedures, and resources to assess social and environmental benefits of REDD+ actions and to promote the enhancement of these benefits in the implementation of these actions, according to relevant ratified international conventions, agreements, and/or domestic and if applicable, subnational, legal frameworks, policies and programs.*

*Outcome Indicator: REDD+ actions have contributed to enhancing social and environmental benefits.*

**Cancún Safeguard F**

*Actions to address the risks of reversals*

**THEME 6.1** *The risk of reversals is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.*

*Process Indicator: Public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ actions.*

*No structure or outcome indicators have been developed for Safeguard F as these issues are broadly addressed by requirements in other sections of the Standard.*

**Cancún Safeguard G**

*Actions to reduce displacement of emissions*

**THEME 7.1** *The risk of displacement of emissions is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.*

*Process Indicator: Public institutions have identified and integrated measures to address the risk of displacement of emissions in the design, prioritization, implementation, and periodic assessments of REDD+ actions.*

*No structure or outcome indicators have been developed for Safeguard G as these issues are broadly addressed by requirements in other sections of the Standard.*

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):



N/A

Q13. Please describe, and provide evidence of, how the safeguards system in Question 12 above is used to ensure that environmental and social risks are identified, assessed and managed: (*Paragraph 3.8*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

As detailed in the response to question 12, TREES requires Participants to demonstrate they have implemented REDD+ actions defined in their REDD+ implementation plan consistent with Cancun Safeguards ensuring activities do no harm. Participants must document how they meet the safeguards requirements of TREES in their TREES Registration Documents and TREES Monitoring Reports. The safeguards are also subject to validation and verification; any systemic failure to comply with the TREES safeguard requirements results in a major nonconformance, which must be resolved before a positive validation/ verification opinion can be issued.

**Evidence:**

Section 12 of *TREES 2.0* (p 55-64) describes the safeguards under TREES; see also the response to Question 12. The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

Required templates for the TREES Registration Document (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Registration-Document-Template-FINAL-Aug-2021.docx>, Section 7, p 5-17) and TREES Monitoring Report (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Monitoring-Report-Template-FINAL-Aug-2021.docx>, Section 7, p 5-18) require Participants to describe how each indicator in the safeguards is met.

Section 3.3 of the *TREES Validation and Verification Standard* specifies the scope of the validation in regard to safeguards (p 13-14):

“Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:

- Structure indicators – The VVB evaluates the description provided in the TREES Registration Document, of the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) that are in place and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the indicator
- Process indicators – The VVB evaluates the description provided TREES Registration Document, of relevant institutional mandates, processes, procedures, and/or mechanisms that are in place and enforced and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the indicator.
- Outcome indicators – For the first five years after the participant joins ART, the VVB evaluates the description provided in the TREES Registration Document to ensure the ART Participant:
  - defines the desired context-specific outcome(s); and

- presents an initial plan for collecting monitoring information that can demonstrate outcomes starting within five years of the Participant joining ART or sooner

For all subsequent years, the VVB validates the description provided in the TREES Registration Document to ensure the ART Participant:

- defines the Participant-defined context-specific outcome(s), including any justified adjustments since previous crediting periods; and
- presents a plan, including any justified adjustments since previous crediting periods, for ongoing collection of monitoring information that will demonstrate stepwise improvements in achieving Participant-defined context-specific outcomes”

Section 3.4 of the *TREES Validation and Verification Standard* specifies the scope of the verification in regard to safeguards (p 15-16):

“Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:

- Structure indicators – The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) were in place, ensuring that the implementation of REDD+ actions was in conformance with the indicator.
- Process indicators – The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant institutional mandates, processes, procedures, and/or mechanisms were in place and enforced, ensuring that the implementation of REDD+ actions was in conformance with the indicator. .
- Outcome indicators –

For the first five years after joining ART, the VVB evaluates whether the evidence provided by a Participant

- demonstrates that the initial plan for monitoring the Participant-defined context-specific outcome(s) outlined in the TREES Registration Document has been implemented, fully or in part; or
- demonstrates that the ART Participant has concluded development of its outcome monitoring plan by the end of five years after joining ART and is ready to implement the plan.

For all subsequent years, the VVB evaluates whether the evidence provided by a Participant

- demonstrates that the outcome monitoring plan defined by the ART Participant is being implemented, together with any identified and justified changes to the monitoring plan originally outlined in the TREES Registration Document; and
- demonstrates that ongoing collection of monitoring information shows stepwise improvements in Participant-defined context-specific outcomes in summarized results reporting.”

Section 3.6.3.4 of the *TREES Validation and Verification Standard* (p 17-18, emphasis added):

“Major Nonconformance – A nonconformance that:

1. Has a material impact on the ERRs claimed by the ART Participant,
2. Is a systems issue that could result in a material impact on the ERRs in the future, or
3. Is a systemic issue that affects the ART Participant’s ability to conform with the requirements of TREES, including eligibility **and safeguards requirements**.

A major nonconformance **must be resolved prior to a positive verification opinion** being issued by the VVB. All major nonconformances and resolutions must be listed in the validation or verification report.”

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q14. Does the programme have in place... ( <i>Paragraph 3.8</i> )	
a) ... institutions, processes, and procedures to implement, monitor, and enforce the environmental and social safeguards?	<input checked="" type="checkbox"/> YES
b) Are these institutions, processes, and procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the institutions, processes and procedures referred to in a) above, including their public disclosure:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

#### Summary response:

As outlined in the responses to questions 12 and 13, all Participants must disclose the institutions, processes, and procedures that are used to implement, monitor, and enforce safeguards to identify, assess and manage environmental and social risks as part of the requirements of Section 12 of *TREES 2.0*. This information is included in the TREES Registration Document and every TREES Monitoring Report, all of which are validated and verified by independent, third-party validation and verification bodies in accordance with the *TREES Validation and Verification Standard* and made publicly available through the ART Registry.

#### Evidence:

Section 12 of *TREES 2.0* (p 55-64) describes the safeguards under TREES; see also the response to Question 12. The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

Required templates for the TREES Registration Document (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Registration-Document-Template-FINAL-Aug-2021.docx>, Section 7, p 5-17) and TREES Monitoring Report (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Monitoring-Report-Template-FINAL-Aug-2021.docx>, Section 7, p 5-18) require Participants to describe how each indicator in the safeguards is met.

The *TREES Validation and Verification Standard* describes the requirements for VVBs to evaluate conformance with the safeguards requirements of TREES (see in particular Section 3.3, p 13-4; Section 3.4, p 15-16; Section 3.6.3.4, p 17-18); see also the response to question 13.

The full requirements can be found in the *TREES Validation and Verification Standard*

(<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q15. Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? ( <i>Paragraph 3.8</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

*TREES 2.0* Section 3.6 requires Participants to attest that REDD+ activities conducted as part of the program are in compliance with applicable laws and regulations.

In addition, requirements in Section 12 of *TREES 2.0* require that Participants identify the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) that are in place to ensure REDD+ actions are in conformance with each safeguard theme. Participants must also identify the relevant institutional mandates, processes, procedures, and/or mechanisms that are in place and enforced to ensure the relevant governance arrangements are complied with. Finally, Participants must define successful outcomes and monitor the implementation of these governance arrangements and implementation mechanisms. This combination of requirements ensures that Participants identify, implement and monitor conformance with these local, state/provincial, national or international obligations.

These are validated and verified by independent third-party validation and verification bodies in accordance with the *TREES Validation and Verification Standard*.

**Evidence:**

Section 3.6 of *TREES 2.0* (p 24): “In each TREES Monitoring Report, Participants must attest that REDD+ activities conducted as part of the Participant’s REDD+ implementation plan to achieve ERRs are in compliance with applicable laws and regulations. Any known instances of non-compliance or violations with laws, regulations, or other legally binding mandates directly related to REDD+ activities must be disclosed in the TREES Monitoring Report along with corrective or preventive plans or actions.”

Section 12 of *TREES 2.0* (p 55-64) describes the safeguards under TREES; see also the response to Question 12. The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The *TREES Validation and Verification Standard* describes the requirements for VVBs to evaluate conformance

with the safeguards requirements of TREES (see in particular Section 3.3, p 13-4; Section 3.4, p 15-16; Section 3.6.3.4, p 17-18); see also the response to question 13.

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):  
N/A

**Criterion: Sustainable development criteria**

Q16. Does the programme use sustainable development criteria? (Paragraph 2.10)	<input checked="checked" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

*TREES 2.0* embeds the sustainable development criteria in Section 12, Environmental, Social, and Governance Safeguards. Combining the safeguards requirements and sustainable development criteria rather than separating them into distinct requirements better reflects the integrated approach for crediting governments (rather than projects) at a jurisdictional or national scale. The ART Safeguards Committee recommended this approach based on their experiences with national safeguards and sustainable development design and implementation work. The approach is also consistent with the UN-REDD Learning Journal, “8 REDD+ Safeguards Under the UNFCCC” published in May 2017, which states that “A country approach to safeguards may be beneficial for several reasons: ... It can help engender country ownership and help ensure that the safeguards goals are appropriate to national circumstances and contribute to national sustainable development and green growth goals” (pages 5-6).

TREES Sustainable Development Criteria: In Section 12 of *TREES 2.0*, each of the following themes represents a sustainable development criterion. Three indicators are presented under each theme. At a very high level, these indicators ensure Participants have a legal or other binding framework requiring these criteria to be addressed (Structure indicators), ensure that resources are allocated to implement the programs to meet the criteria (Process indicators) and monitor the outcomes and adjust the programs as necessary (Outcome indicators). Each theme is linked to its corresponding Cancun Safeguard to highlight the integration with Participant’s ongoing work to meet UNFCCC requirements and contribute to sustainable development.

- THEME 1.1 Consistency with the objectives of national forest programs.
- THEME 1.2 Consistency with the objectives of relevant international conventions and agreements.
- THEME 2.1 Respect, protect, and fulfill the right of access to information.
- THEME 2.2 Promote transparency and prevention of corruption, including the promotion of anti-corruption measures.

THEME 2.3 Respect, protect, and fulfill land tenure rights.

THEME 2.4 Respect, protect, and fulfill access to justice.

THEME 3.1 Identify indigenous peoples and local communities, or equivalent.

THEME 3.2 Respect and protect traditional knowledge.

THEME 3.3 Respect, protect, and fulfill rights of indigenous peoples and/or local communities, or equivalent.

THEME 4.1. Respect, protect, and fulfill the right of all relevant stakeholders to participate fully and effectively in the design and implementation of REDD+ actions.

THEME 4.2. Promote adequate participatory procedures for the meaningful participation of indigenous peoples and local communities, or equivalent.

THEME 5.1 Non-conversion of natural forests.

THEME 5.2 Protect natural forests, biological diversity, and ecosystem services.

THEME 5.3 Enhancement of social and environmental benefits.

In addition, ART requires each Participant to present how its REDD+ activities contribute to sustainable development in both the TREES Registration Document and in every TREES Monitoring Report. Outside of the safeguards discussed above, if a government does not have its own published sustainable development goals, it can report against the UN Sustainable Development Goals (SDGs) as stated in the templates. This information is validated and verified as part of the program documentation.

**Evidence:**

Section 12 of *TREES 2.0* (p 55-64) describes the safeguards under TREES; see also the response to Question 12. The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

Section 15 of the *TREES Registration Document template* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Registration-Document-Template-FINAL-Aug-2021.docx>, p 20): “Provide a Description of the country’s REDD+ implementation plan strategy, including a description of how the REDD+ activities contribute to the country’s sustainable development goals. If a country does not have stated sustainable development goals, the UN SDGs can be used.”

Section 15 of the *TREES Monitoring Report template* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Monitoring-Report-Template-FINAL-Aug-2021.docx>, p 20): “Provide a summary of activities implemented during the reporting period in line with the program’s REDD+ implementation plan strategy, including a description of how the REDD+ activities contributed to the sustainable development goals stated in the Registration Document.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q17. Does the programme have in place and publicly disclose procedures that identify a list or menu or potential sustainable development indicators that may, for example, enumerate relevant sustainable development goals (SDG) and, as appropriate, additionally include indicators that are publicly specified by a host country? ( <i>Paragraph 2.10.2</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

Each of the themes listed in the response to question 16 represents a sustainable development criterion. Three indicators are presented under each theme. At a very high level, these indicators ensure Participants have a legal or other binding framework requiring these criteria to be addressed (Structure indicators), ensure that resources are allocated to implement the programs to meet the criteria (Process indicators) and monitor the outcomes and adjust the programs as necessary (Outcome indicators). Participants must report on each of the indicators in each TREES Registration Document and TREES Monitoring Report.

In addition, Participants are required to outline how their REDD+ activities contributed to the country's sustainable development goals. The UN SDGs are specifically mentioned as indicators that can be used if the country has not developed its own.

**Evidence:**

Section 12 of *TREES 2.0* (p 55-64) describes the safeguards under TREES; see also the response to Question 12.

Section 15 of the TREES Registration Document template: "including a description of how the REDD+ activities contribute to the country's sustainable development goals. If a country does not have stated sustainable development goals, the UN SDGs can be used."

Section 15 of the TREES Monitoring Report template requires: "including a description of how the REDD+ activities contributed to the sustainable development goals stated in the Registration Document."

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q18. Do the Program's procedures clearly state that only units that have been or will be issued to activities that report their sustainable development contributions or co-benefits according to criteria above, can be identified as CORSIA Eligible Emissions Units? ( <i>Paragraph 2.10.2</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:



A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

Participants are required to report on each of the indicators laid out in Section 12 of *TREES 2.0* in each TREES Registration Document and TREES Monitoring Report. Participants must conform with all safeguards requirements in order to receive a positive opinion for validation and verification. Similarly, Participants must complete all sections required by the TREES Registration Document and TREES Monitoring Report, and the VVBs must determine that the information is complete and accurate and in line with the requirements of TREES. A positive validation and verification opinion is a precondition for issuance of TREES Credits. TREES Credits can be labeled as CORSIA Eligible in the ART Registry at the point of issuance provided they meet the necessary qualifications.

**Evidence:**

Section 12.3 of *TREES 2.0* (p 56): “Participants must always report on conformance with all Cancún Safeguards and, in accordance to the step-wise nature of REDD+ implementation, will report in a progressive manner through indicators established for each theme. At the start of the first crediting period, Participants must demonstrate conformance with Cancún Safeguards by reporting against all structure and process indicators. In addition, at the beginning of the first crediting period, Participants must either demonstrate conformance with the outcome indicators or present a plan for achieving conformance with the outcome indicators by the end of five years from the time the Participant joined ART.

Within five years of joining ART, Participants must demonstrate conformance with all structure, process and outcome indicators under all themes under each of the Cancún Safeguards.”

Section 3.6.3.4 of the *TREES Validation and Verification Standard* (p 17-18, emphasis added):

“Major Nonconformance – A nonconformance that:

1. Has a material impact on the ERRs claimed by the ART Participant,
2. Is a systems issue that could result in a material impact on the ERRs in the future, or
3. Is a systemic issue that affects the ART Participant’s ability to conform with the requirements of TREES, including eligibility **and safeguards requirements**.

A major nonconformance **must be resolved prior to a positive verification opinion** being issued by the VVB. All major nonconformances and resolutions must be listed in the validation or verification report.”

Sections 4.4 and 4.5 (pg 15-16) of the *ART Registry Operating Procedures* specify the unit labeling process: “TREES Credits are only issued to Participants that meet the criteria set forth in TREES. Program data entered in the ART Registry must be validated and verified by a duly accredited VVB to ensure emissions reductions and/or removals are real and properly measured. Program data for the total volume of emissions reductions and/or removals in a reporting period will be entered into the ART Registry system by the Participant. The ART Registry Administrator will review the program data entered and compare it to the Verifier's verification report before TREES Credits are approved...For each reporting period, the Account Manager will enter program data into the ART Registry using the Program Data Screen. Required program data includes the methodology/Standard version, the reporting period (also referred to as the vintage assignment period) start and end dates, the quantity of credits being verified

by crediting approach being used (TREES Credits, HFLD and/or Removals if applicable), buffer contribution, CORSIA qualification, and whether a corresponding adjustment will be required. The ART Registry Administrator will review the program data and compare it to the Program and verification documents before TREES Credits are approved in the Registry as having been verified...Once credits have been approved following the process outlined in TREES, the ART Registry Administrator will approve the credits in the ART Registry signaling that the credits have been verified and approved by the ART Board. At that time, each credit will receive a serialized number...When completing the Program Data for each monitoring period, a Program may request additional labels. The ART Registry offers the ability to label TREES Credits and FCPF Credits with such additional designations. Please review TREES or contact the ART Registry Administrator to discuss what is necessary to meet qualifications. These designations may be at either the Program level or assigned at the point of issuance depending on the type of designation...Available labels at the TREES Credit level:... Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) Eligible”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

The full documentation can be found in *ART Registry Operating Procedures* ([https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures\\_Jan-2025.pdf](https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures_Jan-2025.pdf)) publicly accessible on the ART website (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q19. Does the programme publicly disclose any provisions for monitoring, reporting and verification in relation to these criteria? ( <i>Paragraph 2.10</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

Participants must describe how each indicator in the safeguards is met in each TREES Registration Document and TREES Monitoring Report. The outcome indicators in particular require a monitoring plan. All indicators will be validated and verified by a third party.

**Evidence:**

Required templates for the TREES Registration Document (<https://www.artredd.org/wp->

[content/uploads/2021/12/TREES-Registration-Document-Template-FINAL-Aug-2021.docx](#), Section 7, p 5-17) and TREES Monitoring Report (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Monitoring-Report-Template-FINAL-Aug-2021.docx>, Section 7, p 5-18) require Participants to describe how each indicator in the safeguards is met.

Section 4 of the *TREES Environmental Social, and Governance Safeguards Guidance Document* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-ESG-Safeguards-Guidance-Document-Oct-2023-eng.pdf>, p 6):

“Outcome Indicators: demonstrate implementation outcomes for each theme are being monitored. For the outcome indicator for all themes, Participants will need to identify and describe the selected monitoring parameters including how a successful outcome is defined, monitoring methods to be used and a summary of collected data. If the data analysis does not indicate a successful outcome, a description of how the governance arrangements or supporting processes, procedures or mechanisms (structure or process indicators) will be modified should be included. “

Sections 3.3 of the *TREES Validation and Verification Standard* specifies the scope of the validation in regard to safeguards (p 13-14):

“Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:

- Structure indicators – The VVB evaluates the description provided in the TREES Registration Document, of the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) that are in place and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the indicator
- Process indicators – The VVB evaluates the description provided TREES Registration Document, of relevant institutional mandates, processes, procedures, and/or mechanisms that are in place and enforced and evaluates whether these can ensure that the implementation of REDD+ actions will be in conformance with the indicator.
- Outcome indicators – For the first five years after the participant joins ART, the VVB evaluates the description provided in the TREES Registration Document to ensure the ART Participant:
  - defines the desired context-specific outcome(s); and
  - presents an initial plan for collecting monitoring information that can demonstrate outcomes starting within five years of the Participant joining ART or sooner

For all subsequent years, the VVB validates the description provided in the TREES Registration Document to ensure the ART Participant:

- defines the Participant-defined context-specific outcome(s), including any justified adjustments since previous crediting periods; and
- presents a plan, including any justified adjustments since previous crediting periods, for ongoing collection of monitoring information that will demonstrate stepwise improvements in achieving Participant-defined context-specific outcomes”

Section 3.4 of the *TREES Validation and Verification Standard* specifies the scope of the verification in regard to safeguards (p 15-16):

“Environmental, Social and Governance Safeguards – The VVB evaluates the indicators as follows:

- Structure indicators – The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant governance arrangements (e.g., policies, laws, and institutional arrangements) were in place, ensuring that the implementation of REDD+ actions was in conformance with the indicator.
- Process indicators – The VVB evaluates whether the evidence provided by a Participant demonstrates that the relevant institutional mandates, processes, procedures, and/or mechanisms were in place and enforced, ensuring that the implementation of REDD+ actions was in conformance with the indicator.
- Outcome indicators –

For the first five years after joining ART, the VVB evaluates whether the evidence provided by a Participant

- demonstrates that the initial plan for monitoring the Participant-defined context-specific outcome(s) outlined in the TREES Registration Document has been implemented, fully or in part; or
- demonstrates that the ART Participant has concluded development of its outcome monitoring plan by the end of five years after joining ART and is ready to implement the plan.

For all subsequent years, the VVB evaluates whether the evidence provided by a Participant

- demonstrates that the outcome monitoring plan defined by the ART Participant is being implemented, together with any identified and justified changes to the monitoring plan originally outlined in the TREES Registration Document; and
- demonstrates that ongoing collection of monitoring information shows stepwise improvements in Participant-defined context-specific outcomes in summarized results reporting.”

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

**PART 2: *Quantification and tracking*: Validation and Verification procedures; Quantification and MRV; Offset Credit Issuance and Retirement Procedures; Identification and Tracking; Clear and transparent chain of custody**

**Criterion: Are quantified, monitored, reported, and verified**

Q1. Are procedures in place to ensure... ( <i>Paragraph 3.3</i> )	
a) ...that emissions units are based on accurate measurements and valid quantification methods/protocols?	<input checked="" type="checkbox"/> YES
b) ...that emission reductions are measured, calculated and reported in a transparent manner?	<input checked="" type="checkbox"/> YES
c) ...that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period?	<input checked="" type="checkbox"/> YES
d) ...that mitigation is measured and verified by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** Several requirements are in place to ensure that measurements and data used for carbon accounting of emissions units (TREES Credits) are accurate, conservative and based on valid methods. Section 4 (pg 25-32) of *TREES 2.0* addresses quantification of GHG emission reductions and removals. Section 15 (pg 69) specifies publicly available documentation to ensure that emission reductions and removals are measured, calculated and reported in a transparent manner. Section 6 (pg 40) addresses monitoring practices throughout the duration of the crediting period. Section 14 (pg 67-68) of *TREES 2.0* and Section 2.1.1 (pg 7) of the *TREES Validation and Verification Standard* detail ART's requirements for VVB accreditation.

**Evidence:**

a) Section 4 (pg 25-32) in *TREES 2.0* addresses measurements and quantification of GHG emission reductions and removals. The section provides significant details of these requirements, which are summarized below.

TREES follows IPCC guidelines, such that GHG emissions for a given period shall be the product of activity data multiplied by emission factors:

$$\text{Greenhouse Gas Emissions (t CO}_2\text{e)} = \text{Activity Data (units of activity)} \times \text{Emission Factor} \left( \frac{\text{t CO}_2\text{e}}{\text{unit of activity}} \right)$$

GHG removals for a given period shall be the product of activity data from each year within the period multiplied by the applicable removal factor(s) and the time elapsed for the period, such that:

$$\begin{aligned} &\text{Greenhouse Gas Removals (t CO}_2\text{e)} \\ &= \text{Activity Data (units of activity)} \times \text{Removal Factor} \left( \frac{\text{t CO}_2\text{e}}{\text{unit of activity per year}} \right) \times \text{Time (years)} \end{aligned}$$

Activity data (Section 4.1.1 on pg 26-28) may be derived from remote sensing or from verifiable ground derived data. Section 4.1.1 outlines detailed requirements for how this data is obtained, and detailed stipulations for using

remote sensing data and also for ground-based data. All data and methods must enable replication by a third-party verifier, including SOPs for all measurements, calculations, and sample designs, verifiable training procedures and quality assurance/quality control (QA/QC) procedures for all measured data.

Emission and Removal factors (Section 4.1.2 and 4.1.3 on pg 28-30) are the GHG emissions or removals per unit of activity data. Emission/removals factors and components of factors can be derived from several data sources including on-the-ground plot measurements and inventories, remote sensing-based approaches, use of models and, where allowable, use of IPCC Tier 1 and other default factor-based approaches. Under TREES, IPCC Tier 1 methods and defaults may only be used for secondary pools and gases (listed in Section 4.5 on pg 32), or to estimate post emission carbon stocks and to estimate emissions resulting from minor activities (considered to be any activity contributing an equivalent of less than 3% of reported emissions; see Section 4.4 on pg 31). Models and equations may be used where justified, but shall be peer-reviewed, and demonstrated to be applicable (and where necessary, parameterized) to the specified use/geographical region, and must adhere to Tier 2 and Tier 3 methods. All data and methods must enable replication by a third-party verifier, including SOPs for all measurements, calculations, and sample designs, verifiable training procedures and quality assurance/quality control (QA/QC) procedures for all measured data. Emission/removal factors shall be reevaluated and, where necessary, updated every five years in line with Crediting Level updates. Inclusions of errors associated with measurement, sampling and data entry must be reported.

GWPs values (Section 4 on pg 25) that must be used are specified: “ART requires Participants to calculate GHG reductions based on the 100-year Global Warming Potentials (GWPs) in the IPCC Assessment Report that is used by the host country in NDC reporting, with the goal for all reporting to include GWPs in the IPCC Fifth Assessment Report. This should be accomplished in a way that ensures that both reference period and reported annual emissions under ART apply the same GWPs. A plan for eventual application of the IPCC Fifth Assessment Report must be submitted to ART in the TREES Registration Document unless the transition has already occurred.”

b) Section 4 (pg 25) in *TREES 2.0* says: “Participants must demonstrate that all carbon estimation and quantification approaches conform with best practices for all matters. Details of each method, including an explanation of why the method was selected for use, and descriptions of how data were interpolated or prorated by calendar year, must be provided in the TREES Registration Document, and any updates to measurements and methods must be detailed in the TREES Monitoring Report.”

Section 15.2 (pg 69) in *TREES 2.0* specifies that all approved and final TREES documents, program documentation, and Validation and Verification Reports will be made publicly available on the registry: “All approved and final TREES documents listed in Section 2.4 shall be publicly available through the ART Registry. Participants may designate certain parts of the documentation as Commercially Sensitive Information (CSI). In these cases, redacted versions of TREES documentation can be made publicly available. However, this information—as well as any requested supporting documentation—must be available for review by the Secretariat and Board and the Validation and Verification Body (VVB). For the sake of transparency, the Secretariat shall presume Participant information is available for public scrutiny, and demonstration to the contrary shall be incumbent on the Participant. The VVB shall check that any information requested as “commercially sensitive” meets the TREES definition of CSI. Subscribers to the ART listserv shall receive notification of the availability of new and relevant Participant documentation as it becomes publicly available to ensure that stakeholders have ample opportunity to submit comments to ART regarding these submissions.”

The list of documents that must be made public is specified in Section 2.4 (pg 19) of *TREES 2.0*: “Participants shall use the latest version of the template for each of the seven documents listed below when



submitting documents to ART. Revised templates will be published three months prior to the date that they are required for use and version updates will not be required once a document has been submitted to the ART Secretariat or Validation and Verification Body. Templates of all forms are available on the ART website. All sections of the template must be completed. In some instances, an alternative form of reporting may be acceptable for certain portions of the requirements to prevent a Participant from duplicating efforts. Approved exceptions are noted in the templates and when appropriate, a reference to the alternative reporting may be included.

The TREES documents are:

1. TREES Concept
2. TREES Registration Document
3. TREES Monitoring Report
4. TREES Validation and Verification Conflict of Interest Document
5. TREES Validation Report
6. TREES Verification Report
7. TREES Variance Request Form

A summary of the information required in each is provided in Annex A. Instructions and additional information are included in each document template.”

A summary of information of what is required in each TREES document is specified in Annex A (pg 80-84) of *TREES 2.0*.

c) Section 6 (pg 40) in *TREES 2.0* addresses monitoring practices, requiring a Monitoring Plan (Section 6.1) and specifying the frequency of monitoring and reporting (Section 6.2):  
“Following successful validation and verification of the initial TREES Registration Document and TREES Monitoring Report, Participants shall monitor and submit a TREES Monitoring Report following calendar years 1, 3, and 5 of the crediting period. A Participant may optionally submit a TREES Monitoring Report following years 2 and 4 of the crediting period as outlined in Section 14. The Participant shall use the latest approved TREES Monitoring Report template available on the ART website.

For Participants that wish to have credits deemed eligible for ICAO’s Carbon Offsetting Scheme for International Aviation (CORSIA), TREES requires that the Participant agree to monitor, report and verify under TREES for a minimum of four five-year crediting periods (20 years).

Subnational Participants who shift to be included in national level reporting at the end of 2030, do not need to report separately as long as the national government continues to report under TREES. If the national government chooses not to join ART by the end of 2030 or leaves ART at any time prior to the end of the Subnational Participant’s 20-years, the Subnational Participant will be required to continue monitoring, reporting and verifying under TREES for the remainder of its 20-year period.”

Annex A (pg 82-83) in *TREES 2.0* specifies the required components of the TREES Monitoring Report, which is the document that Participants use for monitoring, measuring, and reporting of activities and resulting mitigation at specified intervals throughout the duration of the crediting period:

“The TREES Monitoring Report is submitted to the ART Registry prior to each verification. Each report must cover a minimum of 12 months representing one calendar year and is required to be submitted within twelve months following the end of calendar years 1, 3, and 5 of each crediting period. A TREES Monitoring Report may be optionally submitted following the end of calendar years 2 and 4. The TREES Monitoring Report outlines the



ongoing performance of the Participant including a summary of activities conducted and the data collected and quantified for the ERRs over the reporting period.”

d) Section 14 (pg 67-68) of *TREES 2.0* and the entire *TREES Validation and Verification Standard* detail the requirements for validation and verification under ART. ART requires validation and verification following calendar year 1 of each crediting period. Verification is required after calendar years 3 and 5 of each crediting period. Participants may elect to have verifications following calendar years 2 and 4 of the crediting period. If these optional verifications are conducted and a positive verification conclusion is reached, then a Participant may be able to issue credits annually. If the optional verifications are not conducted, a TREES Participant will only be able to issue credits following calendar years 1, 3, and 5, as no credits will be issued without verification.

Section 14.2 (pg 68) of *TREES 2.0* and Section 2.1.1 (pg 7) of the *TREES Validation and Verification Standard* detail ART’s requirements for VVB accreditation. Validation and Verification Bodies (VVBs) must apply to be approved under ART. To be eligible for approval, a VVB must be accredited for ISO 14065, with ART included in its scope by an International Accreditation Forum (IAF) member. ART must have a Memorandum of Understanding in place with the IAF member. VVBs must also demonstrate that members of the validation and/or verification team have specified qualifications, they must successfully complete ART training, and must complete a Conflict of Interest form prior to initiating work. The Validation and Verification Body application process and a list of approved TREES Validation and Verification Bodies shall be maintained by the ART Secretariat on the ART website.

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Criterion: Validation and verification procedures**

Q2. Does the Programme have in place requirements and procedures for... ( <i>Paragraph 2.6</i> )	
a) ...the accreditation of validators?	<input checked="" type="checkbox"/> YES
b) ...the accreditation of verifiers?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) and b), including their availability to the public:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

**Summary response:** ART ensures consistency with this requirement by mandating procedures for the accreditation of Validation and Verification Bodies (VVBs) in Section 14.2 (pg 68) of *TREES 2.0* and Section 2.1.1 (pg 7) of the *TREES Validation and Verification Standard*. Both documents are publicly available.

**Evidence:**

Section 14.2 (pg 68) of *TREES 2.0* and Section 2.1.1 (pg 7) of the *TREES Validation and Verification Standard* detail ART's requirements for VVB accreditation. Validation and Verification Bodies (VVBs) must apply to be approved under ART. To be eligible for approval, a VVB must be accredited for ISO 14065, with ART included in its scope by an International Accreditation Forum (IAF) member. ART must have a Memorandum of Understanding in place with the IAF member. VVBs must also demonstrate that members of the validation and/or verification team have specified qualifications, they must successfully complete ART training and must complete a Conflict of Interest form prior to initiating work. The Validation and Verification Body application process and a list of approved TREES Validation and Verification Bodies shall be maintained by the ART Secretariat on the ART website.

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):  
N/A

Q3. Does the Programme have in place standards and procedures for... ( <i>Paragraph 2.6</i> )	
a) ...the validation of activities?	<input checked="" type="checkbox"/> YES
b) ...the verification of emissions reductions and/or removals?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) and b), including their availability to the public:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** Section 14 (pg 67-68) of *TREES 2.0* and the entire *TREES Validation and Verification Standard* detail the requirements for validation of activities and verification of emission reductions and/or removals under ART. Both documents are publicly available.

**Evidence:**

Section 14 (pg 67-68) of *TREES 2.0* and the entire *TREES Validation and Verification Standard* detail the requirements for validation and verification under ART. The general requirements are described below:

Validation and Verification are required following calendar year 1 of each crediting period. Verification is required after calendar years 3 and 5 of each crediting period. Participants may elect to have verifications following calendar years 2 and 4 of the crediting period. If these optional verifications are conducted and a positive verification conclusion is reached, then a Participant may be able to issue credits annually. If the optional verifications are not conducted, then a Participant will only be able to issue credits following calendar years 1, 3, and 5, as no credits will be issued without verification.

TREES Validations and Verifications shall be conducted in accordance with the *TREES Validation and Verification Standard*. The Validation and Verification Body shall submit a TREES Validation Report following completion of the validation and a TREES Verification Report and Opinion to the ART Secretariat following completion of the verification. Once approved, these will be publicly posted on the ART Registry.

The *TREES Validation and Verification Standard* provides additional detail on the processes and requirements. The Standard covers the following topics in detail in Section 3 (pg 11-20):

- General Requirements
- Validation and Verification Cycle
- Validation Scope
- Verification Scope
- Level of Assurance
- Validation and Verification Process
  - Contracting
  - Conflict of Interest
  - Audit Process
- Public Availability of Documents
- VVB Record Keeping
- Terminating an Audit
- Materiality
- Validation and Verification Errors
- Complaints and Appeals

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

Q4. Are procedures in place to ensure...	
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a) ...that validation occurs prior to or in tandem with verification? ( <i>Paragraph 3.3.2</i> )	<input checked="" type="checkbox"/> YES
b) ...that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme? ( <i>Paragraph 3.3.2</i> )	<input checked="" type="checkbox"/> YES
c) ...that the results of validation and verification are made publicly available? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART meets this requirement by detailing procedures in the *TREES Validation and Verification Standard (TVVS)*. Section 3.2 of *TVVS* details the requirements for validation and verification timing under ART and specifies that validation occurs prior to or in tandem with verification. Section 3.3 of the *TVVS* details the Validation Scope, which includes an assessment of the eligibility criteria which includes the REDD+ Implementation plan focused on the mitigation activities and anticipated outcomes. Section 3.7 of the *TVVS* specifies that results of validation and verification must be made publicly available.

**Evidence:**

Under TREES, validation and verification will occur in tandem after year 1 of each TREES Crediting Period, which is 5 years in length. Section 3.2 (pg 11) of *TVVS* states: "Validation and Verification is required following calendar year 1 of each crediting period. Verification is required after calendar years 3 and 5 of each crediting period. ART Participants may elect to have verifications following calendar years 2 and 4 of the crediting period. If these optional verifications are conducted and a positive verification opinion is reached, an ART Participant may be able to issue credits annually. If the optional verifications are not conducted, an ART Participant will only be able to issue credits following calendar years 1, 3, and 5, as no credits will be issued without verification."

Section 3.3 (pg 12-13) of *TVVS* sets the requirements for the scope of validation: "For the purpose of this document, validation is the systematic, independent, and documented process for the evaluation of a TREES Registration Document against applicable requirements of TREES. These include but are not limited to the following: ...

- Eligibility Requirements – The VVB evaluates the ART Participant’s conformance with each of the eligibility criteria.
- Crediting Level – The VVB evaluates whether the Participant is eligible to use the selected crediting approach if the Removals or HFLD Crediting Approaches are used. The VVB then evaluates whether the data and parameters used to construct the initial TREES, Removals, or HFLD crediting level meet all the accounting requirements of TREES and whether the initial crediting level itself has been estimated correctly. The VVB also evaluates whether the uncertainty calculation was performed correctly.
- Monitoring Plan - The VVB evaluates whether the description of the monitoring plan included in the TREES Registration Document complies with the requirements of TREES, including if the processes and methods used are sufficiently described and documented and if the processes and methods allow for transparent and consistent monitoring of emissions over time and comparison with the Crediting Level. The VVB shall assess whether the processes and monitoring arrangements described in the monitoring plan are feasible

and that the means of implementation, including the data management and quality assurance and quality control procedures are sufficient....

- Emission Reductions and Removals – The VVB evaluates whether the ART Participant’s approach and workbook for calculating emission reductions and removals is correct, including the application of the reversals and leakage deductions if appropriate.”

The results of both validations and verifications must be publicly available per Section 3.7 of *TVVS*: “All VVB Validation and Verification Reports and Verification Opinions shall be publicly available through the ART Participant’s account on the ART Registry.”

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q5. Does the Programme have procedures in place to...	
a) ...to ensure that <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES
b) ...or, to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? ( <i>Paragraph 3.3.5</i> )	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART only issues ex-post credits, which must undergo validation and verification prior to issuance. ART does not allow ex-ante crediting. This is specified in Section 3.5 of *TREES 2.0*.

**Evidence:**

ART only issues ex-post credits. ART does not allow ex-ante crediting. This is specified in Section 3.5 (pg 24) of *TREES 2.0*:

“ART will not issue TREES credits for ERRs that have not yet occurred or that have not yet been verified by an ART-approved Validation and Verification Body.”

Section 2 (pg 16-18) explains the ART process for registration, validation, verification, and issuance. It specifies that issuance of TREES Credits (emissions units) can only occur after verification.

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

**Criterion: Offset credit issuance and retirement procedures**

Q6. Does the Programme have procedures in place defining how offset credits are... (Paragraph 2.3)	
a) ...issued?	<input checked="" type="checkbox"/> YES
b) ...retired / cancelled?	<input checked="" type="checkbox"/> YES
c) ...subject to discounting ( <i>if any</i> )?	<input checked="" type="checkbox"/> YES
d) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART’s policies and procedures for offset credit issuance, retirement and cancellation are detailed in the *ART Registry Terms of Use* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) and the *ART Registry Operating Procedures* ([https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures\\_Jan-2025.pdf](https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures_Jan-2025.pdf)) which are both publicly available on the ART website (<https://www.artredd.org/art-registry/>). TREES Credits issued by ART are not subject to discounting procedures; rather *TREES 2.0* outlines the methodology requirements for applying deductions for uncertainty (Section 8), leakage (Section 7.2), and buffer pool contributions (Section 7.1) as well as the required measures to ensure no double counting occurs (Section 13), which are all applied prior to the final quantification of the TREES Credit issuance volume. Each TREES credit issued under ART is considered equally fungible and to represent an equal benefit to the atmosphere.

**Evidence:** Section 5.1 (pg 17-19) of the *ART Registry Operating Procedures* details information on credit issuance and serialization: “The ART Registry Administrator will issue one serialized TREES Credit for each ton of CO<sub>2</sub>e emissions that is reduced or removed by an independently verified Program meeting ART’s Standard and program registration requirements. ART will approve TREES Credits for the total volume of emissions reductions and/or removals achieved and verified, and no partial approvals are allowed. Each TREES Credit shall have a unique serial number, which shall contain codes embedded in the number that include the Program ID, the geographic location of the program, and the vintage of the TREES Credit.” Table 2 on pg 18 presents the Serial Number Format. The Glossary on pg 31 defines issuance as “The creation of serialized TREES Credits and FCPF Credits equivalent to the number of verified GHG reductions or GHG removals for a Participant over a specified period. Issued credits are delivered to the Participant account for transfer, retirement, or cancelation.”

Section 8.4 (pg 25) of the *ART Registry Operating Procedures* details the definition of cancellation and the procedure: “Cancellation of TREES Credits and FCPF Credits primarily occurs for the purpose of CORSIA

compliance. Account Holders can initiate the cancellation of active TREES Credits and FCPF Credits by logging in with their credentials and following these steps: 1. Click on the credit quantity listed in the View/Transfer Credits column for the Account found under Open Accounts in the View, Transfer, Retire and Cancel Credits section on the main home screen. 2. In the new screen, users can view TREES Credit and FCPF Credits details for all batches of credits held within that account. 3. Click Transfer to the left of the TREES Credit and FCPF Credit batch to be cancelled. 4. A new screen will open. Enter the quantity of TREES Credits and FCPF Credits to be cancelled. 5. Select Cancel and select the reason for Cancellation. Additional details can be entered. a. If the reason for Cancellation is selected as “CORSIA Compliance”, then a mandatory field named “Aeroplane Operator” will become available. Enter the required information and include for which phase of CORSIA the credits are being canceled. 6. Click Confirm. After the cancellation has been initiated, the ART Registry Administrator is notified of the cancellation request and will proceed to confirm the cancellation. Once credits are cancelled, they are no longer active and can no longer be transferred or retired.”

Section 8.5 (pg 25-26) of the *ART Registry Operating Procedures* details information on credit retirement: “Any retirement of TREES Credits must be initiated by the ART Registry Account Holder in possession of the TREES Credits. All retirements are final so the Account Holder must be confident they intend to retire TREES Credits when performing this action. The ART Registry requires that all intermediaries regularly retire TREES Credits on the Registry since only TREES Credits retired on the Registry - not simply in the internal books of the intermediaries - are truly retired and not subject to double counting or double selling. The ART Registry Administrator will also retire TREES Credits to compensate for reversals as necessary, per the terms of TREES and the ART Terms of Use.

8.5.1 Mechanism for Credit Retirement To retire a TREES Credit and FCPF Credit or block of TREES or FCPF Credits, an Account Holder needs to transfer the TREES Credit(s) or FCPF Credit(s) to a retirement sub-account. Account Holders can retire TREES Credits and FCPF Credits by logging in with their credentials and following these steps: 1. Click on the credit quantity listed in the View/Transfer Credits column for the Account found under Open Accounts in the View, Transfer, Retire and Cancel Credits section on the main home screen. 2. In the new screen, users can view TREES Credit and FCPF Credit details for all batches of credits held within that account. 3. Click Transfer to the left in the column of the TREES Credit and FCPF Credit batch to be retired. 4. Enter the quantity of TREES Credits and FCPF Credits to be retired. 5. Select Retirement Account and pick from the available retirement accounts in the dropdown list in which to retire the TREES Credits and FCPF Credits. 6. Select the retirement reason from the dropdown list. 7. If credits are to be retired on Behalf of a Third Party, a new required field will appear where Account Holders must identify the Third Party. 8. If desired, enter the email addresses to be notified of the retirement. 9. Click Confirm.” The Glossary on pg 32 defines retirement as “Retirement of TREES Credits and FCPF Credits is an action taken to permanently remove a TREES Credit from circulation within the ART Registry system. Retirement may be initiated only by the ART Registry Account Holder for TREES Credits and FCPF Credits in his/her own account(s). Retirement is effectuated by transferring TREES Credits and FCPF Credits into a Retirement sub-account.”

Section 9.1 (pg 27-28) of the *ART Registry Operating Procedures* details information about public reports: “Public reports are accessible to everyone via the public page on the ART Registry website. The public reports provide registry transparency by publicly disclosing details about ART Participants as well as allowing the public to view details about the issuance, retirement, and cancellation of TREES Credits and FCPF Credits for registry accounts. Additionally, the public reports allow the ART Registry Account Holders to publicly list details regarding TREES



Credit or FCPF Credit holdings or TREES Credits or FCPF Credits retired at their discretion. The public reports for the registry include: ...

- Credit Status. This report lists all the blocks of TREES Credits that have been verified. The report displays quantity of TREES Credits, their status (verified, issued, retired, canceled), serial numbers, Program name, Program type, Program location, and a link to Program documentation, which includes Program verification reports...
- Retired Credits. This report lists all the TREES Credits and FCPF Credits retired within the ART Registry. The report displays the Account Holder, quantity of TREES Credits and FCPF Credits retired, reason for retirement, date of retirement, serial numbers, Program name, Program type, and Program jurisdiction/country.
- Cancelled Credits. This report lists all the TREES Credits and FCPF Credits canceled within the ART Registry. The report displays quantity of TREES Credits and FCPF Credits canceled, serial numbers, Program name, Program type, Program location and cancelation reason."

Public reports are available on the ART Registry (<https://art.apx.com/>) and also directly from the Registry landing page of the ART website <https://www.artredd.org/art-registry/>

Section 6 (pg 7-11) of the *ART Registry Terms of Use* further details Actions (retirement and cancelation) with TREES Credits, including Actions done on behalf of third parties.

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under "Step 1 – Review Registry Documents" (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):  
N/A

**Criteria: Identification and Tracking, Clear and transparent chain of custody**

Q7. Does the programme utilize an electronic registry or registries? ( <i>Paragraph 2.4.2</i> )	<input checked="" type="checkbox"/> YES
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Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (*Paragraph 2.4.2*):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

ART operates a transparent and secure registry for GHG emission reduction and removals to record the issuance, transfer, retirement and cancelation of serialized, independently verified carbon credits. ART’s Registry platform is operated by APX per a private, bilateral legal *Master Services Agreement* between APX and ART, and customized for ART’s programme workflow and approvals process in addition to relevant regulatory requirements. The ART Registry is available here: <https://art.apx.com/> Links to the registry are also available on the ART website: <https://www.artredd.org/art-registry/> . The ART Secretariat manages and oversees all ART Registry functions

including account application reviews through a Know Your Customer (KYC) process, processing REDD+ program and document reviews and program phase changes, program approval and offset credit issuance and cancellation (as applicable, for example, under CORSIA).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

ART recently announced that it will be transitioning in late 2025 from the APX registry platform to a new registry platform operated by ICE (the Intercontinental Exchange). ICE is a leading global provider of technology and data and the world’s largest operator of environmental derivatives markets, including operating the New York Stock Exchange. This announcement is publicly available on the ART website here: <https://www.artredd.org/launch-partners-acr-and-art-will-transition-to-next-generation-registry-platform-in-2025/>

All current ART Registry functionalities as described herein related to the carbon credit lifecycle will be supported by the new platform from program listing, validation/verification, and registration to credit issuance, transfer, retirement and cancelation.

Q8. Does the programme have procedures in place to ensure that the programme registry or registries...	
a) ...have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types ? ( <i>Paragraph 2.4.3</i> )	<input checked="" type="checkbox"/> YES
b) ...clearly identify unit owners or holders? ( <i>Paragraph 2.4 (d)</i> )	<input checked="" type="checkbox"/> YES
c) ...identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? ( <i>Paragraphs 2.4 (a) and (d) and 2.4.4</i> )	<input checked="" type="checkbox"/> YES
d) ...identify unit status, including retirement / cancellation, and issuance status? ( <i>Paragraph 2.4.4</i> )	<input checked="" type="checkbox"/> YES
e) ...assign unique serial numbers to issued units? ( <i>Paragraphs 2.4 (b) and 2.4.5</i> )	<input checked="" type="checkbox"/> YES
f) ...identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? ( <i>Paragraph 2.4.5</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in a) through f):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART has procedures in place, and the ART Registry has capability, to transparently designate as CORSIA Eligible, and if so, for which Eligibility Timeframe (i.e. the CORSIA compliance period) any credits that are approved in the ICAO Eligible Emissions Unit document and, for post-2020 credits, are authorized by the Host Country to avoid double counting and have a compensation mechanism in place. The ART Registry also clearly identifies unit owners or holders and facilitates the tracking of unit ownership and unit status from issuance to cancelation/retirement. This tracking is possible because the Registry assigns unique serial numbers to issued units, which identify each unit’s country and sector of origin, vintage and project (REDD+ program) registration date. This is all evidenced in the *ART Registry Operating Procedures* and by accessing the ART Registry.

**Evidence:**

a) The ART Registry can identify which units are ICAO-eligible in all account types and public reports. The Glossary (pg 31) of the *ART Registry Operating Procedures* defines CORSIA Eligible (Unit Designation) as: “A CORSIA Eligible carbon credit is a tag on a carbon credit to designate it as fully eligible for use by airplane operators for CORSIA. The designation is the same for all vintages, although requirements for Eligibility for CORSIA phases may be different.” The availability of this designation is evidenced in Section 4.5 (pg 16) of the *ART Registry Operating Procedures*: “When completing the Program Data for each monitoring period, a Program may request additional labels. The ART Registry offers the ability to label TREES Credits and FCPF Credits with such additional designations. Please review TREES or contact the ART Registry Administrator to discuss what is necessary to meet qualifications. These designations may be at either the Program level or assigned at the point of issuance depending on the type of designation. Available labels at the TREES Credit level...

- Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) Eligible
- Corresponding adjustment applied”

Public reports are available on the ART Registry that tag whether a unit is “Eligible for CORSIA 2021-2023 Compliance Period (Pilot Phase)” and/or “Eligible for CORSIA 2024-2026 Compliance Period (First Phase)”. This is demonstrated in the “Program Credits Verified”; “Credit Status”; “Canceled Credits”; and “Retired Credits” public reports: <https://art.apx.com/>

b and c) Credit ownership and holdings for all transactions—including issuance, transfers, retirements, and cancellations—are tracked within the ART Registry. Credit ownership and transactions are tracked in individual accounts, and the ART Administrator can view and search administrator reports for the current and historical ownership of any serialized credits as well as track all individual transactions and retirements/cancellations of credits system-wide (by program, account, date, serial number etc). Offset ownership information is available upon verification and issuance in the public “Program Credits Verified” and “Credit Status” reports, and ultimately upon retirement or cancellation in the public “Retired Credits” or “Canceled Credits” reports: <https://art.apx.com/>

d) The ART Registry system is a permanent record and repository for all credit (unit) status from issuance through retirement or cancellation. The ART Registry administrator has 24-hour access to system-wide reports such as the ART Holdings report, which tracks the current and historical ownership of any serialized offset, as well as the Credit Transfer History report, which is a time and date stamped record of all individual transactions, retirements and cancellations of offsets system-wide (by project, account, date, serial number etc.). Additionally, public reports are available for offset credit issuance, retirement and cancellation: <https://art.apx.com/>

e) The ART Registry assigns unique serial numbers to each offset credit upon issuance. This is evidenced in Section 5.1 (pg 17-19) of the *ART Registry Operating Procedures*: “The ART Registry Administrator will issue one serialized TREES Credit for each ton of CO<sub>2</sub>e emissions that is reduced or removed by an independently verified Program meeting ART’s Standard and program registration requirements. ART will approve TREES Credits for the total volume of emissions reductions and/or removals achieved and verified, and no partial approvals are allowed. Each TREES Credit shall have a unique serial number, which shall contain codes embedded in the number that include the Program ID, the geographic location of the program, and the vintage of the TREES Credit.” Table 2 (pg 18-19) lists the Serial Number Format.

f) The ART Registry identifies each unique unit's country and vintage year as part of the credit's serial number. Table 2 (pg 18-19) of the *ART Registry Operating Procedures* specifies the Serial Number Format for TREES Credits. For example, serial number ART-MX-192-2018-203-1-5000 indicates that the credits were issued under the Architecture for REDD+ Transactions (ART), from a REDD+ program in Mexico (MX), with Program ID 192, with credit vintage 2018, from credit batch 203, for which the serial block begins with 1 and the serial block ends with 5000 (representing a volume issued in the batch of 5,000 credits). Serial numbers of all credits are included in public program, issuance, retirement and cancellation reports.

In addition, the public registry reports (<https://art.apx.com/>) for REDD+ programs, issued credits, retired credits, canceled credits, which are downloadable, sortable and searchable, include detailed information on all REDD+ programs and credits including name and ART identification number, location (country), vintage year of credits (the year in which the emission reduction/removal occurred), verifier, CORSIA Eligibility by Phase (yes or no), quantity and date of credits issued, retired or canceled, serial numbers, and links to registration and verification documentation. The REDD+ program registration date under ART is published in the program registration and verification documentation, which is public for each unit by viewing Credit Details and Program Documentation.

Full documentation supporting this response can be evidenced in the *ART Registry Operating Procedures* ([https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures\\_Jan-2025.pdf](https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures_Jan-2025.pdf)) which are publicly available on the ART website (<https://www.artredd.org/art-registry/>). Section 9.1 (pg 27-28) of the *ART Registry Operating Procedures* specifies details about Public Reports on the ART Registry.

**B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):**  
 ART recently announced that it will be transitioning in late 2025 from the APX registry platform to a new registry platform operated by ICE (the Intercontinental Exchange). ICE is a leading global provider of technology and data and the world's largest operator of environmental derivatives markets, including operating the New York Stock Exchange. This announcement is publicly available on the ART website here: <https://www.artredd.org/launch-partners-acr-and-art-will-transition-to-next-generation-registry-platform-in-2025/>

All current ART Registry functionality as described herein related to the carbon credit lifecycle will be supported by the new platform from program listing, verification, registration to credit issuance, transfer, retirement and cancellation. This includes the identification of ICAO Eligible emissions units; the identification of credit ownership/holdings; the identification, facilitation of tracking and transfer of credit ownership/holding from issuance to cancellation/retirement; the identification of unit status including issued, retired, canceled; the assignment of unique serial numbers to credits, which includes the designation of the country of origin and vintage and public documentation of sector of origin and REDD+ program documentation.

Q9. Are provisions in place for registry account screening, including...	
a) ...provisions ensuring the screening of requests for registry accounts? ( <i>Paragraph 2.4.7</i> )	<input checked="" type="checkbox"/> YES
b) ...provisions restricting the programme registry (or registries) accounts to registered businesses and individuals? ( <i>Paragraph 2.4.7</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** The steps involved in the Account Opening and review process are detailed in the section “Opening an ART Registry Account” on the ART website: <https://www.artredd.org/art-registry/> ART receives registry account applications via the ART Registry platform. The ART Registry Administrator conducts account application reviews through an extensive screening process. Accounts are only approved for registered businesses/legal entities that meet ART’s Know Your Customer (KYC) requirements. Individuals are not permitted to open ART accounts.

**Evidence:** All ART Registry Transaction account applications require, at a minimum, the following documentation:

- Execution of the legal *ART Registry Terms of Use* agreement by an authorized corporate representative, who is named as the Account Manager;
- A board resolution or official letter from a corporate officer stating that the organization has chosen to open an ART Registry account and that the Account Manager [named in the letter or resolution] is authorized to execute the Terms of Use and to manage the account on behalf of the organization;
- A copy of the applicant’s Articles of Incorporation or other legal organizational documents; and
- A notarized, government-issued identification with a photograph of the Account Manager.

ART does not approve registry accounts for individuals; ART Registry accounts are only approved for authorized government entities and registered businesses/legal entities that meet ART’s KYC screening requirements. Section 4 (pg 3-5) of the *ART Registry Terms of Use* lists the Account Approval process: “(a) Account Holder may apply to open an account on the Registry by submitting the necessary documentation as set forth in the Operative Documents and procedures set out by the Administrator, including satisfying other background check requirements in accordance with the Operative Documents (“Applicant Approval Process”). By applying to open an account, Account Holder shall be bound by these Terms of Use. (b) The following requirements must be satisfied to open an account: (i) Account Holder has submitted complete and signed original or certified electronic versions of all documentation required by the Administrator and Operative Documents to Administrator’s satisfaction, including satisfying the Applicant Approval Process; (ii) Account Holder has paid any applicable fees set forth in the Fee Schedule; and (iii) Account Holder has complied with any other requirements specified in the Operative Documents or by Administrator from time to time. Administrator shall review such documentation and, may, in its discretion, determine to approve Account Holder’s account application (“Account Approval”). Account Holder cannot hold, transfer, surrender or retire TREES Credits on the Registry until the Account Holder has obtained Account Approval.”

Account access via unique login ID and password is only provided to the individual approved and listed as the Account Manager and other Authorized Account Representatives and Agents, which must be individually reviewed and approved by the ART Secretariat. Per Section 4(f) (pg 4) of the *ART Registry Terms of Use*, the Account Manager shall ensure that any of its owners, trustees, members, officers, directors, employees, agents appointed as Account Holder’s agent (“Agents”) and/or any other agents to whom it has provided access to the Registry

(collectively, the “Representatives” or “Users”) agree to comply with the Operative Documents and the Terms of Use: “Account Holder shall appoint an individual as its primary representative to exercise and fulfil the Account Holder’s rights and obligations under these Terms of Use and the Operative Documents (“Account Manager”). Account Holder may appoint, or may authorize Account Manager to appoint, one or more representatives to fulfill rights and obligations under these Terms of Use and the Operative Documents (each of Account Manager and one or more representatives, an "Authorized Representative"). Each Authorized Representative must agree to, and will be bound by, these Terms of Use as if they themselves are the Account Holder.”

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The full documentation can be found in the *ART Registry Terms of Use* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) available on the ART website (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

ART recently announced that it will be transitioning in late 2025 from the APX registry platform to a new registry platform operated by ICE (the Intercontinental Exchange). ICE is a leading global provider of technology and data and the world’s largest operator of environmental derivatives markets, including operating the New York Stock Exchange. This announcement is publicly available on the ART website here: <https://www.artredd.org/launch-partners-acr-and-art-will-transition-to-next-generation-registry-platform-in-2025/>

All current ART Registry account screening provisions and restrictions as described herein will remain in place when ART transitions to the ICE platform.

Q10. Does the programme have procedures in place...	
a) ...to ensure that the registry is secure (i.e. that robust security provisions are in place)? ( <i>Paragraph 2.4 (c)</i> )	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? ( <i>Paragraph 2.4.8</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** The *Master Services Agreement (MSA)* executed between Environmental Resources Trust (ERT) and APX for ART Registry services, and updated from time to time, includes a description of the APX Platform Security provisions with which APX agrees to comply including provisions for periodic audits of registry compliance with security protocols. In the *MSA*, APX represents that it will follow best industry practice to secure, back up and

recover all information stored by or on behalf of APX as part of the Registry Service. APX further commits to conducting Service Organization Controls (SOC) 2 Type II audits on a biennial basis, as defined by the American Institute of Certified Public Accountants (AICPA) and shall provide a copy of such audit report(s) to ART.

**Evidence:** The *Master Services Agreement (MSA)* between Environmental Resources Trust (ERT) at Winrock and APX was executed in 2019 and amended from time to time. The *MSA* is a private legal agreement between Winrock and APX and not posted publicly.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
ART recently announced that it will be transitioning in late 2025 from the APX registry platform to a new registry platform operated by ICE (the Intercontinental Exchange). ICE is a leading global provider of technology and data and the world’s largest operator of environmental derivatives markets, including operating the New York Stock Exchange. This announcement is publicly available on the ART website here: <https://www.artredd.org/launch-partners-acr-and-art-will-transition-to-next-generation-registry-platform-in-2025/>

All current ART Registry functionality and contractual obligations as described herein related to Registry security and periodic audits for compliance with security provisions will be supported by the ICE platform and agreed by ICE for the provision of Registry services.

**Q11.** If the programme registry has the capability to directly transfer units to/from any other registries or equivalent tracking systems that are not operated by the programme, list any/all other registries to which the programme’s registry(ies) are linked and indicate where these linkages are publicly disclosed: (*Paragraph 2.4 (e)*)

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):  
The ART Registry is not linked to any other registries.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Q12.** In respect of any registry linkages identified under **Q11** above, list any/all data exchange standards or systems to which the programme’s registry(ies) conform and indicate where this information is publicly disclosed: (*Paragraph 2.4 (f)*)

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):  
The ART Registry is not linked to any other registries.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q13. Does the programme Registry publicly display information... ( <i>Paragraph 2.3.1</i> )	
a) ...on each batch of cancelled units?	<input checked="" type="checkbox"/> YES

b) ...in a machine-readable format (e.g., XLS, CSV) that is searchable and downloadable?	<input checked="" type="checkbox"/> YES
c) ...at no cost?	<input checked="" type="checkbox"/> YES
d) ...with no login credentials required?	<input checked="" type="checkbox"/> YES

Provide evidence of the registry features referred to in a) through d):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The ART Registry publicly displays information on each batch of canceled credits in a machine-readable, searchable and downloadable (CSV) format at no cost and with no login credentials required. See the ART Registry public “Canceled Credits” report here: <https://art.apx.com/myModule/rpt/myrpt.asp?r=208> This public report is linked on the ART website: <https://www.artredd.org/art-registry/>

A screenshot of the public report is pasted below:



# ART

Architecture for  
REDD+ Transactions

[Home](#)

Canceled Credits



Vintage	Credit Serial Numbers	Quantity of Credits	Status Effective	Eligible for CORSIA 2021-2023 Compliance Period (Pilot Phase)	Eligible for CORSIA 2024-2026 Compliance Period (First Phase)	CCP Approved	Program ID	Program Name	Crediting Program and Standard	Program Type	Standard Version	Program Jurisdiction(s)	Program Country	Date Approved	Account Holder	Cancellation Reason
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**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

In the second quarter of 2025, the ART Registry will introduce a new “Paris Agreement Article 6 and CORSIA” public report that contains all of the content above. The report populates with credits that meet any of the following criteria:

- CORSIA Eligible (any vintage)
- CORSIA Pending (post-2020 vintage, ICAO’s Emission Unit Criteria requirements have been met but designation as CORSIA Eligible is contingent upon receipt of a Host Country Letter of Authorization and Project Proponent submission of an ART-approved CORSIA Double Claiming Compensation Mechanism)
- Host Country Letter of Authorization has been accepted

The report can be filtered within the ART Registry User Interface or via a downloaded, machine-readable .csv file to sort exclusively for credits by any field, including: 1. Canceled for the purpose of making a claim under CORSIA (Cancellation Type field = “CORSIA Compliance”); 2. Canceled for a specific Compliance Period (CORSIA Compliance Period = “Pilot Phase 2021-2023” or “First Phase 2024-2026” and/or 3. Canceled on behalf of a particular airline (i.e., Aeroplance Operator = X).

ART recently announced that it will be transitioning in late 2025 from the APX registry platform to a new registry platform operated by ICE (the Intercontinental Exchange). ICE is a leading global provider of technology and data and the world’s largest operator of environmental derivatives markets, including operating the New York Stock Exchange. This announcement is publicly available on the ART website here: <https://www.artredd.org/launch-partners-acr-and-art-will-transition-to-next-generation-registry-platform-in-2025/>

All current ART Registry functionality as described herein related to information in the ART “Canceled Credits” report will be supported by the ICE platform.

<p>Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (<i>please select</i>)? (Paragraph 2.3.1)</p> <p><input checked="" type="checkbox"/> Quantity of emission units cancelled</p> <p><input checked="" type="checkbox"/> Start of serial numbers</p> <p><input checked="" type="checkbox"/> End of serial numbers</p> <p><input checked="" type="checkbox"/> Date of cancellation</p> <p><input checked="" type="checkbox"/> Name of Programme (<i>if the Registry holds units from multiple Programmes</i>)</p> <p><input checked="" type="checkbox"/> Unit type</p> <p><input checked="" type="checkbox"/> Host country</p> <p><input checked="" type="checkbox"/> Methodology</p> <p><input checked="" type="checkbox"/> Start date of the activity’s first crediting period</p> <p><input checked="" type="checkbox"/> Vintage year of the unit or batch of units</p> <p><input checked="" type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible</p> <p><input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled</p> <p><input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled</p> <p><input checked="" type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Provide evidence of the registry features referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The ART Registry publicly displays machine readable information on each batch of canceled credits with discrete fields for every item on the above list. See the ART Registry pubic “Canceled Credits” report here: <https://art.apx.com/myModule/rpt/myrpt.asp?r=208> This public report is linked on the ART website: <https://www.artredd.org/art-registry/>

A screenshot of the public report and credit details is pasted below:

Canceled Credits																
Vintage	Credit Serial Numbers	Quantity of Credits	Status Effective	Eligible for CORSIA 2021-2023 Compliance Period (Pilot Phase)	Eligible for CORSIA 2024-2026 Compliance Period (First Phase)	CCP Approved	Program ID	Program Name	Crediting Program and Standard	Program Type	Standard Version	Program Jurisdiction(s)	Program Country	Date Approved	Account Holder	Cancellation Reason
2021	ART-GY-102-2021-11-2759599 to 2760598	1,000	02/28/2025	Yes	Yes		ART102	Guyana	ART - The REDD+ Environmental Excellence Standard (TREES)	Forest Carbon			GUYANA	2/28/2024 3:18:54 PM	Mercuria Energy Trading SA	CORSIA Compliance

#### Credit Details

#### Credit Information

Vintage: **2021**  
Origination Program: **ART**  
Credit Serial Numbers: **ART-GY-102-2021-11-2759599 to 2760598**  
Quantity of Credits: **1000**  
HFLD: **Yes**  
Removal: **No**  
CCP Approved:  
CORSIA Eligible Date: **02/21/2024**  
Are these emission reductions/removals covered by host country NDC target?: **Yes**  
Are these emissions reductions/removals CORSIA pending?: **No**  
Is a corresponding adjustment required?: **Yes**  
Has a corresponding adjustment been applied?: **Yes**  
Aeroplane Operator: **ALL NIPPON AIRWAYS CO., LTD, PHASE 1**  
Date Approved: **02/28/2024**  
Status of Credits: **Canceled**  
Status Effective Date: **28 Feb 2025 14:33:10 GMT**

#### Originating Program Details

Program Type: **Forest Carbon**  
Standard Version: **NA**  
Methodology: **ART - The REDD+ Environmental Excellence Standard (TREES)**  
Program Name: **Guyana**  
Program State: **NA**  
Program Country: **GY**  
Designation(s): **NA**  
Program Validation/Verification Body (VVB): **NA**  
Program Documentation: [View](#)

Full documentation supporting this response can be evidenced in the *ART Registry Operating Procedures* ([https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures\\_Jan-2025.pdf](https://artredd.org/wp-content/uploads/2025/01/ARTRegistryOperatingProcedures_Jan-2025.pdf)) which are publicly available on the ART website (<https://www.artredd.org/art-registry/>). Section 9.1 (pg 27-28) of the *ART Registry Operating Procedures* specifies details about Public Reports on the ART Registry.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

In the second quarter of 2025, the ART Registry will introduce a new “Paris Agreement Article 6 and CORSIA” public report that contains all of the content above. The report populates with credits that meet any of the following criteria:

- CORSIA Eligible (any vintage)
- CORSIA Pending (post-2020 vintage, ICAO’s Emission Unit Criteria requirements have been met but designation as CORSIA Eligible is contingent upon receipt of a Host Country Letter of Authorization and Project Proponent submission of an ART-approved CORSIA Double Claiming Compensation Mechanism)
- Host Country Letter of Authorization has been accepted

The report can be filtered within the ART Registry User Interface or via a downloaded, machine-readable .csv file to sort exclusively for credits by any field, including: 1. Canceled for the purpose of making a claim under CORSIA (Cancellation Type field = “CORSIA Compliance”); 2. Canceled for a specific Compliance Period (CORSIA Compliance Period = “Pilot Phase 2021-2023” or “First Phase 2024-2026” and/or 3. Canceled on behalf of a particular airline (i.e., Aeroplace Operator = X).

ART recently announced that it will be transitioning in late 2025 from the APX registry platform to a new registry platform operated by ICE (the Intercontinental Exchange). ICE is a leading global provider of technology and data and the world's largest operator of environmental derivatives markets, including operating the New York Stock Exchange. This announcement is publicly available on the ART website here: <https://www.artredd.org/launch-partners-acr-and-art-will-transition-to-next-generation-registry-platform-in-2025/>

All current ART Registry functionality as described herein related to information in the ART "Canceled Credits" report will be supported by the ICE platform.

**PART 3: *Methods and assumptions*: Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations; Quantification and MRV; Offset Credit Issuance and Retirement Procedures**

**Criterion: Clear methodologies and protocols, and their development process**

Q1. Provide *evidence*<sup>12</sup> that the programme's qualification and quantification methodologies and protocols are *in place* and *available for use* (i.e., finalized and not in "draft" form), including where the programme's existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

ART's qualification and quantification methodologies and protocols are specified in *The REDD+ Environmental Excellence Standard (TREES) 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>). This is in place, available for use, and publicly accessible on the ART website (<https://www.artredd.org/trees/>).

Per Section 1.1 of *TREES 2.0* (p 12): "The REDD+ Environmental Excellence Standard (TREES) sets out ART requirements for the quantification, monitoring, and reporting of GHG emissions and removals; demonstration of implementation of the Cancún Safeguards; and verification, registration, and issuance of TREES credits. TREES has been designed to ensure that all TREES credits issued are real, measured, permanent, additional, net of leakage, verified by an accredited independent third party, and are not double counted. As a result, TREES credits will represent high quality while still allowing flexibility for implementation of REDD+ programs at a national level or subnational as an interim measure."

B. Any planned/forthcoming changes, including their expected timelines (*if none*, "N/A"):

N/A

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<sup>12</sup> For this and subsequent "evidence" requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in "SECTION II: INSTRUCTIONS—Form Completion".



Q2. Summarize the programme’s process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies, and indicate where this process is publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Section 1.2.2 (pg 14) of *TREES 2.0* states ART’s process for reviewing and revising TREES:

“The ART Secretariat and ART Board will conduct a review of TREES at a minimum of every three years and update the Standard if deemed necessary, including input from technical expert committees and stakeholders as well as relevant decisions of the UNFCCC.

The Secretariat will solicit broad stakeholder input to TREES and future updates and revisions to TREES through a public comment period. TREES will be posted publicly for stakeholder review and consultation for at least 60 days prior to review by the Secretariat and Board. The Board will consider stakeholder comments and make decisions on any changes prior to adoption and publication of TREES. The Secretariat will prepare responses to submitted comments and post on the ART website the comments and responses along with the Board-approved version of the Standard.”

This process is publicly disclosed in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>), which is publicly accessible on the ART website (<https://www.artredd.org/trees/>). The TREES 2.0 and 1.0 development process, stakeholder consultation, and Board approval documentation are publicly available here (<https://www.artredd.org/trees/process-documentation/>).

ART will follow the same process for the development of any new methodologies or protocols, including updates to *TREES 2.0*. This will include collaboration with individual subject matter experts, an active stakeholder consultation process, review and consideration of stakeholder comments and feedback by the ART Secretariat, presentation to the ART Board of a synthesis of comments and proposed responses, decision by the ART Board by consensus or majority vote about any proposed changes to *TREES 2.0*, and publication of all comments and responses as well as a Statement of Reasons on the ART website.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

Per the requirement to review TREES at least every three years, ART began the review of *TREES 2.0* in 2024 (<https://www.artredd.org/art-announces-process-to-review-trees/>). The process is still in progress, and it is not yet possible to predict what changes may be made as a result of the review. The process is expected to be completed in late 2025. If warranted, ART will submit a Material Change notice to ICAO following the release of TREES 3.0.

#### **Criterion: Scope considerations**

Q3. What level of activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale)? Please indicate where the programme (a) defines and (b) publicly discloses the level(s) at which activities are allowed under the programme: (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Architecture for REDD+ Transactions (ART) is a global carbon crediting program that certifies high-integrity emission reductions and removals from protecting and restoring forests at scale. ART only credits jurisdiction-scale REDD+ activities. Section 3.1 (pg 21-23) of *TREES 2.0* defines and publicly discloses eligible entities and the level(s) at which activities are allowed:

### “3.1 ELIGIBLE ENTITIES

Participants shall be national governments (i.e., the highest level of government that exists in the country), or subnational governments no more than one administrative level down from national level provided the requirements in section 3.1.1 are met. No scale thresholds apply to national participants with national accounting areas.

While ART does not directly credit projects or similar smaller-scale activities, ART recognizes that Participants will work with the private sector, Indigenous Peoples and local communities (IPLCs) and other stakeholders to design and implement successful programs. ART does not prescribe how such activities must be nested or incorporated into national or subnational programs in order to allow each Participant to determine the arrangement that is best for their individual needs.

#### 3.1.1 Subnational accounting

During an interim period through December 31, 2030, subnational accounting areas may be registered under ART as a recognized step to national-level accounting. After the interim period, accounting shall be at a national level. Participants registering subnational accounting areas may be a national government or a subnational government.

Where a subnational accounting area is registered by a national government:

- The boundaries of the subnational accounting area shall correspond with the entire area of one or several administrative jurisdictions no more than one administrative level down from national level and/or one or several recognized Indigenous territories; AND
- The included jurisdiction(s) and/or recognized Indigenous territory(ies) do not need to be contiguous; AND
- Aggregation of jurisdictions and/or recognized indigenous territories must be conducted in line with the safeguards in TREES Section 12; AND
- The total subnational accounting area must be comprised of a total forest area of at least 2.5 million hectares based on area at the beginning of the TREES Crediting Period AND
- The crediting period for subnational accounting shall end on December 31, 2030 regardless of how many years have passed in the crediting period.

Where a subnational accounting area is registered by a subnational government:

- The boundaries of the subnational accounting area shall correspond with the entire area of the single administrative jurisdiction; AND
- The jurisdiction must be comprised of a total forest area of at least 2.5 million hectares based on area at the beginning of the TREES Crediting Period; AND
- The crediting period for subnational accounting shall end on December 31, 2030 regardless of how many years have passed in the crediting period.

Subnational jurisdictions may not aggregate as direct subnational participants, however, they may aggregate as part of a national government submission of a subnational accounting area.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q4. Please indicate where the programme (a) defines, and (b) publicly discloses, the eligibility criteria for each type of offset activity (e.g., methodology applicability conditions; which sectors, project types, and geographic locations are covered) (*Paragraph 2.2*)

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART ensures consistency with this requirement by having publicly disclosed eligibility criteria in Sections 3.1, 3.2, 5.2.1, and 5.3 of *TREES 2.0*.

**Evidence:**

Section 3.2 (pg 23) of *TREES 2.0* defines and publicly discloses which activities are eligible for crediting: “Activities that are eligible under TREES include all REDD+ activities except removals from forests remaining forest. Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs. It is expected that the implementation plan will be the National REDD+ Strategies/Action Plan developed in accordance with the Warsaw Framework. If a different implementation plan is submitted under TREES, the Participant must explain any differences between the two plans. In the case when a Participant is using a subnational accounting area, the Participant must specify which REDD+ interventions from its National REDD+ Strategies/Action Plan are relevant to the subnational accounting area.”

There is no geographic limitation or restriction under ART. ART is currently applicable to national governments and subnational-scale programs (which may be administered by either the national government, or, by a subnational government that has obtained national government approval, if necessary). Projects are not eligible for crediting under ART. Section 3.1 (pg 21-23) of *TREES 2.0* defines and publicly discloses eligible entities:

**“3.1 ELIGIBLE ENTITIES**

Participants shall be national governments (i.e., the highest level of government that exists in the country), or subnational governments no more than one administrative level down from national level provided the requirements in section 3.1.1 are met. No scale thresholds apply to national participants with national accounting areas.

While ART does not directly credit projects or similar smaller-scale activities, ART recognizes that Participants will

work with the private sector, Indigenous Peoples and local communities (IPLCs) and other stakeholders to design and implement successful programs. ART does not prescribe how such activities must be nested or incorporated into national or subnational programs in order to allow each Participant to determine the arrangement that is best for their individual needs.

### 3.1.1 Subnational accounting

During an interim period through December 31, 2030, subnational accounting areas may be registered under ART as a recognized step to national-level accounting. After the interim period, accounting shall be at a national level. Participants registering subnational accounting areas may be a national government or a subnational government.

Where a subnational accounting area is registered by a national government:

- The boundaries of the subnational accounting area shall correspond with the entire area of one or several administrative jurisdictions no more than one administrative level down from national level and/or one or several recognized Indigenous territories; AND
- The included jurisdiction(s) and/or recognized Indigenous territory(ies) do not need to be contiguous; AND
- Aggregation of jurisdictions and/or recognized indigenous territories must be conducted in line with the safeguards in TREES Section 12; AND
- The total subnational accounting area must be comprised of a total forest area of at least 2.5 million hectares based on area at the beginning of the TREES Crediting Period AND
- The crediting period for subnational accounting shall end on December 31, 2030 regardless of how many years have passed in the crediting period.

Where a subnational accounting area is registered by a subnational government:

- The boundaries of the subnational accounting area shall correspond with the entire area of the single administrative jurisdiction; AND
- The jurisdiction must be comprised of a total forest area of at least 2.5 million hectares based on area at the beginning of the TREES Crediting Period; AND
- The crediting period for subnational accounting shall end on December 31, 2030 regardless of how many years have passed in the crediting period.

Subnational jurisdictions may not aggregate as direct subnational participants, however, they may aggregate as part of a national government submission of a subnational accounting area.”

Section 5.2.1 (pg 34-35) of *TREES 2.0* defines and publicly discloses the eligibility criteria for jurisdictions that wish to use the High Forest, Low Deforestation approach for crediting emission reductions: “In order to qualify as an HFLD Participant under ART and use the optional HFLD Crediting Level approach, national or subnational Participants must demonstrate that they meet the HFLD Score threshold in each year of the historical reference period for their accounting area, which may include recognized Indigenous territories. This must be demonstrated at the beginning of each Crediting Period and the HFLD designation remains applicable for all five years of the Crediting Period... Participants whose forest cover is greater than 50% and annual deforestation rate is less than 0.5% during each year of the historical reference period are eligible to calculate an HFLD Score. The HFLD Score is the sum of the Participant’s Forest Cover Score and the Participant’s Deforestation Rate Score as exemplified in

the figures below and outlined in the following equations. Participants whose HFLD Score is 0.5 or higher for each year of the reference period meet the HFLD Score threshold and are considered HFLD Participants under ART.”

Section 5.3 (pg 37-38) of *TREES 2.0* defines and publicly discloses the eligibility criteria for jurisdictions that wish to use the Removals crediting approach: “In order to be eligible for crediting from removals, for any year that Participants wish to claim crediting from removals, they must also demonstrate that emissions from deforestation and degradation have been reduced below the TREES Crediting Level during the same year. Removals from the conversion of non-forest to forest are eligible under TREES, provided they occur on lands that have been non-forest for a period of five (5) years prior to the start of planting or restoration activities.”

Both natural restoration and commercial activities are eligible for removals crediting if all other requirements are met. Further guidance clarifying eligibility criteria for crediting removals is presented in the *Guidance for Meeting the Requirements of TREES 2.0 for Removals Crediting* (<https://www.artredd.org/wp-content/uploads/2025/02/Removals-Accounting-Guidance-Feb-2025-FINAL.pdf>) which is publicly accessible on the ART website (<https://www.artredd.org/trees/summaries-guidance/?sub=guidance>).

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Criterion: Offset credit issuance and retirement procedures** (Continued)

Q5. Does the programme have in place procedures defining... ( <i>Paragraph 2.3</i> )	
a) ...the length of crediting period(s)?	<input checked="" type="checkbox"/> YES
b) ...whether crediting periods are renewable?	<input checked="" type="checkbox"/> YES
c) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the procedures referred to in a) and b), including their availability to the public:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART ensures consistency with this requirement by having publicly disclosed procedures regarding the length of the crediting period and renewal of crediting periods in Section 2 of *TREES 2.0*. Crediting periods are five years in length and are renewable as long as the eligibility criteria can be met.

**Evidence:**

Section 2.3 (pg 18) of *TREES 2.0* defines the length of the crediting period and specifies whether crediting periods are renewable: “The crediting period under TREES shall be five calendar years. The initial crediting period may

begin up to four calendar years prior to the year the Participant submits the TREES Concept Note but may not overlap with the historical reference period used to determine the initial crediting level. All subsequent crediting periods shall begin on the date following the end date of the previous crediting period. The crediting period may be less than 5 years only in cases where the Participant is subnational, and must therefore terminate its crediting period on December 31, 2030, per section 3.1.1 of this Standard.”

For Participants who wish to generate CORSIA-eligible credits, Section 6.2 (pg 40) of *TREES 2.0* specifies a minimum length of combined crediting periods: “For Participants that wish to have credits deemed eligible for ICAO’s Carbon Offsetting Scheme for International Aviation (CORSIA), TREES requires that the Participant agree to monitor, report and verify under TREES for a minimum of four five-year crediting periods (20 years).”

ART does not set a limit on total length of combined crediting periods, with the stated exception of subnational accounting areas only permitted until the end of 2030. Sections 2.2 and 2.3 (pg 17-18) of *TREES 2.0* specify the crediting period renewal process: “The crediting period renewal process occurs as outlined in Section 2.2. The Participant shall submit a revised TREES Registration Document for validation following the first year of a new crediting period, along with its Year 1 TREES Monitoring Report for verification. The crediting level shall be recalculated in accordance with Section 5.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

**Criterion: Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional**

Q6. Does the Programme have procedures in place to ensure, and to support activities to analyze and demonstrate, legal or regulatory additionality <sup>13</sup> ?	<input type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

From *ART’s Additionality Primer* (<https://www.artredd.org/wp-content/uploads/2024/12/Additionality-Primer-Sep-2024-FINAL.pdf>, p 5):

“ART does not require a demonstration of regulatory additionality, which is consistent with other jurisdictional

<sup>13</sup> Legal or regulatory additionality means that the programme’s carbon offsets represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate

scale REDD+ crediting programs. While additionality tests that incorporate regulatory mandates are important for project-level REDD+, they are not appropriate for national or subnational programs. This is because in a jurisdictional scale crediting program, the Participants are governments that already possess regulatory frameworks. They often have existing laws and policies in place, though they may not be consistently enforced. In a jurisdictional approach, applying regulatory levers is an important part of the Participant's strategy for addressing forest loss. If a carbon crediting program prevented jurisdictions from using such key tools, then this would significantly reduce their ability to affect change.

Domestic policies can be some of the most effective means to address the drivers of deforestation. Domestic policies could include a wide variety of legal, regulatory and policy measures that influence various aspects of land use, including permitting requirements, land and forest management policies, addressing land tenure issues, offering incentives, improving enforcement of policies, and using fiscal levers, as well as many others. Policies and laws are important tools for governments to reduce their emissions, thus requiring test of regulatory additionality are inappropriate at jurisdictional REDD+ scales."

As outlined in *TREES 2.0* Section 3.2, Participants are required to provide a REDD+ Implementation Plan which outlines the REDD+ activities implemented as part of their program, including regulations and enforcement (p 23): "Each TREES Participant shall submit a REDD+ implementation plan as part of the initial documentation and each subsequent TREES Monitoring Report which outlines the new and ongoing programs or activities including locations planned to achieve the ERRs."

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, "N/A"):  
N/A

Q7. Identify one or more of the methods below for which the programme has procedures in place to ensure, and to support activities to analyze and demonstrate, that credited mitigation is additional; which can be applied at the project- and/or programme-level: (*Paragraphs 3.1, and 3.1.2 - 3.1.3*)

- ☐ Barrier analysis
- ☐ Common practice / market penetration analysis
- ☐ Investment, cost, or other financial analysis
- ☒ Performance standards / benchmarks

Summarize and provide evidence of the policies and procedures referred to above, including describing any/all additionality rules/policies as well as analyses and test types that are utilized under the programme:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**



Under TREES, additionality at the jurisdictional scale for the TREES Crediting Level and the Removals crediting approaches is ensured through a performance-based approach that is established by a conservative historical baseline or “crediting level”. The performance-based approach for additionality under ART ensures that credits will only be issued if emissions are demonstrated to be reduced below the crediting level, or removals are demonstrated to be above the crediting level. Using historical averages to set the baseline (against which performance is assessed, and additionality is determined) naturally captures current impacts of laws, regulations, fiscal policies, commodity prices, local and regional actions, all the many layers that impact a jurisdiction’s performance. Historical averages also capture cycles of drought, pest infestation, fires and other natural disasters which may vary from year to year. The impact of future changes can be truly evaluated only by using the integrated annual emissions. To do otherwise would allow cherry picking of only some factors that may have an impact without including all. Conceptually, using a performance-based approach for jurisdictional additionality assessments is the most relevant because governments already have the power to draft and enforce legislation to address emissions; the fact that they haven’t been incentivized to do so to date (resulting in forest loss) means that any generated results based on jurisdictional actions as compared to the jurisdiction’s own recent historical past is the best metric to demonstrate additional climate progress.

This type of performance-based additionality is widely accepted among carbon market stakeholders and is the most appropriate for jurisdictional-scale REDD+ programs. ART requires all Participants to describe the drivers of deforestation and degradation within their accounting areas, as well as the new and ongoing activities they undertake to mitigate these drivers. The performance-based approach for additionality guarantees that credits will only be issued for reductions and removals beyond the crediting level, ensuring that the new and revised, or improved, REDD+ activities are driving climate mitigation performance and yielding TREES Credits.

Emissions reductions generated using the TREES Crediting Level demonstrate additionality when monitored and reported emissions are verifiably below the performance threshold defined by the TREES Crediting Level (historical 5-year period average). The crediting level must be updated every five calendar years and may not be higher than the previous crediting level. This ensures continued additionality of any generated emission reductions.

Removals generated using the TREES Removals Crediting Level demonstrate additionality through a two-step process:

- a. The Participant’s emissions from deforestation and degradation have been reduced below the conservative historical TREES Crediting Level during the same year removals credits are sought; in other words, removal activities can only be credited if emission reductions were also achieved in the same accounting area during the same period; and
- b. The Participant’s monitored and reported removals are verifiably above the TREES Removals Crediting Level based on a historical 5-year reference period.

**Evidence:**

Section 3.3 of *TREES 2.0* (p 23): “Additionality for participants using the TREES Crediting Level and the TREES Removals Crediting Level uses a performance-based approach in that only emissions achieved below a conservative historical crediting level and removals achieved any year above a historical crediting level will be eligible for crediting. In this way, additionality will be ensured by issuing only TREES credits that are below

historical forest emissions and in excess of historical removals. Only reported emission reductions and removals that are verifiably better than the TREES Crediting Level will be eligible for receiving TREES credits.”

Section 5.1 of *TREES 2.0* (p 33) on calculating a TREES Crediting Level for emissions:

“For each crediting period Participants shall calculate an emissions crediting level from the average of emissions during a historical period.

The reference period for the crediting level under TREES shall be 5 calendar years. It must be demonstrated that there is no bias in the selection of data used to calculate the crediting level, and interpolation is permissible in cases where data does not coincide with the specified calendar years. The reference period may not overlap with the crediting period and there may be no gaps between the end of the reference period and the start of each TREES crediting period as defined in Section 2.3. The initial crediting period start date shall not be more than four calendar years prior to the year of submittal of the TREES Concept.

The TREES Crediting Level shall be updated every five calendar years starting with the first year of crediting. An updated crediting level may not be higher than the previous crediting level. If a new crediting level value is greater than the previous crediting level value, the previous crediting level must be used for the new crediting period. When a new pool or activity is added the new crediting level must be calculated with the new pool or activity included in the 5-year reference data. This represents the only circumstance in which a crediting level could rise from one crediting period to the next.”

Section 5.3 of *TREES 2.0* (p 37-38) on calculating a TREES Crediting Level for removals:

“In order to be eligible for crediting from removals, for any year that Participants wish to claim crediting from removals, they must also demonstrate that emissions from deforestation and degradation have been reduced below the TREES Crediting Level during the same year. Removals from the conversion of non-forest to forest are eligible under TREES, provided they occur on lands that have been non-forest for a period of five (5) years prior to the start of planting or restoration activities.

The crediting level for removals consists of an average annual area of conversion from non-forest to forest during the 5 calendar-year reference period. Annual areas converted from non-forest to forest during the crediting period that exceed the 5-year historical average are eligible for crediting.

...

If stratification clearly distinguishes the areas of natural forest restoration, they can be treated separately from commercial forests. All new areas of natural forest restoration reported under ART are eligible for crediting<sup>16</sup>; and, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting.

If unable to stratify between commercial forest and natural forest restoration (or for commercial forest only), the crediting level shall be established using an average of the annual area of conversion of non-forest to forest during the 5 calendar-year historical period preceding the crediting period. This annual average area of non-forest to forest conversion shall serve as the crediting level for removals crediting.”

Further explanation is available in *ART's Additionality Primer*: <https://www.artredd.org/wp-content/uploads/2024/12/Additionality-Primer-Sep-2024-FINAL.pdf>.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

Q8. If the Programme provides for the use of non-traditional or new additionality analysis/tests (*i.e.* method(s) *not* listed in Q7 above and *not* a positive list per Q10 below), describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

**A.** Information reflecting the current state of the programme and its documentation (*i.e.*, as of the time that this form was completed):

N/A. ART has three crediting approaches – the TREES Crediting Level and the Removals crediting approach, which both use a performance-based approach to additionality as described in the response to question 7, and the HFLD Crediting Level which uses a positive list approach to additionality as described in the response to question 10.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

Q9. For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting... ( <i>Paragraph 3.1</i> )	
a) assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods?	<input checked="" type="checkbox"/> YES
b) reviewed by the programme?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including their availability to the public:

**A.** Information reflecting the current state of the programme and its documentation (*i.e.*, as of the time that this form was completed):

**Summary:**

Additionality and baseline setting are assessed by an accredited and independent Validation and Verification Body (VVB) and the ART Secretariat before issuance is ultimately approved by the ART Board.

The Crediting Level(s) (e.g. baseline) used by the Participant must be described and documented in the TREES Registration Document (TRD). The TRD, along with all supporting documentation and calculation worksheets, is submitted to the ART Secretariat for review, as well as to an accredited VVB for validation and verification. Additionality is determined by verifying that all reported emissions and removals, submitted in the TREES Monitoring Report (TMR), are lower than the Crediting level in the case of emissions or higher than the Crediting level in the case of removals. The scope of validation and verification is outlined in Section 3 of the *TREES Validation and Verification Standard* and includes the review and assessment of both the Crediting Level (during validation) and additionality (during verification). The TRD and TMR are also both reviewed by the ART Secretariat before validation and verification begin, and the issuance is ultimately approved by the ART Board.

**Evidence:**

Section 2.1 and 2.2 of *TREES 2.0* (p 16-18) lay out the steps for registration, validation, verification, and issuance, including the roles of Participants, VVBs, the ART Secretariat, and the ART Board.

Section 2.1.1 of the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>, p 7): “Validation and Verification Bodies (VVBs) must be accredited for ISO 14065 with ART included in its scope by an International Accreditation Forum (IAF) member with whom ART has a Memorandum of Understanding (MOU).”

Section 3.6.2 of the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>, p 16): “In addition to the Attestation of Validation and Verification Body, which includes detailed and comprehensive conflict of interest provisions, ART-approved VVBs must execute a Participant-specific TREES Validation and Verification Conflict of Interest Form for each validation or verification.”

Required templates for the TREES Registration Document (including Section 10 on Crediting Level, p 18) and TREES Monitoring Report (including Section 14 on quantifying Emissions Reductions and Removals, p 19) are available on the ART website: <https://www.artredd.org/trees/standard-and-templates/?sub=templates>.

Section 3.3 of the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>, p 13) describes the scope of validation of the TREES Registration Document: “Crediting Level – The VVB evaluates whether the Participant is eligible to use the selected crediting approach if the Removals or HFLD Crediting Approaches are used. The VVB then evaluates whether the data and parameters used to construct the initial TREES, Removals, or HFLD crediting level meet all the accounting requirements of TREES and whether the initial crediting level itself has been estimated correctly. The VVB also evaluates whether the uncertainty calculation was performed correctly.”

Section 3.4 of the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>, p 15) describes the scope of verification of the TREES Monitoring Report: “Emission Reductions and Removals – The VVB verifies whether the ART Participant’s calculation of the emission reductions and removals, if quantified, over the reporting period is correct, including evaluating that the reversals and leakage deductions are appropriately applied. The VVB ensures that emissions reductions using the HFLD crediting approach and removals are clearly identified to ensure proper labeling in the ART Registry.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q10. If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types)( <i>Paragraph 3.1</i> ):	
a) Are the criteria for such positive lists conservative?	<input checked="" type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input checked="" type="checkbox"/> YES

c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and how these are conservative, b) their availability to the public, and c) how item on the list was determined to be additional, in line with the criteria:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:**

Emissions reductions generated using the HFLD Crediting Level use a positive list additionality test. This is based on categorizing Participant status and a conservative estimate of forest loss that underpins the crediting approach.

Published scientific projections (Busch & Engelmann 2017) are that future deforestation will extend into intact, high carbon forests, resulting in greenhouse gas emissions of an estimated 170 billion tonnes of CO<sub>2</sub> by 2050, equivalent to four times annual global CO<sub>2</sub> emissions in 2019. TREES 2.0 incentivizes jurisdictions to continue to conserve intact forests since protecting the carbon of these forests is essential to meeting the goals of the Paris Agreement.

ART recognizes that HFLD jurisdictions are critical for forest protection and contribute significantly towards reducing the impacts of the global climate crisis, yet these jurisdictions face ongoing threats that require stakeholder action. For this reason, ART acknowledges that forested jurisdictions with low deforestation should be incentivized to continue their efforts to keep forests protected.

Therefore, recognizing the growing threats to all tropical forests, a conservative approach to HFLD crediting that considers the unique circumstances of this category of forests is crucial. To qualify for HFLD Crediting, Participants must meet the HFLD Score threshold (publicly explained in Section 5.2.1 of *TREES 2.0*, p 34-35). The HFLD Score is a composite of the Participant’s Deforestation Rate Score and Forest Cover Score. This “positive list” additionality approach for HFLD is different than the performance-standard approach for non-HFLD emission reductions and removals credits. Under TREES, only jurisdictions that meet the rigorous HFLD threshold values for high forest carbon stocks and low deforestation rates are eligible to utilize the optional HFLD crediting approach.

The TREES HFLD methodology sets a reference level based on average emissions from deforestation and forest degradation in the recent past, plus a percentage of the remaining forests’ carbon stock, which is used as a conservative proxy of forest loss across the entire jurisdiction’s accounting area if no REDD+ conservation actions are undertaken. TREES only calculates emission reductions based on a fraction (less than 0.05%) of a jurisdiction’s carbon stock — meaning that credits are conservatively-issued and meet the additionality criterion for carbon market financing. The total percentage is actually less than 0.05% because it is multiplied by the HFLD Score, which by definition will always be less than one. This means that to set the HFLD Crediting Level, the TREES Crediting Level is adjusted by less than 0.05% of the standing forest carbon stock in the HFLD jurisdiction, and this small fraction represents a conservative proxy (Teo et al. 2024) of the actual risk of deforestation or forest degradation in HFLD jurisdictions.

Participants report annual emissions from deforestation and forest degradation during the 5-year crediting period (per the monitoring and reporting requirements in TREES). If annual emissions are below the HFLD Crediting Level, then the difference between the HFLD Crediting Level and the reported annual emissions value are the eligible emission reductions (ERs) for that period. Leakage, buffer pool, and uncertainty deductions are taken as applicable, and, following successful validation and verification, the net quantity is issued into the Participant’s account as serialized TREES Credits. If reported annual emissions are above the 5-year historical emissions average by greater than 15% but are not greater than the HFLD Crediting Level, then an HFLD rising emissions deduction is taken from the final ERs according to Section 5.2.2 (pg 36-37) of *TREES 2.0*. This deduction can be up to 100% of the credits if the annual emissions rise significantly.

Like all other ART Participants, TREES requires action from HFLD jurisdictions. Under TREES, all HFLD jurisdictions must have a REDD+ implementation strategy that establishes the new or revised actions they are taking to mitigate the drivers of deforestation and degradation in the crediting period. These actions contribute to low deforestation rates in their jurisdictions, and without financial incentives, it is unlikely that forests in HFLD areas will remain effectively protected. Moreover, providing incentives to jurisdictions with intact forests to protect the at-risk forests lowers the risk of deforestation shifting to these HFLD jurisdictions as nearby jurisdictions with high deforestation begin reducing their forest-related emissions. The incremental value of emission reductions captured by the TREES HFLD methodology represents an additional mitigation outcome in the same sense that a traditional emission reduction methodology does – forests would have likely been lost in the absence of ongoing intervention.

**Evidence:**

*ART Additionality Primer:* <https://www.artredd.org/wp-content/uploads/2024/12/Additionality-Primer-Sep-2024-FINAL.pdf>  
*ART’s Approach to HFLD Crediting Primer:* <https://www.artredd.org/wp-content/uploads/2024/11/HFLD-primer-Sep-2024-FINAL.pdf>

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
 N/A

**Criterion: Are based on a realistic and credible baseline**

Q11. Are procedures in place...	
a) ...to ensure that <i>methods of developing baselines</i> , including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? ( <i>Paragraph 3.2.2</i> )	<input checked="" type="checkbox"/> YES
b) ...requiring activities to ensure and demonstrate that emissions baselines are set in a conservative way and below business-as-usual emission projections? ( <i>Paragraph 3.2.4</i> )	<input checked="" type="checkbox"/> YES
c) ...requiring any non-traditional baselines ( <i>e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis</i> ) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? ( <i>Paragraph 3.2.4</i> )	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in (a) to (c) above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**General**

(a) *TREES 2.0* includes elements and details requirements to ensure that methods of developing baselines use assumptions and values that do not overestimate mitigation from an activity. These were designed through extensive work with expert committees, three public comment periods during which thousands of comments were received and considered and finally, input and approval by the experts on the ART Advisory Board.

Fundamentally, *TREES* includes several design elements that ensure the final outcomes do not overestimate mitigation from the program's activities.

1. *TREES* requires all forest within a jurisdiction or Indigenous territory to be included in the accounting area. Participants may not "carve out" and exclude forest to avoid including areas with high emissions. This ensures that leakage caused by activity shifting is directly monitored within the accounting area and that impacts of any new threats that may be arising are captured.
2. *TREES* requires Participants to include degradation emissions along with emissions from deforestation in monitoring and reporting. This is unique among jurisdictional REDD+ programs. Significant emissions can result from forest degradation while the forest still meets the definition of forest, resulting in claimed reduced deforestation while significant emissions are still occurring. *TREES* prevents this by requiring their inclusion ensuring that REDD+ activities do not simply shift the emissions from deforestation to degradation.
3. *TREES* requires the inclusion of 2 primary carbon pools and 6 secondary carbon pools unless their exclusion can be shown to be conservative or a pool can be demonstrated to meet the definition of de minimis outlined in Section 4.5 of *TREES*. The requirement to include all of these pools ensures comprehensive, conservative monitoring and reporting.
4. The uncertainty requirements in *TREES* require an uncertainty deduction for all Participants. There is no "allowed" level of uncertainty. This ensures a conservative baseline for all Participants. In addition, uncertainty associated with degradation emissions is often quite high as monitoring of degradation is not yet as mature as monitoring of deforestation. *TREES* requires both to be included which often results in significant uncertainty deductions for Participants.
5. The approach to mitigating the risk of leakage in *TREES* also results in quite conservative outcomes. *TREES* uses a risk analysis based on the amount of national forest included within the accounting area and has assigned a default deduction that just be taken for each level of risk. The deductions are based on a literature review to ensure they reflect appropriate values covering all types of leakage. Using this approach combined with the requirements to have a robust leakage management plan rather than allowing jurisdictions to justify reducing their leakage deduction results in conservative outcomes.

Many sections of *TREES* also include language to ensure that final outcomes do not overestimate mitigation from the program's activities and that the Validation and Verification Bodies receive sufficient and appropriate information to evaluate the choice of inputs into calculations. For example:

1. Section 4: *Participants must demonstrate that all carbon estimation and quantification approaches conform with best practices for all matters. Details of each method, including an explanation of why*



*the method was selected for use, and descriptions of how data were interpolated or prorated by calendar year, must be provided in the TREES Registration Document, and any updates to measurements and methods must be detailed in the TREES Monitoring Report.*

2. *Section 4.1.2: Factors shall be the net carbon stocks in the post deforestation or post degradation land use (e.g. the carbon stock predeforestation subtracted from the carbon stock in land use observed post-deforestation). ... In instances where the post-deforestation land use carbon stock is higher than the pre-deforestation carbon stock, there can be no crediting for the net sequestration. Instead, the emissions shall be treated as zero.*
3. *Section 4.13: Removal factors must be net of land cover prior to planting or restoration activities as well as any tree mortality and/or harvests that may occur in commercial forest plantations and/or natural forest restoration areas during the crediting period*
4. *Section 5.1: It must be demonstrated that there is no bias in the selection of data used to calculate the crediting level [baseline]*
5. *Section 8.0: TREES requires that estimates of emission reductions and removals are adjusted based on estimated uncertainty to minimize the risk of over-crediting.*
6. *Section 11.0: Participants may propose variances to this Standard where they do not negatively affect the conservativeness of the ERR estimate...*

(b) ART's requirements for baseline setting are directly linked to requirements for additionality, both as detailed in TREES, which requires activities to ensure and demonstrate that baselines are set in a conservative way and that outcomes are below business-as-usual.

TAB has noted its interpretation of baselines that are set "in a conservative way and below the business-as-usual emissions projections" as referenced in the reporting requirements in the Article 6.2 Guidance Decision 2/CMA.3, Annex, paras. 18(h)(ii) and 22(b)(ii). ART's requirements align with TAB referenced Paris Agreement Article 6.2 Guidance, which states that mitigation activities must ensure environmental integrity including "through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage)." An associated TAB Guideline states that crediting programmes should have procedures in place to "ensure that methods of developing baselines... use assumptions, methodologies, and values that do not over-estimate mitigation from an activity."

As noted in the *ART Additionality Primer* (<https://www.artredd.org/wp-content/uploads/2024/12/Additionality-Primer-Sep-2024-FINAL.pdf>), robust provisions for ensuring additionality are a critical underpinning of our program. Specifically, it states "For REDD+ this means that the activities reduced emissions and/or increased removals at higher levels than would have occurred in the absence of REDD+ implementation (i.e., the business-as-usual scenario)." and "This forms the basis for additionality under ART as Participants need to indicate what activities, beyond business-as-usual, are being implemented and where."

ART's crediting baselines and additionality requirements ensure that mitigation from an activity is not overestimated (per TAB Guidelines) and outcomes are below BAU through conservative assumptions throughout the baseline setting, quantification and the validation and verification process. Means of assuring each baseline is

conservative and outcomes are below business as usual are discussed below for each crediting approach. In general, the requirements for a REDD+ Implementation Plan and the use of near term historical emissions data as the foundation for all three crediting approaches ensures that outcomes go beyond past regulatory enforcement and activity results. When combined with the mandatory inclusion of specific pools and degradation and the deductions outlined in part a, the verified outcomes align with the requirements of ICAO.

VVBs are required to analyze baseline assumptions, models, and quantification to ensure that they are credible. This can include interviews with project proponents, review of legal and financial constraints, data checks, and analysis of common practice. VVBs also must evaluate each project's additionality assessment to ensure that all claimed emission reductions are surplus to baseline "business as usual." The *TREES Validation and Verification Standard* specifically includes a review of the baseline (crediting level) and underlying inputs, stating "The VVB then evaluates whether the data and parameters used to construct the initial TREES, Removals, or HFLD crediting level meet all the accounting requirements of TREES and whether the initial crediting level itself has been estimated correctly" <https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>

Below we present supplemental information specific to each crediting approach in TREES.

#### **TREES emission reduction approach**

##### **Summary response:**

The TREES Crediting Level uses a performance-based approach established by a conservative historical baseline of emissions for deforestation and degradation or "crediting level." Using historical averages to set the baseline (against which performance is assessed, and additionality is determined) naturally captures current impacts of laws, regulations, fiscal policies, commodity prices, local and regional actions, all the many layers that impact a jurisdiction's performance. Historical averages also capture cycles of drought, pest infestation, fires and other natural disasters which may vary from year to year. The impact of future changes can be truly evaluated only by using the integrated annual emissions. To do otherwise would allow cherry picking of only some factors that may have an impact without including all.

To avoid cherry picking, Participants must use the 5-year period immediately preceding the crediting period to set the baseline ("reference period"). The decision to set the reference period on a five-year historical average of emissions was based on extensive stakeholder feedback as well as an analysis conducted by key experts. The study looked at data from Hansen (2013) for 60 countries using data from 8 years, including 2011 – 2018. The study used 8 different average lengths to predict emissions for 8 different years, with 480 observations in total. Results showed that the difference between predicted and observed is the lowest between 2-6 years, indicating that a reference period in this range is the best predictor of the future.

The Crediting Level cannot increase between crediting periods to ensure that Participants are not rewarded for increasing emissions. As described in Section 4 of TREES 2.0, Participants must demonstrate that all carbon estimation and quantification approaches conform with best practices. Details of each method, including an explanation of why the method was selected for use, and descriptions of how data were interpolated or prorated by calendar year, must be provided in the TREES Registration Document, and any updates to measurements and methods must be detailed in the TREES Monitoring Report. Participants must always be consistent between the

reference period and the crediting period.

**Evidence:**

Section 4 of *TREES 2.0* (p 25-32) describes the requirements for carbon accounting under TREES.

Section 5.1 of *TREES 2.0* (p 33) describes the conditions for setting the TREES Crediting Level: “For each crediting period Participants shall calculate an emissions crediting level from the average of emissions during a historical period.

The reference period for the crediting level under TREES shall be 5 calendar years. It must be demonstrated that there is no bias in the selection of data used to calculate the crediting level, and interpolation is permissible in cases where data does not coincide with the specified calendar years. The reference period may not overlap with the crediting period and there may be no gaps between the end of the reference period and the start of each TREES crediting period as defined in Section 2.3. The initial crediting period start date shall not be more than four calendar years prior to the year of submittal of the TREES Concept.

The TREES Crediting Level shall be updated every five calendar years starting with the first year of crediting. An updated crediting level may not be higher than the previous crediting level. If a new crediting level value is greater than the previous crediting level value, the previous crediting level must be used for the new crediting period. When a new pool or activity is added the new crediting level must be calculated with the new pool or activity included in the 5-year reference data. This represents the only circumstance in which a crediting level could rise from one crediting period to the next.”

Sections 7 (p 41-44) and 8 (p 45-46) of *TREES 2.0* describe the deductions that Participants must take for uncertainty, permanence, and leakage.

**TREES removals approach**

**Summary:**

The Removals approach under TREES likewise uses a baseline based on historical data, using the average area in hectares of commercial planting and natural restoration during the five-year historical reference period. Participants track any new removals areas that are planted during each year of the crediting period. If the areas of natural forest restoration and commercial planting can be tracked separately (stratified), they are treated differently, allowing all areas of natural restoration as eligible for removals crediting versus only new areas that exceed the crediting level area for commercial planting. In both cases, the area is then multiplied by the appropriate removal factor, which should take into account forest type, age, mortality rates and any other parameters that influence biomass accumulation. In addition, ART offers a lookback period for removals from natural restoration. Areas of natural forest restoration and planting that were planted up to 10 years prior to the TREES crediting period start date (up to four years prior to joining ART) and otherwise meet all TREES MRV and safeguards requirements are eligible for removals crediting, but only for the incremental growth of these areas that occurs during the crediting period.

As with the TREES Crediting Level, Participants must use the 5-year period immediately preceding the crediting period to set the baseline (“reference period”), demonstrate that all carbon estimation and quantification approaches conform with best practices.

**Evidence:**

Section 4 of *TREES 2.0* (p 25-32) describes the requirements for carbon accounting under TREES.

Section 5.3 of *TREES 2.0* (p 38-39) describes the conditions for setting the Removals crediting level: “The crediting level for removals consists of an average annual area of conversion from non-forest to forest during the 5 calendar-year reference period. Annual areas converted from non-forest to forest during the crediting period that exceed the 5-year historical average are eligible for crediting. Annual areas of conversion of non-forest to forest can be derived from remote sensing and/or verifiable recorded statistics, and the source of activity data must be consistent between the reference period and the crediting period to ensure consistent monitoring of the ongoing removals stratum. Annual areas of non-forest converted to forest shall either be recorded or interpolated...

If stratification clearly distinguishes the areas of natural forest restoration, they can be treated separately from commercial forests. All new areas of natural forest restoration reported under ART are eligible for crediting<sup>16</sup>; and, upon entering ART the incremental growth that occurs during the crediting period, on all areas of natural forest restored up to ten (10) years prior to the start of the crediting period start date is eligible for removals crediting.

If unable to stratify between commercial forest and natural forest restoration (or for commercial forest only), the crediting level shall be established using an average of the annual area of conversion of non-forest to forest during the 5 calendar-year historical period preceding the crediting period. This annual average area of non-forest to forest conversion shall serve as the crediting level for removals crediting.”

Sections 7 (p 41-44) and 8 (p 45-46) of *TREES 2.0* describe the deductions that Participants must take for uncertainty, permanence, and leakage.

**HFLD emission reduction approach****Summary:**

The optional HFLD approach for emissions reductions is only available to Participants meeting the criteria to be classified as High Forest, Low Deforestation (HFLD).

There is a wealth of evidence to demonstrate that there are new and ongoing threats to the forests in HFLD jurisdictions (e.g. [Dezecache et al 2017](#), [Heilmayr et al 2020](#), [Simon et al 2019](#), [Qaim et al 2020](#), [Teo et al. 2024](#), [Vijay et al 2018](#)). HFLD jurisdictions have low emissions from deforestation because they have historically successfully implemented activities that have mitigated these threats to their forests. As such, the average historical emissions in these jurisdictions do not represent business-as-usual. The HFLD Crediting Level represents a conservative estimate of the emissions from deforestation and degradation that would occur if the Participant ceased all REDD+ activities.

Like the TREES Crediting Level, the HFLD Crediting Level is also based on a 5-year historical average of deforestation and degradation emissions. For HFLDs, this five-year average is added to a figure that is composed

of two factors that recognize the unique characteristics of HFLDs: the HFLD score and a carbon stock % (0.05% of carbon stock of trees in standing forests). Since the HFLD score is always less than 1, this means that the assumed additional emissions in the absence of REDD+ activities represent a less than 0.05% increase in deforestation rate. Several studies have shown that the HFLD Crediting Level is conservative and below business-as-usual. A recent study from the National University of Singapore (Teo et al. 2024) assessed past and projected deforestation rates of HFLDs and found that the mean deforestation rate in HFLDs increased by 0.058% from 2002-2020, and is projected to increase by 0.127% from 2020-2038. This suggests that ART’s factor of less than 0.05% is conservative and represents a below business-as-usual scenario. Other studies have assessed the impact of Guyana’s REDD+ program, the only HFLD credits that have so far been issued under ART, and found significant threat to Guyana’s forests beyond the level suggested by the historical baseline (e.g. Roopsind et al 2019, Hayes et al 2023). As with the TREES and Removals Crediting Levels, HFLD Participants must use the 5-year period immediately preceding the crediting period to set the baseline (“reference period”), demonstrate that all carbon estimation and quantification approaches conform with best practices. HFLD Participants must also take a penalty if their emissions increase by more than 15% from the historical average.

**Evidence:**

Section 4 of *TREES 2.0* (p 25-32) describes the requirements for carbon accounting under TREES.

Section 5.2 of *TREES 2.0* (p 34-37) describes the HFLD crediting approach. From Section 5.2.2 (p 36):  
 “Participants meeting the criteria for high-forest, low-deforestation (HFLD) outlined in Section 5.2.1 may optionally use the following approach to determine the HFLD Crediting Level.

The HFLD Crediting Level shall be calculated in accordance with the formula presented in Equation 5. The TREES Crediting Level is first calculated as required in Section 5.1. This crediting level is then adjusted based on the Participant’s HFLD Score and forest carbon stocks<sup>13</sup> as indicated to determine the HFLD Crediting Level.”

**Equation 5: HFLD Crediting Level**

$$HFLDCL_n = CL_n + (HFLD\ Score_{avg} * Carbon\ Stock)$$

**WHERE:**

<b>HFLDCL<sub>n</sub></b>	HFLD Crediting Level for crediting period n; tCO <sub>2</sub> e/yr
<b>CL<sub>n</sub></b>	Crediting Level for crediting period n; tCO <sub>2</sub> e/yr (Section 5.1)
<b>HFLD Score<sub>avg</sub></b>	HFLD Score averaged across reference period (Section 5.2.1)
<b>Carbon Stock</b>	0.05% of Standing Forest Carbon Stock within jurisdiction

For each year of the Crediting Period, HFLD Participants must compare their total reported annual emissions with CL<sub>n</sub> in Equation 5. If the total annual emissions exceed the crediting level, a deduction must be applied to the total credits generated (Section 10).”

Sections 7 (p 41-44) and 8 (p 45-46) of *TREES 2.0* describe the deductions that Participants must take for uncertainty, permanence, and leakage.

**Conclusion**

Given the intersection of the design of TREES and the specific requirements outlined above, ART considers the baselines to meet ICAO’s definition of conservative and the resulting outcomes to be “below business-as-usual”.

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q12. Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? ( <i>Paragraph 3.2.3</i> )	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** The crediting period lasts five years. At the start of each new crediting period, the crediting level (baseline) must be recalculated to account for changing conditions.

**Evidence:**

Section 5.1 of *TREES 2.0* (p 33): “The TREES Crediting Level shall be updated every five calendar years starting with the first year of crediting. An updated crediting level may not be higher than the previous crediting level. If a new crediting level value is greater than the previous crediting level value, the previous crediting level must be used for the new crediting period. When a new pool or activity is added the new crediting level must be calculated with the new pool or activity included in the 5-year reference data. This represents the only circumstance in which a crediting level could rise from one crediting period to the next.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q13. Are procedures in place to ensure the public disclosure of baselines and underlying assumptions? ( <i>Paragraph 3.2</i> )	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred above.:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

**Summary:**

Participants must include their Crediting Level (baseline) and justification in their TREES Registration Document at the beginning of each Crediting period. All TREES Registration documents are made publicly available on the ART Registry: <https://art.apx.com/myModule/rpt/myrpt.asp?r=111>

**Evidence:**

From Section 10 of the TREES Registration Document template (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-Registration-Document-Template-FINAL-Aug-2021.docx>, p 18):

**“CREDITING LEVEL CALCULATION FOR THE CREDITING PERIOD**

Include a detailed description of the calculated crediting level value including but not limited to:

- Stratification map, description, rules
- Description of included pools and gases, and/or justifications for exclusions where applicable
- Data sources, if from literature or defaults
- Description of emission factors derived
- Uncertainty calculations
- Calculation (description and supporting workbook)

If using the optional High Forest, Low Deforestation Crediting Approach, please also include:

- HFLD Score calculation and supporting evidence
- Carbon stock data and calculation
- Foregone sequestration calculation and supporting data

If using the optional Removals Crediting Level Approach, please also include:

- Stratification map, description, rules
- Data sources, if from literature or defaults
- Description of removal factors derived
- Uncertainty calculations
- Calculation (description and supporting workbook)”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q14. Please provide any additional information on how the programme ensures that all offset credits are issued against realistic, defensible, and conservative baseline estimations of emissions, including how “conservativeness” and “below business-as-usual” are defined and ensured in practice.

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

As described in the response to Q9, all baselines and subsequent emissions reductions/ removals are assessed by an accredited and independent Validation and Verification Body (VVB) and the ART Secretariat before issuance is ultimately approved by the ART Board.



The response to Q11 describes how the crediting levels (baselines) and subsequent emission reductions/ removals are set in a conservative way and reflect below business-as-usual crediting. In ART, conservativeness and below business as usual combine to require that the amount of credits issued is less than the actual emissions reductions/ removals achieved by the Participant. We have outlined how this is achieved in Q11 as well as throughout the application.

In addition to the measures described in previous questions, TREES also specifies several places where Participants must show that their methodological approach is conservative when accuracy cannot be achieved.

**Evidence:**

Section 4.1.3 of *TREES 2.0* (p 30): “IPCC Tier 1 default factors may be used in all instances for removals but must be shown to be conservative through on-the-ground measurements or country-specific peer-reviewed literature.”

Section 4.4 of *TREES 2.0* (p 31): “Emissions from forests remaining forests must be included unless exclusion can be demonstrated to be conservative. This may occur where it can be demonstrated that gross annual emissions from forests remaining forests are higher in the prior five years than will occur under the current TREES crediting period. A new analysis shall be conducted at the start of each crediting period, including the first crediting period.”

Section 4.5 of *TREES 2.0* (p 32): “Estimates of changes/emissions from the primary pools/gas must result from IPCC Tier 2/3 methods. All other pools and gases may be excluded where conservative OR where the associated emission is equivalent to less than 3% of emissions (and the sum of emissions from excluded pools and gases does not exceed 10% of emissions).”

Section 11 of *TREES 2.0* (p 54) on variance requests: “Participants shall provide evidence that the proposed variance is conservative or represents an improvement in data accuracy.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q15. Are procedures in place requiring that the renewal of a crediting period includes a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario? ( <i>Paragraph 3.3.4</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** The crediting period lasts five years. At the start of each new crediting period, the crediting level (baseline) must be recalculated to account for changing conditions. A combined Validation and Verification must occur following year 1; the scope of the Validation includes a detailed assessment of the TREES Crediting Level.

**Evidence:**

Section 5.1 of *TREES 2.0* (p 33): “The TREES Crediting Level shall be updated every five calendar years starting with the first year of crediting. An updated crediting level may not be higher than the previous crediting level. If a new crediting level value is greater than the previous crediting level value, the previous crediting level must be used for the new crediting period. When a new pool or activity is added the new crediting level must be calculated with the new pool or activity included in the 5-year reference data. This represents the only circumstance in which a crediting level could rise from one crediting period to the next.”

Section 3.3 of the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>, p 13) describes the scope of validation: “Crediting Level – The VVB evaluates whether the Participant is eligible to use the selected crediting approach if the Removals or HFLD Crediting Approaches are used. The VVB then evaluates whether the data and parameters used to construct the initial TREES, Removals, or HFLD crediting level meet all the accounting requirements of TREES and whether the initial crediting level itself has been estimated correctly. The VVB also evaluates whether the uncertainty calculation was performed correctly.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q16. Do the procedures in Q15 above also apply to activities that wish to undergo verification but have not done so within the programme’s allowable number of years between verification events?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above, including identifying the allowable number of years between verification events:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

Verification is required after years 1, 3, and 5 of the 5-year crediting period. If a Participant does not validate or verify according to this schedule there are clauses in the *ART Registry Terms of Use* (TOU) agreement, which must be signed by all ART Registry account holders, that can be invoked as described below. The ART Secretariat will consider violations of this type on a case by case basis, as there may be situations where exceptions could be granted, provided all other requirements are met.

In any case, after the 5-year crediting period ends, the Crediting Level must be reassessed (see response to question 15).

**Evidence:**

Section 14.1 of *TREES 2.0* (p 67): “Validation and Verification is required following calendar year 1 of each crediting period. Verification is required after calendar years 3 and 5 of each crediting period. Participants may elect to have verifications following calendar years 2 and 4 of the crediting period. If these optional verifications are conducted and a positive verification conclusion is reached, a Participant may be able to issue credits annually. If the optional

verifications are not conducted, a Participant will only be able to issue credits following calendar years 1, 3, and 5, as no credits will be issued without verification.”

*ART Registry Terms of Use* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>)

Section 7(l), p 13: “If seeking to generate TREES Credits or FCPF Credits, Account Holder has acted in compliance with any relevant regulatory system or other requirements underlying the GHG emission reductions or removals for which Account Holder is seeking carbon credits, inclusive of abiding by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements”

Section 13 (f): “Administrator, in its sole discretion and at any time, may suspend the Account Holder’s Account, the Account Holder’s access to the Registry and/or the Account Holder’s ability to transfer, retire or surrender any TREES Credits with immediate effect and without notice if the Administrator reasonably believes that: (i) the Account Holder is not in compliance with these Terms of Use or the procedures set out by the Administrator, including the Operative Documents”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q17. Please provide any additional information to demonstrate how the procedures described under **Questions 5 to 16 above** provide a reasonable assurance exceed any greenhouse gas reductions or removals that would otherwise occur: (*Paragraph 3.1*)

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

More information is available in ART’s primers:

ART Additionality Primer: <https://www.artredd.org/wp-content/uploads/2024/12/Additionality-Primer-Sep-2024-FINAL.pdf>

ART Removals Primer: <https://www.artredd.org/wp-content/uploads/2021/12/ART-Removals-Primer.pdf>

ART HFLD Primer: <https://www.artredd.org/wp-content/uploads/2024/11/HFLD-primer-Sep-2024-FINAL.pdf>

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

## **PART 4: Permanence and Leakage**

### **Criterion: Permanence**

Q1.a) List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

Reversals may occur for reducing emissions from deforestation and degradation if reported emissions are higher than the crediting level. Potential reversals of removals are accounted for as part of emissions monitoring.

**Evidence:**

Section 7.1 of *TREES 2.0* (p 41): “Under TREES, a reversal is when a Participant’s annual reported emissions are higher than the crediting level at any time after TREES credits are issued to the Participant.”

Section 5.3. of *TREES 2.0* (p 39): “If an area that is being credited for removals under ART is converted back to non-forest, these emissions must be reported as deforestation emissions in next monitoring report submitted to ART.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q1.b) What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** Any amount of emissions in a given year above the crediting level is considered a reversal, there is no minimum scale. All reversals require a response under TREES.

**Evidence:**

Section 7.1 of *TREES 2.0* (p 41): “Under TREES, a reversal is when a Participant’s annual reported emissions are higher than the crediting level at any time after TREES credits are issued to the Participant.”

“To maintain conservativeness under TREES, reversals are reported and a volume of credits from the buffer pool equivalent to the reversed volume is retired to permanently remove the credits from circulation and negate the reversal.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q2. For sectors/activity types identified in question 1(a) above, are procedures and measures in place to <u>require and support</u> these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? ( <i>Paragraph 3.5.2</i> )	<input checked="" type="checkbox"/> YES
b) monitor <u>identified risks</u> of reversals? ( <i>Paragraph 3.5.3</i> )	<input checked="" type="checkbox"/> YES
c) mitigate <u>identified risks</u> of reversals? ( <i>Paragraph 3.5.3</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

Section 12 of *TREES 2.0* (12.5.6, Cancun Safeguard F) requires Participants to identify and mitigate the risk of reversals. Conformance with this requirement is ensured through the validation and verification process.

Section 7.1.1 of *TREES 2.0* outlines the Reversal Risk Assessment that all Participants must complete. The risk assessment has been designed to be appropriate for a jurisdictional scale and encompasses factors such as political risk, enforcement of laws, natural disasters, and the reversal mitigation plan to decrease the likelihood and/or impact of potential reversals. For contributions to the buffer pool, TREES sets the reversal risk deduction at a starting point of 25% for all Participants. This standard reversal risk deduction was informed by a review of risk contributions by projects and programs in existing GHG programs and standards, as well as a review of actual annual deforestation rates in several large forest countries. This standard deduction can be reduced if Participants can demonstrate that mitigating factors are in place to lessen the risk of reversals, as listed in the evidence section.

Participants are required to monitor and report emissions, including identified reversals, following calendar years 1, 3, and 5 of each 5-year crediting period.

**Evidence:**

Section 12.5.6 of *TREES 2.0* (p 64): “Cancún Safeguard F: Actions to address the risks of reversals

THEME 6.1 The risk of reversals is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

Process indicator: Public institutions have identified and integrated measures to address the risk of reversals in the design, prioritization, implementation, and periodic assessments of REDD+ actions.”

Section 7.1 of *TREES 2.0* (p 41): “Under TREES, a reversal is when a Participant’s annual reported emissions are higher than the crediting level at any time after TREES credits are issued to the Participant. Participants in ART are required to report following calendar years 1, 3 and 5 of each crediting period.”

Section 7.1.1 of *TREES 2.0* (p 41-42):

“TREES establishes a starting level of reversal risk for Participants of 25%. The starting risk level may be lowered if Participants can demonstrate that mitigating factors exist. The risk level is associated with a buffer deduction taken from the final verified TREES ERR quantity prior to each issuance.

Participants must determine the number of TREES credits that will be contributed to the buffer at each issuance. Each monitoring report must identify the buffer contribution and all justifications for the contribution for each year reported.

TREES considers three risk mitigating factors (below) that affect the success of the Participant. Each factor shall be assessed and verified for each calendar year reported. They are applied to the buffer pool contribution of a given year only when demonstrated that the mitigating factor was in place, or applicable, for the entire year.

**MITIGATING FACTOR 1 (-5%):** Legislation or executive decrees actively implemented and demonstrably

supporting REDD+, issued by a relevant government agency, or with leadership from the Presidential or Prime Ministerial Office.

**MITIGATING FACTOR 2 (-10%):** Demonstrated interannual variability<sup>9F18</sup> of less than 15% in annual forest emissions over the prior 5 years used in TREES Reporting. HFLD Participants automatically qualify for this mitigating factor.

**MITIGATING FACTOR 3 (-5%):** Demonstrated national reversal mitigation actions, plan or strategy developed in alignment with Cancun Safeguard F.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q3. Are provisions in place that... ( <i>Paragraph 3.5.5</i> )	
a) confer liability on the activity proponent to monitor, mitigate, and respond <u>to reversals</u> in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including indicating the *number of days within which activity proponents must notify the programme of a material reversal event*:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

a) If ART Participants fail to meet the requirements of TREES, including monitoring, mitigating and responding to reversals, the ART Board will not approve issuance of ART credits to that Participant. In addition, ART Participants are required to open and maintain an ART Registry Account and to execute the *legally-binding ART Registry Terms of Use agreement (ToU)*. The ToU sets out requirements and obligations for the Participant, and the rights of both Participants and the Registry as it pertains to credit ownership, transfers, retirements and cancelations, and registry usage. The ToU obligates the Participant to follow the requirements of the crediting program, including on reversals, and specifies that failure to do so may result in suspension of the Participants account and the ability for the Registry Administrator to seek injunctive relief and other remedies.

b) Under TREES, a reversal is when an ART Participant’s annual reported emissions are higher than the Crediting Level at any time after ART emission reductions are issued to the Participant. This means that a reversal may not be identified by a Participant until annual emissions from deforestation and degradation are calculated. Reversals at the national or large subnational scale will not always be easily identified or known until detailed emissions are quantified, and quantification of emissions at scale can take several months. For this reason, ART does not require reporting of reversals within days of becoming aware. Instead, ART requires Participants to report emission to ART

following calendar years 1,3 and 5 of each crediting period as this is considered to be the most workable option at the national or large subnational scale.

**Evidence:**

*ART Registry Terms of Use*, Section 7(l), p 13: “If seeking to generate TREES Credits or FCPF Credits, Account Holder has acted in compliance with any relevant regulatory system or other requirements underlying the GHG emission reductions or removals for which Account Holder is seeking carbon credits, inclusive of abiding by national and local laws, objectives, programs and regulations and where relevant, international conventions and agreements;” Section 13 (f), p. 21: “Administrator, in its sole discretion and at any time, may suspend the Account Holder’s Account, the Account Holder’s access to the Registry and/or the Account Holder’s ability to transfer, retire or surrender any TREES Credits with immediate effect and without notice if the Administrator reasonably believes that: (i) the Account Holder is not in compliance with these Terms of Use or the procedures set out by the Administrator, including the Operative Documents...”

*ART Registry Terms of Use*, Section 12(b), p 19: “Account Holder acknowledges that money damages would not adequately compensate Administrator in the event of a breach by Account Holder of its obligations hereunder and that injunctive relief may be essential for Administrator to adequately protect itself hereunder. Accordingly, Account Holder agrees that, in addition to any other remedies available to Administrator at law or in equity, including but not limited to any monetary damages, Administrator shall be entitled to seek injunctive relief in the event Account Holder is in breach of any covenant or agreement contained herein.”

Section 7.1 of *TREES 2.0* (p 41): “Under TREES, a reversal is when a Participant’s annual reported emissions are higher than the crediting level at any time after TREES credits are issued to the Participant. Participants in ART are required to report following calendar years 1, 3 and 5 of each crediting period.”

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q4. Are provisions in place that confer responsibility <u>to the programme</u> to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures? ( <i>Paragraph 3.5.5</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form



was completed):

**Summary:** Any reported and verified reversals are compensated by the ART Secretariat permanently retiring an equivalent number of credits from the buffer pool. Participants are responsible for replenishing the buffer pool if the number of credits retired exceeds the number of credits the Participant has contributed to the buffer pool.

**Evidence:**

Section 7.1 of *TREES 2.0* (p 41): “To maintain conservativeness under TREES, reversals are reported and a volume of credits from the buffer pool equivalent to the reversed volume is retired to permanently remove the credits from circulation and negate the reversal. If a Participant exits ART, any unused buffer pool contributions are retired to account for any possible future reversals as outlined in Section 7.1.4.”

Section 7.1.3 of *TREES 2.0* (p 43): “When a reversal is identified in a TREES Monitoring Report, credits shall be retired from the pooled buffer account equal to the lower of I or II:

- I. The number of emissions above the crediting level
- II. The total number of credits previously issued to the Participant

After each reversal is reported, a Participant must increase its buffer contribution for a period of five calendar years by 5%, added to the buffer contribution assessment scoring for those years. Further, if the number of credits retired for the reversal exceeds the number of credits contributed to the buffer to date by the Participant, this deficit must be replenished by the Participant. If the Participant does not have sufficient credits already issued into its account, future credits issued to the Participant will be placed into the buffer until the excess amount is replenished.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q5. Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for ... ( <i>Paragraph 3.5.4</i> ) <sup>14</sup>	
a) ...at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?	<input checked="" type="checkbox"/> YES
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

<sup>14</sup> Procedures for jurisdiction-scale activities must alternatively ensure that the volume of emissions units contributed by a given activity to a reversal risk pool will, at a minimum, fully compensate for the activity’s reversal risk for the same timeframe.

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

Participants generating CORSIA-eligible units must agree to continue under TREES for a minimum of four five-year crediting periods (20 years).

If a Participant elects to leave ART for any reason, the ART Secretariat cancels all buffer pool credits contributed by that Participant against the potential for future reversals. ART has done analysis regarding this approach, which demonstrates that for a variety of assumptions, retirement would always cover at least 40 years after the Participant left the program. ART considers that these requirements result in a sufficiently capitalized mechanism to capture the probability of reversal across all participating jurisdictions and addresses the risk across the entire portfolio of issued TREES Credits. This approach has been found acceptable by the ICVCM as conforming with their permanence requirement.

**Evidence:**

Section 6.2 of *TREES 2.0* (p 40): “For Participants that wish to have credits deemed eligible for ICAO’s Carbon Offsetting Scheme for International Aviation (CORSIA), TREES requires that the Participant agree to monitor, report and verify under TREES for a minimum of four five-year crediting periods (20 years).

Subnational Participants who shift to be included in national level reporting at the end of 2030, do not need to report separately as long as the national government continues to report under TREES. If the national government chooses not to join ART by the end of 2030 or leaves ART at any time prior to the end of the Subnational Participant’s 20-years, the Subnational Participant will be required to continue monitoring, reporting and verifying under TREES for the remainder of its 20-year period”

Section 7.1.4 of *TREES 2.0* (p 43): “If a Participant leaves ART at any time, all remaining buffer pool contributions are retired to compensate for any future reversals that may occur.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q6. Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (Paragraph 3.5.6)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

Yes, any reversal of CORSIA Eligible credits will be compensated by cancelling Buffer Pool credits that were deposited from CORSIA Eligible issuances.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q7. Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? ( <i>Paragraph 3.5.7</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

ART is confident that its permanence provisions in TREES can fully compensate for reversals that may occur. It is important to note that the ART buffer pool is likely to be adequate because reversal risk from isolated disturbances such as fire or disease is greatly reduced at the jurisdictional and national scale. Furthermore, per *TREES 2.0* Section 7.1.3, if the number of emission reduction credits retired for a reversal exceeds the number of emission reduction credits contributed to the buffer to date by the Participant, this deficit must be replenished by the Participant. If the Participant does not have sufficient emission reduction credits already issued into its account, future emission reduction credits issued to the Participant will be placed into the buffer until the excess amount is replenished or alternative credits must be obtained by the Participant and placed into the buffer pool.

**Evidence:**

Section 7.1 of *TREES 2.0* details requirements related to Reversals (p 41-43).

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q8. Please provide any additional information to demonstrate how the program’s procedures ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:**

To avoid Participants exiting and re-entering ART in order to avoid a reversal, Participants who have exited ART and wish to rejoin at a later time must monitor all intervening years and follow ART requirements, including regarding reversals.

**Evidence:**

*ART Board Resolution on Guidance for Program Reentry* (<https://www.artredd.org/wp-content/uploads/2022/08/ART-Board-Resolution-on-Guidance-for-Program-Reentry-June-2022.pdf>):

“WHEREAS, after careful consideration and discussion, the Board approves the publication of updated official ART Participant Reentry Guidance clarifying ART’s procedures and requirements for Participants who exit ART for any reason and then wish to rejoin at a later time. Specifically, the guidance will state that if a Participant exits ART for any reason and wishes to rejoin ART in the future the Participant must submit a TREES Monitoring Report covering all years since the Participant’s last verified Monitoring Report was submitted. The Report must be validated and verified in accordance with the requirements of TREES. All provisions of TREES must be met including safeguards and reversals provisions.”

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

**Criterion: Assess and mitigate against potential increase in emissions elsewhere**

Q9.a) List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk of material emissions leakage:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

TREES Credits Reduced Emissions from Deforestation and Degradation (REDD+) and removals from conversion of non-forest to forest at the national or large subnational scale. Monitoring at this scale enables most potential leakage to be captured as part of the direct annual emissions monitoring of the program, significantly reducing the risk that leakage may occur and not be properly accounted for. The potential for leakage exists if activities causing emissions from within a subnational accounting area are displaced to an alternative area within the country not monitored as part of the TREES accounting area.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

Q9.b) What is the minimum scale of leakage that that would trigger the Programme’s applicable provisions or procedures? (Quantify if possible)

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** All Participants, whether using national or subnational accounting areas, must comply with Section

12.5.7 of *TREES 2.0* which is the safeguard relating to leakage mitigation. Participants must identify and address the risk of emission displacement in the design, implementation and monitoring of the REDD+ activities. There is no minimum scale threshold. Conformance with this requirement is ensured through the validation and verification process.

In addition, all Participants using a subnational accounting area (covering <90% of the country's forest area) under *TREES 2.0* must take a leakage deduction.

**Evidence:**

Section 7.2 of *TREES 2.0* (p 43): "Where Participants submit a subnational crediting level, then negative leakage of emissions to outside the accounting area can occur. Participants must apply specified TREES leakage deductions."

Section 12.5.7 of *TREES 2.0* (p 64): "Cancún Safeguard G: Actions to reduce displacement of emissions  
THEME 7.1 The risk of displacement of emissions is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

Process Indicator: Public institutions have identified and integrated measures to address the risk of displacement of emissions in the design, prioritization, implementation, and periodic assessments of REDD+ actions."

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):  
N/A

Q10.a) Are measures in place to <u>assess</u> and <u>mitigate</u> incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (Paragraph 3.6)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** Yes, there is a requirement that measures be in place to mitigate instances of material leakage.

Section 12 of *TREES 2.0* (12.5.7, Cancun Safeguard G) requires all Participants to identify and address the risk of emission displacement in the design, implementation and monitoring of the REDD+ activities. Conformance with this requirement is ensured through the validation and verification process.

In addition, all subnational accounting areas under *TREES 2.0* must take a leakage deduction, based on the percent of the country's forest area included in the accounting area that provides additional assurance that the risk of

leakage is being mitigated.

**Evidence:**

Section 7.2 of *TREES 2.0* (p 43): “Where Participants submit a subnational crediting level, then negative leakage of emissions to outside the accounting area can occur. Participants must apply specified TREES leakage deductions. TREES establishes three classes of leakage risk for Participants: high, medium, low. Participants must use the TREES Leakage Deduction table to determine the proportion of ERRs that must be used as “Leakage%” in Equation 9.”

Section 12.5.7 of *TREES 2.0* (p 64): “Cancún Safeguard G: Actions to reduce displacement of emissions  
THEME 7.1 The risk of displacement of emissions is integrated in the design, prioritization, implementation, and periodic assessments of REDD+ policies and measures.

Process Indicator: Public institutions have identified and integrated measures to address the risk of displacement of emissions in the design, prioritization, implementation, and periodic assessments of REDD+ actions.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q10.b). Are procedures in place requiring and supporting activities to monitor identified leakage? ( <i>Paragraph 3.6.3</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

In ART, monitoring must take place across the entire jurisdictional (national or large subnational) accounting area. Therefore, emissions from activities that have simply shifted will most often be directly incorporated as part of the reported annual emissions of the jurisdiction. As described in detail below, TREES addresses leakage that may not be captured by the monitoring directly by applying a conservative, standardized leakage deduction that is well supported in scientific literature.

The standard leakage deduction in *TREES 2.0* is 20% and decreases as the accounting area approaches national scale. This approach encourages large scale enrollment advocated by the UNFCCC to promote broad policy reform, achieve larger-scale emissions reductions and minimize domestic leakage (Angelsen et al. 2008). It also falls in line with research concluding that implementing comprehensive, national level emissions reductions programs is a priority action for minimizing leakage (US EPA 2005; Murray et al. 2004; Wunder 2008; Kuik 2013). By leveraging the rigor of scientific literature with the practicality of standardized deductions, participants with relatively little technical knowledge of leakage can efficiently move through the certification and issuance process (Atmadja and

Verchot 2011).

ART chose to employ a standardized leakage deduction because requiring direct leakage monitoring is complex at a jurisdictional scale. Accurate leakage accounting must consider quantitative and qualitative factors driving REDD+ activities across varying geographies and socioeconomic conditions. There is no evidence that such an assessment would result in greater rigor or leakage values that are different than those supported in scientific literature. On the contrary, requiring such measures would increase the complexity of program management as well as transaction costs associated with emission reduction activity implementation, monitoring and verification. This added complexity without added rigor is evidenced in the experience of accounting standards that employ technical approaches to directly quantify leakage, which have typically generated relatively low or nonexistent estimates of leakage compared to the existing literature base.

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q11. Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? ( <i>Paragraph 3.6.4</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** ART requires Subnational Participants to take deductions from their quantified emission reductions and removals using the leakage deduction assessment table in Section 7.2.1, shown below. Deduction rates under the *TREES 2.0* are considered conservative, but could be adjusted as the program matures and further literature becomes available.

The *TREES 2.0* standardized leakage deduction of 20% is well supported in scientific literature. Sohngen and Brown (2004) estimated leakage resulting from timber concession buyouts in the 661,000 ha Noel Kempff Mercado Climate Action Project in Bolivia at 18% over 30 years and to 21% over 50 years. Under the U.S. Conservation Reserve Program, Wu (2000) concluded that for each 100 acres of land retired under the CRP, an additional 20 acres of non-cropland were converted to cropland (20% leakage). Hooda (2007) examined leakage in response to community and farm forestry expansion in Indonesia and estimated leakage ranging from 10% to 20%. Warman and Nelson (2015) did not observe significant leakage from implementing nation-wide national forest conservation efforts in Australia, which they attributed to a coinciding focus towards plantation establishment and market substitution for deriving wood products. Kuik (2013) estimated leakage from national scale REDD+ efforts ranging from 0.5 to 11.3% and postulated that subnational leakage would fall within the same range. While



the quantitative studies cited above are helpful in estimating specific leakage rates, qualitative studies more focused on leakage processes and sources have also generally noted subnational leakage to be negligible (Morse 2007; Pagiola et al. 2007; Wunder and Alban 2008).

**Evidence:**

Section 7.2 of *TREES 2.0* (p 43): “Where Participants submit a subnational crediting level, then negative leakage of emissions to outside the accounting area can occur. Participants must apply specified TREES leakage deductions. TREES establishes three classes of leakage risk for Participants: high, medium, low. Participants must use the TREES Leakage Deduction table to determine the proportion of ERRs that must be used as “Leakage%” in Equation 9.”

Section 7.2.1 of *TREES 2.0* (Table 3, p 44):

LEAKAGE CATEGORY	CRITERIA	DEDUCTION (LEAKAGE %)
High	< 25% of national forest area included in TREES	20
Medium	25–60% of national forest area included in TREES	10
Low	60–90% of national forest area included in TREES	5
No Leakage	>90% of national forest area included in TREES	0

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q12. Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? ( <i>Paragraph 3.6.2</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary:** ART only credits activities at the national level, or at the large subnational level on an interim basis through 2030. Subnational accounting areas must mitigate for leakage by taking a deduction from their quantified emissions reductions and removals.

**Evidence:**

Section 3.1 of *TREES 2.0* (p 21): “Participants shall be national governments (i.e., the highest level of government that exists in the country), or subnational governments no more than one administrative level down from national level provided the requirements in section 3.1.1 are met. No scale thresholds apply to national participants with

national accounting areas.”

Section 3.1.1 of *TREES 2.0* (p 21): “During an interim period through December 31, 2030, subnational accounting areas may be registered under ART as a recognized step to national-level accounting. After the interim period, accounting shall be at a national level.”

Section 7.2 of *TREES 2.0* (p 43): “Where Participants submit a subnational crediting level, then negative leakage of emissions to outside the accounting area can occur. Participants must apply specified TREES leakage deductions.”

The full requirements can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) publicly accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines: (*if none, “N/A”*):

N/A

Q13. List all activity types supported by the programme that involve replacing equipment or other physical systems such that these comprise the activity’s baseline:

None.

For the activity types listed above, does the programme have procedures ensuring that ( <i>select all that apply</i> ): ( <i>Paragraph 3.6.4</i> )	
(a) the baseline equipment is demonstrably decommissioned, destroyed, or scrapped, or otherwise demonstrated to no longer be in use,	<input type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input type="checkbox"/> YES
(c) where procedures enable the baseline equipment to potentially be re-sold or otherwise remain in use, equivalent procedures for assessment, mitigation, and accounting deductions apply to emissions resulting from its continued use.	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c) above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Not applicable. *TREES 2.0* does not support any activity types that involve replacing equipment or other physical systems.

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

## **PART 5: *Double counting*: Avoidance of Double Counting, Issuance and Claiming; Only counted once towards a mitigation obligation**

**Criteria: Avoidance of Double Counting, Issuance and Claiming and Are only counted once towards a**

## **mitigation obligation**

Q1. Does the Programme have measures in place ...	
a) ...to ensure the transparent transfer of units between registries, if applicable?( <i>Paragraph 3.7.1 and 3.7.5</i> )	<input checked="" type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? ( <i>Paragraph 3.7.1 and 3.7.5</i> )	<input checked="" type="checkbox"/> YES
c) ...to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? ( <i>Paragraphs 3.7.2 and 3.7.6</i> )	<input checked="" type="checkbox"/> YES
d) ...to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? ( <i>Paragraph 3.7.7</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART has measures in place to avoid double counting in all of its forms including double issuance, double use and double claiming, as detailed in *TREES 2.0* Section 13 Avoiding Double Counting. *TREES 2.0* prescribes accounting approaches to avoid double issuance (Section 13.1), double use (Section 13.2) and double claiming (Section 13.3) and the *ART Registry Terms of Use* also include prohibitions against double counting in all of these forms. These procedures are validated and verified by the VVB.

**Evidence:** a) and b) Section 13.1 (pg 65) of *TREES 2.0* states: “Double issuance occurs when more than one unique unit is issued for a single ERR, within the same program/registry or when more than one program/registry issues unique units for a single ERR. To mitigate the risk of double issuance, TREES requires the disclosure of any verified or issued emission reductions in the same accounting area, including credits from projects, which will be deducted from TREES issuance volume, checks of duplicate registration under other programs (including offset programs) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to re-issuance on another.”

The *TREES Validation and Verification Standard* requires VVBs to assess for instances of double registration, both in validation and verification. The verification check of proper implementation of procedures to avoid double counting includes confirming the appropriate number of ERRs has been deducted from credited quantities, if needed.

“Section 3.3 (pg 12-14) Validation Scope

- Participation in other Programs – The VVB evaluates the information provided and whether projects or other programs listed by the ART Participant could or will generate emission reduction or removals credits in some or all of the accounting area during the crediting period.
- Procedure to Avoid Double Counting – The VVB evaluates the procedure or plan provided by the ART Participant against the TREES requirements for avoiding double issuance, double use and double claiming of TREES credits.”

“Section 3.4 (pg 14-16) Verification Scope

- Participation in other Programs – The VVB verifies that the ART Participant lists all REDD+ crediting or payment-for-performance programs and/or REDD+ Project(s) within the proposed area regardless of credit ownership and whether any changes since the last TREES document submission have been noted.
- Avoidance of Double Counting – The VVB verifies the ART Participant has implemented the plan or procedure to avoid double counting.”

c) and d) Section 13.2 (pg 65-66) of *TREES 2.0* states: “Double use occurs when a unique unit is used twice, for example if it is 1) sold to more than one entity at a given time (also referred to as double selling) due to double issuance or fraudulent sales practices, or 2) used by the same owner toward more than one obligation / target, or 3) paid for a results-based payment and then also transferred or sold to another entity. Double use can also occur if the use of a unique issued unit is reported, such as towards NDC achievement or a CORSIA obligation, but the unit is not retired or cancelled.

To prevent double use, TREES requires clear proof of ownership upon issuance and tracking of ownership of credits within the registry by serial number and account. In addition, double selling will be prohibited through rules in the legal Terms of Use agreement to be executed by all ART Registry account holders, which expressly prohibit double use of credits and prohibit the transfer of ownership of credits off-registry.”

Section 13.3 (pg 66) of *TREES 2.0* states: “Double claiming occurs when the same ERR is used by two or more entities (e.g. Parties to the Paris Agreement, aeroplane operators under CORSIA, corporate voluntary buyers) to meet climate change mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions (NDCs) and transfers for use by aeroplane operators under the ICAO CORSIA, or when voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs. ART Participants may authorize transfers of TREES Credits for compliance purposes to buyers outside of the Participant’s country by submitting a Host Country Letter of Authorization to ART and subsequently applying an accounting adjustment in biennial transparency reports to the UNFCCC. At present, voluntary market transactions do not require corresponding adjustments.

Where accounting for international transfer may be required or preferred, the ART Registry facilitates this process for all transactions by providing the infrastructure to publish Host Country Letters of Authorization for transfer of TREES Credits, to label TREES Credits or associated with a Letter of Authorization, as well as to label TREES Credits for which a corresponding adjustment has been applied. All TREES Credit retirements and cancellations will be transparently recorded in public reports on the ART Registry. In addition, all transfers of TREES Credits for use under CORSIA must follow the procedures and requirements outlined in Annex B.”

Section 13.3 of *TREES 2.0* requires a Host Country letter of authorization from the national focal point for any transfers of issued emission reductions and/or removals for use by another country or entity. The letter must explicitly authorize the use of the specific ERRs by another Party and in that letter attest to report the transfer to the UNFCCC and make an accounting adjustment. The letter will be posted publicly on the ART Registry, and credits will not be designated as eligible for use towards the Party (NDC) or non-Party (airline) target or obligation and cannot be transferred to another ART Registry account or retired on behalf of the buyer until such

authorization letter is delivered.

In addition, the *ART Registry Terms of Use* agreement is a legal document that includes clear rules against double use and selling as detailed in Section 6, 7, and 13, excerpts included below, which detail rules against double registration of unique ERRs on any other registry or database and duplicate use of ERRs including a prohibition on the transfer or use of credits off-registry as well as requirements for retailers to retire credits on the registry if they are being claimed to satisfy voluntary or regulatory emissions reduction obligations.

The following are representations and warranties of all ART Registry Account Holders in the legal *ART Registry Terms of Use* agreement Section 7 (pg 12-13) to prevent double issuance, double use and double selling:

“(d) Account Holder will only use the Registry for generating, transferring, receiving, retiring, and/or canceling TREES Credits or FCPF Credits that are attributable to the REDD+ programs included in the Registry and specifically acknowledges that it shall not use any other database for the same purpose at the same time as such REDD+ programs are registered in the Registry;

(e) Neither the Account Holder nor any Indirect Owner, if any, has listed or registered nor will it list or register any REDD+ emission reduction or removal simultaneously both in the Registry and in any other system that tracks the emissions, emission reductions or removals, emission offsets, or other environmental attributes related to REDD+ programs listed on the Registry nor will any transaction of the same emissions, emission reductions and/or removals, emission offsets, or other environmental attributes related to the REDD+ program listed on the Registry be conducted outside of the Registry, other than in another ART approved registry;...

(i) Neither Account Holder nor any Indirect Owner, if any, has – outside of the Registry – retired, sold, claimed, represented elsewhere, or used to satisfy emission reduction targets or obligations in any jurisdiction, nor will it – outside of the Registry – retire, sell, claim, represent elsewhere, or use to satisfy emission reduction targets or obligations in any jurisdiction, any of the GHG emission reductions or removals associated with Account Holder’s TREES Credits or FCPF Credits without reporting such disposition within the Registry.”

The *ART Registry Term of Use* Section 6 (pg 8) specifically prohibits transfers of units that may result in double counting: “A transfer initiated by Account Holder in the Registry shall not be processed if such transfer fails to meet the requirements of these Terms of Use or the Operative Documents. Each transfer shall include the information as set forth in the Operative Documents. A transfer involving or related to the following are prohibited (i) fraud or an attempt to defraud another entity; (ii) transfer based on false, misleading or inaccurate information; or (iii) a transfer that would result in Double-Counting.”

The *ART Registry Terms of Use* Section 13 (pg 21-22) details suspension measures for instances of double counting:

“(f) Suspension. (i) Administrator, in its sole discretion and at any time, may suspend the Account Holder’s Account, the Account Holder’s access to the Registry and/or the Account Holder’s ability to transfer, retire or surrender any TREES Credits with immediate effect and without notice if the Administrator reasonably believes that: (i) the Account Holder is not in compliance with these Terms of Use or the procedures set out by the Administrator, including the Operative Documents; (ii) any TREES Credits listed by or on behalf of the Account Holder are fraudulently or illegally created; (iii) accreditation or approval of emission reduction and removal

credits created under the ART Standards or any TREES Credits listed by or on behalf of the Account Holder is withdrawn or threatened to be withdrawn for any reason; (iv) if the Account Holder is acting as an Agent, the authorization to act in that capacity has been revoked; (v) any TREES Credits have been or are suspected to be subject to Double-Counting in any of its forms; or (vi) any TREES Credits (or the program generating the TREES Credits) listed by or on behalf of the Account Holder are the subject of, or become the subject of, a Dispute.”

The *ART Registry Terms of Use* Section 12 (pg 18-19) details remedies to instances that constitute a default of the agreement by Account Holder, including not adhering to ART requirements to avoid double counting in all of its forms. In these cases, the ART Secretariat has the ability to seek injunctive relief, in addition to any other remedies available, including but not limited to monetary damages.

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full requirements can be found in the *TREES Validation and Verification Standard* (<https://www.artredd.org/wp-content/uploads/2022/01/TREES-Val-and-Ver-Standard-v2-Dec-2021.pdf>) publicly accessible on the ART website (<https://www.artredd.org/verification/#veri2>).

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q2. Does the Programme have procedures in place...	
a) ...requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions? ( <i>Paragraph 3.7.10.1</i> )	<input checked="" type="checkbox"/> YES
b) ...that provide for the use of any other method(s) to avoid double-claiming? ( <i>Paragraph 3.7.10.2</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** a) and b) ART has detailed procedures in place requiring host countries to appropriately account for emissions units that are used by aeroplane operators under the CORSIA to avoid any instances of double claiming. These requirements are detailed in Annex B of *TREES 2.0*. For all post-2020 vintage credits, there are two primary requirements for TREES Credits to be labeled as CORSIA eligible:

1. In a Letter of Authorization, host countries must explicitly authorize the use of TREES Credits by airlines

for CORSIA, commit to report the authorization to the UNFCCC and commit to making the corresponding adjustment. ART will make Letters of Authorization publicly available on the ART Registry.

2. To avoid buyer liability, an approved compensation mechanism must be in place to compensate for or replace any instances of units being used for CORSIA that are also claimed by the host country towards NDC achievement. Compensation is required in the event that a country authorizes units but does not make the pledged corresponding adjustment, or credible evidence cannot be obtained by ART within a year after the adjustment was due to be reported to the UNFCCC by the Host Country. There are options for the compensation mechanism including: reporting of a Corresponding Adjustment to the UNFCCC and/or providing a legally secure and binding guarantee that any double-claimed units (those for which a corresponding adjustment has not been made) will be replaced.

**Evidence:** Section 13.3 (pg 6) of *TREES 2.0* details ART's requirements related to double claiming: ““Double claiming occurs when the same ERR is used by two or more entities (e.g. Parties to the Paris Agreement, aeroplane operators under CORSIA, corporate voluntary buyers) to meet climate change mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions (NDCs) and transfers for use by aeroplane operators under the ICAO CORSIA, or when voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs. ART Participants may authorize transfers of TREES Credits for compliance purposes to buyers outside of the Participant's country by submitting a Host Country Letter of Authorization to ART and subsequently applying an accounting adjustment in biennial transparency reports to the UNFCCC. At present, voluntary market transactions do not require corresponding adjustments.

Where accounting for international transfer may be required or preferred, the ART Registry facilitates this process for all transactions by providing the infrastructure to publish Host Country Letters of Authorization for transfer of TREES Credits, to label TREES Credits or associated with a Letter of Authorization, as well as to label TREES Credits for which a corresponding adjustment has been applied. All TREES Credit retirements and cancellations will be transparently recorded in public reports on the ART Registry. In addition, all transfers of TREES Credits for use under CORSIA must follow the procedures and requirements outlined in Annex B.”

Annex B (pg 85-91) of *TREES 2.0* provides further details regarding requirements for avoiding double counting with ICAO's CORSIA. Notably, section B.2 (pg 87) of Annex B details the functionality features of the ART Registry that enable the avoidance of double counting in all its forms, including:

- “1. Securely and transparently effectuating the issuance, transfer, retirement and cancellation of offset credits;
- 2. Serialization and labeling of issuances so that each offset credit is clearly associated with a specific REDD+ program, country, issuance block and vintage and so that information for avoiding double counting can be assigned to each offset credit. Program information includes:
  - a. A description of the REDD+ Program;
  - b. The emission sources, sinks, and greenhouse gases included in the calculation of the emission reductions or removals;
  - c. The Host Country and geographical location where the program is implemented;
  - d. The Host Country Program Proponent (Participant);



- e. The year(s) in which the emission reduction or removal occurred (vintage);
- f. Any other information needed for the program to be unambiguously identified, and distinguished from other programs that may occur in the same location;
- g. A Letter of Assurance and Authorization from the Host Country, which will be posted on the registry once obtained;
- h. Designation of the credits as Qualified for CORSIA once the Host Country Letter of Assurance and Authorization has been obtained; and
- i. Notice that the Host Country has applied an adjustment, once evidence obtained.
  - 3. Public, downloadable, sortable reports on all offset credits including programs, issuances, retirements and cancelations; and
  - 4. Retirement and cancellation procedures that ensure the removal of the unit is clearly indicated, irreversible, and unambiguously designated for an intended purpose. For cancellations of units for the CORSIA, the cancellation information will specify the aeroplane operator for which the offset credits were cancelled and the calendar year for which an offsetting requirement is fulfilled through the cancellation.”

Section B.3 (pg 88-91) of Annex B explicitly lists ART’s requirements for avoiding double counting in CORSIA: “To avoid double claiming with progress towards mitigation targets pledged by countries in their Paris Agreement Nationally Determined Contributions (NDCs) and emission reduction and removal units used for the CORSIA, TREES requires in 13.3 II that countries authorize the use of offset credits by aeroplane operators under the CORSIA and provide a letter of assurance and authorization that they will report the use to the UNFCCC in the structured summary of its biennial transparency reports and make corresponding accounting adjustments. ART will only qualify offset credits for CORSIA once such a letter is received, only to any limit established in the letter, and as long as all other ART and CORSIA requirements are met including the presentation of an ART-approved mechanism to mitigate the risk of or compensate for double claims for post 2020 units.”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q3. Does the Programme have procedures in place for the following: ( <i>Paragraph 3.7.8</i> )	
a) to obtain, or require activity proponents to <u>obtain and provide to the programme</u> , written attestation from the host country’s national focal point or focal point’s designee?	<input checked="" type="checkbox"/> YES
b) for host country attestations to be obtained and <u>made publicly available prior to the use of</u> units from the host country in the CORSIA?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** a) and b) ART requires a Host Country letter of authorization from the national focal point for any transfers of issued emission reductions for use by another country or entity. These requirements are detailed in TREES Section 13 Avoiding Double Counting, specifically Section 13.3 Double Claiming. The letter must explicitly authorize the use of the specific ERs by another Party and in that letter attest to report the transfer to the UNFCCC and make an accounting adjustment. The letter will be posted publicly on the ART Registry, and credits will not be designated as eligible for use towards the non-Party (airline) target or obligation and cannot be transferred to another ART registry account or retired on behalf of the buyer until such authorization letter is delivered.

**Evidence:** Section 13.3 (pg 6) of *TREES 2.0* details ART's requirements related to double claiming: "Double claiming occurs when the same ERR is used by two or more entities (e.g. Parties to the Paris Agreement, aeroplane operators under CORSIA, corporate voluntary buyers) to meet climate change mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions (NDCs) and transfers for use by aeroplane operators under the ICAO CORSIA, or when voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs. ART Participants may authorize transfers of TREES Credits for compliance purposes to buyers outside of the Participant's country by submitting a Host Country Letter of Authorization to ART (*footnote 23: See example Host Country Authorization letter as Exhibit 1 to Appendix B*) and subsequently applying an accounting adjustment in biennial transparency reports to the UNFCCC. At present, voluntary market transactions do not require corresponding adjustments.

Where accounting for international transfer may be required or preferred, the ART Registry facilitates this process for all transactions by providing the infrastructure to publish Host Country Letters of Authorization for transfer of TREES Credits, to label TREES Credits or associated with a Letter of Authorization, as well as to label TREES Credits for which a corresponding adjustment has been applied. All TREES Credit retirements and cancellations will be transparently recorded in public reports on the ART Registry. In addition, all transfers of TREES Credits for use under CORSIA must follow the procedures and requirements outlined in Annex B."

Section B.3 (pg 88-91) of Annex B explicitly lists ART's requirements for avoiding double counting in CORSIA, which include Host Country Attestation: "To avoid double claiming with progress towards mitigation targets pledged by countries in their Paris Agreement Nationally Determined Contributions (NDCs) and emission reduction and removal units used for the CORSIA, TREES requires in 13.3 II that countries authorize the use of offset credits by aeroplane operators under the CORSIA and provide a letter of assurance and authorization that they will report the use to the UNFCCC in the structured summary of its biennial transparency reports and make corresponding accounting adjustments.

ART will only qualify offset credits for CORSIA once such a letter is received, only to any limit established in the letter, and as long as all other ART and CORSIA requirements are met including the presentation of an ART-approved mechanism to mitigate the risk of or compensate for double claims for post 2020 units, as further described below.

1. The Host Country Letter of Assurance and Authorization. The letter will be obtained from the country's UNFCCC National Focal Point or designee to qualify post 2020 TREES Credits for CORSIA. ART will make all Letters of

Assurance and Authorization publicly available by posting on the registry. A sample Letter of Assurance and Authorization is included as Exhibit 1 to this Annex B.”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
N/A

Q4. Does the Programme have procedures in place to guide the contents of host-country attestations? ( <i>Paragraph 3.7.9</i> )	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES
(iv) the CORSIA compliance period for which the units are authorized	<input type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”;	<input checked="" type="checkbox"/> YES
(vi) the country’s chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.”	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART provides an example host country letter of assurance and authorization in Annex B of *TREES 2.0* that guides the contents of host country attestations and includes guidance for the host country to identify all the necessary listed contents. As additional Article 6 decisions are made, ART ensures that the most recent decisions are reflected in the Letters submitted to ART. Per *TREES*, “*TREES* will incorporate by reference relevant future decisions and guidance on accounting and reporting in the UNFCCC for the Paris Agreement and, as applicable, the International Civil Aviation Organization (ICAO) for its Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).”

**Evidence:** The sample host country letter of assurance and authorization provided as Exhibit 1 in Annex B (pg 91) of *TREES 2.0* guides the content in host-country attestations. The letter includes identification of:

i) national point of contact = “UNFCCC Focal Point, Government of Country X”

ii) authorized unit vintages = “We authorize only the use of the program’s emission reductions / removals, for which ART has issued or will issue offset credits, that occur in the period from [DATE] to [DATE]; and We authorize

only the use of a maximum of [#] tCO<sub>2</sub>e of the program's emission reductions / removals, issued as offset credits by ART, for each calendar year."

iii) authorized activity types = "With regard to REDD+ program X, as described in the documentation attached to this letter, we hereby acknowledge that the program may reduce greenhouse gas emissions and enhance removals in country Y and that the Architecture for REDD+ Transactions (ART) has issues, or intends to issue, offset credits for these emission reductions / removals."

iv) the CORSIA compliance period for which the units are authorized = ART does not specifically require that the authorization letter state the CORSIA compliance period for which the units are authorized. This is *because TREES 2.0* was published in mid-2021, and at that time (and currently), the authorization requirements were only applicable in practice to the 2024-2026 compliance period (given that there was an ample supply of pre-2020 vintage credits for the 2021-2023 compliance period). However, any restrictions on use could be included by the host country.

v) expected timing and processes for applying and reporting adjustments = ART does not specifically require this as part of the template because of the date of the template's design as noted previously. However, in practice ART does require this. The expected timing and process for applying the adjustments will be informed by the definition of first transfer. For example, in the case of first transfer on authorization, the timing for applying the adjustments is immediately upon authorization (as reported to the UNFCCC in an initial report, as published on the CARP) and for reporting the adjustments is in the next annual report (as published on the CARP) and Biennial Transparency Report (BTR) submitted to the UNFCCC.

For example, please see Guyana's RP3 Host Country Letter of Authorization publicly posted on the ART Registry.  
<https://art.apx.com/mymodule/reg/TabDocuments.asp?r=111&ad=Prpt&act=update&type=PRO&aProj=pub&tablename=doc&id1=102>

vi) country's chosen accounting method = While ART does not specifically require the host country authorization letter to state its chosen accounting method for the Application of Corresponding Adjustments consistent with 2/CMA.3 Annex I, this information is included in the Article 6, Paragraph 2 Initial Report (AIR) Referred to in Decision 2/CMA.3, Annex, Chapter IV.A (Initial Report) in Respect of Authorisation of ITMOs. The AIR Section 4 includes information on ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC (para. 18(c-f)). See example AIR from Guyana, which was reviewed by ART as one requirement to labelling TREES Credits as CORSIA Eligible:

[https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202402221554---Guyana Initial%20Report Feb%202024%20Final.pdf?gl=1\\*ynib4v\\*\\_ga\\*MTAzODE1MTAyMC4xNzM5MjE3MDU5\\*\\_ga\\_7ZZWT14N79\\*MTc0MjM0NjM4MS4xNy4xLjE3NDIzNDY2MjUuMC4wLjA.#page=7](https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202402221554---Guyana%20Initial%20Report%20Feb%202024%20Final.pdf?gl=1*ynib4v*_ga*MTAzODE1MTAyMC4xNzM5MjE3MDU5*_ga_7ZZWT14N79*MTc0MjM0NjM4MS4xNy4xLjE3NDIzNDY2MjUuMC4wLjA.#page=7)

This is a sample letter, and countries may submit their own versions, provided the letters explicitly provide the following, which is stated in Section B.3 of Annex B (pg 88-89) of *TREES 2.0*:

"The Host Country Letter of Assurance and Authorization. The letter will be obtained from the country's UNFCCC National Focal Point or designee to qualify post 2020 TREES Credits for CORSIA. ART will make all Letters of Assurance and Authorization publicly available by posting on the registry. A sample Letter of Assurance and

Authorization is included as Exhibit 1 to this Annex B.

The Letter of Assurance and Authorization should explicitly:

- Identify the specific REDD+ activity to reduce emissions or enhance removals in the country;
- Acknowledge that ART has issued, or intends to issue, offset credits for [a stated volume in CO<sub>2</sub>-e] emission reductions or removals that occur within the country;
- Authorize the use of the REDD+ emission reductions or removals, issued as TREES Credits, by aeroplane operators in order to meet offsetting requirements under CORSIA, including providing a limit for the maximum number of emission reductions or removals that the country authorizes for use, including any limits on the time period over which the country provides such authorization;
- Declare that the country will not use the associated REDD+ emission reductions or removals to track progress towards, or for demonstrating achievement of, its NDC and will account for their use by aeroplane operators under CORSIA by applying relevant adjustments in the structured summary of the country's biennial transparency reports, as referred to in paragraph 77, sub-paragraph (d), of the Annex to decision 18/CMA.1, and consistent with relevant future decisions by The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA); and
- Declare that the country will report on the authorization and use of the REDD+ emission reductions for the CORSIA [or by other countries] in a transparent manner in the country's biennial transparency report submitted under Article 13 of the Paris Agreement."

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

ART is developing updated guidance for Host Country Authorizations to align with the most recent UNFCCC decisions in addition to an updated sample Authorization letter, which we intend to publish by summer 2025. The Requirements in TREES will be updated at the next opportunity. Nevertheless, ART's current requirements were designed to be forward looking and enable the adoption of "*relevant future decisions by the CMA*" and will be implemented as such.

Q5. Does the Programme have procedures in place...	
a) ...requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?	<input checked="" type="checkbox"/> YES
b) ...requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART requires host countries to confirm the use of applicable approaches to avoid double claiming. This is specified in Section B.3 of Annex B of *TREES 2.0*, notably the part about ART Double Claiming

## Compensation Mechanism.

**Evidence:** Section B.3 (pg 88-91) of Annex B of *TREES 2.0* specifies that host countries must confirm the use of applicable approaches to prevent double claiming: “ART Double Claiming Compensation Mechanism. Before qualifying post 2020 units for CORSIA, ART also requires that the Participant present, in a form acceptable to ART, a mechanism to mitigate the risk of or compensate for double claims of emission reductions units between aeroplane operators for the CORSIA and host countries towards NDC achievement. Compensation is required in the event that the adjustment has not been made or credible evidence cannot be obtained by ART within a year after the adjustment was due to be reported to the UNFCCC by the Host Country.

Options include:

i. Evidence of the application of the adjustment, as detailed in the Host Country Letter of Assurance and Authorization, in country reports to the UNFCCC, in the Article 6 database or by other means (e.g. an irrevocable electronic certificate) from the Host Country indicating that the required adjustments have been applied within the relevant accounting system), before the unit could be cancelled for use by an aeroplane operator for CORSIA. The option of allowing an irrevocable electronic certificate will apply only in cases in between UNFCCC reporting periods and only when a Host Country has a robust GHG accounting system with functionality, such as a distributed ledger registry technology, to enable reporting of this type of real-time, transparent, immutable, irrevocable transaction information. When adjustments are demonstrated by an entry in the Article 6 database or via an irrevocable electronic certificate, ART requires that the information on the adjustment also be recorded in country reports to the UNFCCC in the next reporting period.

ii. A guarantee, in a form acceptable to ART, that any double-claimed units (those for which an adjustment has not been made) will be replaced with a volume of ICAO-eligible credits corresponding to the number of units that were double claimed by the Host Country (“Replacement Contribution”). These units must be ART units (or comparable units as approved by ART) that have not been sold or otherwise committed. ART will cancel the associated Replacement Contribution to mitigate the Host Country’s double claim of emission reductions. This guarantee could be from a reputable third-party, an entity such as the Multilateral Investment Guarantee Agency (MIGA) or an ART approved insurance mechanism.

iii. A guarantee, in a form acceptable to ART, that the guarantor will fully financially compensate ART for the procurement of a Replacement Contribution for the double-claimed units. The Replacement units must be ART units (or comparable ICAO-eligible units as approved by ART) that have not been sold or otherwise committed. ART will cancel the associated Replacement Contribution to mitigate the Host Country’s double claim of emission reductions. This guarantee could be from a reputable third-party, an entity such as the Multilateral Investment Guarantee Agency (MIGA) or an ART-approved insurance mechanism.”

The *ART Registry Terms of Use (ToU)* are a legally binding document that must be signed by Sovereign Program Developers. Section 7m (pg 14) of the *ToU* state: “If seeking to designate host country authorized post 2020 vintage carbon credits as eligible for the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), Participant must present, in a form acceptable to Administrator at Administrator’s sole discretion, a mechanism to compensate for double claims of GHG emission reduction and removal units between aeroplane operators for the CORSIA and host countries towards nationally determined contribution (NDC) achievement;

(i) Compensation is required in the event that the adjustment has not been made or credible evidence cannot be



obtained by Administrator within a year after the adjustment was due to be reported to the United Nations Framework Convention on Climate Change (UNFCCC) by the Host Country. Participants shall compensate for the double claimed volume following requirements in TREES, including requirements of the elected compensation mechanism.”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
ART is developing updated guidance for Host Country Authorizations to align with the most recent UNFCCC decisions in addition to an updated sample Authorization letter, which we intend to publish by summer 2025. The Requirements in TREES will be updated at the next opportunity. Nevertheless, ART’s current requirements were designed to be forward looking and enable the adoption of “*relevant future decisions by the CMA*” and will be implemented as such.

Q6. Please provide any additional information about the programme’s measures to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities, such that double claiming does not occur between the airline and the host country of the emissions reduction activity.

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

To be eligible to participate in ART, *TREES 2.0* requires that forestry be included in the country’s NDC. Section 3.1.2 (pg 22) states “TREES Participants, or the Participant’s national government, shall include forests in their NDCs...footnote 3: Forests must be included as part of the overall NDC target. A specific NDC target for forests is not required.” Therefore, there are no cases in which REDD+ activities are “outside” of the NDC and exempt from host country authorization and accounting (corresponding adjustments) if transferred for use by another country towards its NDC achievement or by a non-Party (e.g., an airline toward meeting its CORSIA mitigation obligation or for use in an emissions trading scheme [ETS]).

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

Q7. Does the Programme have measures in place to...	
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a) make publicly available <u>any national government decisions</u> related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A? ( <i>Paragraph 3.7.11</i> )	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming? ( <i>Paragraph 3.7.11</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** a) ART details the requirements to avoid double claiming in Section 13.3 of *TREES 2.0*. This includes any instances of double claiming of emission reductions and/or removals by the host country and an airline for ICAO obligations. Section 13 and Annex B of *TREES 2.0* lay out requirements, including a host country letter of authorization from the national focal point. The letter must explicitly authorize the use of the specific ERRs by another Party for a specific purpose (e.g. by aeroplane operators in order to meet offsetting requirements under CORSIA) and in that letter attest to report the transfer to the UNFCCC and make an accounting adjustment. The letter will be posted publicly on the ART Registry, and credits will not be designated as CORSIA-Phase-eligible and cannot be transferred to another ART Registry account or canceled by an airline until such authorization letter is delivered.

b) ART will update information pertaining to host country attestation per *TREES 2.0* Annex B, Section 3, which details ART Annual Reporting on the eligibility designation and use of Units for CORSIA.

**Evidence:** Section 13.3 (pg 6) of *TREES 2.0* details ART's requirements related to double claiming: "“Double claiming occurs when the same ERR is used by two or more entities (e.g. Parties to the Paris Agreement, aeroplane operators under CORSIA, corporate voluntary buyers) to meet climate change mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions (NDCs) and transfers for use by aeroplane operators under the ICAO CORSIA, or when voluntary market transfers are counted toward both corporate buyer pledges and supplier country NDCs. ART Participants may authorize transfers of TREES Credits for compliance purposes to buyers outside of the Participant's country by submitting a Host Country Letter of Authorization to ART (*footnote 23: See example Host Country Authorization letter as Exhibit 1 to Appendix B*) and subsequently applying an accounting adjustment in biennial transparency reports to the UNFCCC. At present, voluntary market transactions do not require corresponding adjustments.

Where accounting for international transfer may be required or preferred, the ART Registry facilitates this process for all transactions by providing the infrastructure to publish Host Country Letters of Authorization for transfer of TREES Credits, to label TREES Credits or associated with a Letter of Authorization, as well as to label TREES Credits for which a corresponding adjustment has been applied. All TREES Credit retirements and cancellations will be transparently recorded in public reports on the ART Registry. In addition, all transfers of TREES Credits for use under CORSIA must follow the procedures and requirements outlined in Annex B.”

Section B.3 (pg 88-91) of Annex B of *TREES 2.0* explicitly lists ART's requirements for avoiding double counting in

CORSIA, which include Host Country Attestation: “To avoid double claiming with progress towards mitigation targets pledged by countries in their Paris Agreement Nationally Determined Contributions (NDCs) and emission reduction and removal units used for the CORSIA, TREES requires in 13.3 II that countries authorize the use of offset credits by aeroplane operators under the CORSIA and provide a letter of assurance and authorization that they will report the use to the UNFCCC in the structured summary of its biennial transparency reports and make corresponding accounting adjustments.

ART will only qualify offset credits for CORSIA once such a letter is received, only to any limit established in the letter, and as long as all other ART and CORSIA requirements are met including the presentation of an ART-approved mechanism to mitigate the risk of or compensate for double claims for post 2020 units, as further described below.

1. The Host Country Letter of Assurance and Authorization. The letter will be obtained from the country’s UNFCCC National Focal Point or designee to qualify post 2020 TREES Credits for CORSIA. ART will make all Letters of Assurance and Authorization publicly available by posting on the registry. A sample Letter of Assurance and Authorization is included as Exhibit 1 to this Annex B.

The Letter of Assurance and Authorization should explicitly: ...

- Declare that the country will not use the associated REDD+ emission reductions or removals to track progress towards, or for demonstrating achievement of, its NDC and will account for their use by aeroplane operators under CORSIA by applying relevant adjustments in the structured summary of the country’s biennial transparency reports, as referred to in paragraph 77, sub-paragraph (d), of the Annex to decision 18/CMA.1, and consistent with relevant future decisions by The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA); and
- Declare that the country will report on the authorization and use of the REDD+ emission reductions for the CORSIA [or by other countries] in a transparent manner in the country’s biennial transparency report submitted under Article 13 of the Paris Agreement.”

Exhibit 1 of Annex B (pg 91) of *TREES 2.0* provides a sample authorization letter, which includes the following guidance as suggested text: “We hereby request ART to submit annual reports to us, no later than by 31 March of each year, on the use of the offset credit’s associated emission reductions / removals by other countries or entities, including volumes canceled for use by each country and entity.

We hereby declare that country X will not use the programs’s emission reductions to track progress towards, or for demonstrating achievement of, its NDC and that country X will account for the use of the program’s GHG emission reductions by aeroplane operators under CORSIA or by other countries through adjustments in the structured summary of country X’s biennial transparency reports, as referred to in paragraph 77, sub-paragraph (d), of the Annex to decision 18/CMA.1, and consistent with relevant future decisions by the CMA.

We hereby also declare that country Y will report on the authorization and use of the program’s emission reductions / removals by other countries or entities in a transparent manner in the country’s biennial transparency report submitted under Article 13 of the Paris Agreement.”

The functionality features of the ART Registry are specified in Section B.2 (pg 87) of Annex B of *TREES 2.0* and state how the ART Registry platform is “operational with all functionality and transparency to avoid double counting for CORSIA including: ...

g. A Letter of Assurance and Authorization from the Host Country, which will be posted on the registry once obtained;

h. Designation of the credits as Qualified for CORSIA once the Host Country Letter of Assurance and Authorization has been obtained; and

i. Notice that the Host Country has applied an adjustment, once evidence obtained.

3. Public, downloadable, sortable reports on all offset credits including programs, issuances, retirements and cancellations.”

b) TREES Annex B, Section 3 states: “ART Annual Reporting on the qualification and use of Units for CORSIA. ART will publish annual reports that provide aggregated information related to the issuance, CORSIA qualification and cancellation of offset credits. ART will publish these reports within six months after the end of a calendar year and will transmit the reports to ICAO and to all countries in which the emission reductions or removals associated with issued and CORSIA qualified offset credits occurred. Reported information will include: (i) Quantity of CORSIA qualified offset credits issued by country, calendar year, cancelled for CORSIA and cancelled for other purposes. (ii) Quantity of CORSIA qualified offset credits cancelled by aeroplane operator for each CORSIA compliance period (iii) The maximum number of emission reductions or removals from ART programs authorized by countries for use by other countries or entities, by country and calendar year”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q8.a) Does the Programme have procedures in place to compare countries’ accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country’s national reporting focal point or designee otherwise attested to its intention to not double claim? ( <i>Paragraph 3.7.12</i> )	<input checked="" type="checkbox"/> YES
Q8.b). Do the procedures referred to above... ( <i>Paragraph 3.2.12</i> )	
(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?	<input checked="" type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country’s reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input checked="" type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation <u>generated by the emissions unit programme (e.g., results from the comparison)?</u>	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

**A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):**

**Summary response:** a) and b) ART has procedures in place to report on the qualification and use of units for CORSIA. This is evidenced in *TREES 2.0's* Annex B: ART Requirements for Avoiding Double Counting in CORSIA, which details requirements for host country letter of authorization, reporting corresponding adjustments to the UNFCCC and compensation for or replacement of units under the CORSIA and also claimed by the Host Country towards meeting its NDC (the "compensation mechanism"). ART provides an oversight function to monitor relevant country reports to the UNFCCC or other means (e.g. a physical or electronic certificate from the Host Country indicating that the required adjustments have been applied within the relevant accounting system) to determine if required adjustments, as committed in the Host Country Letter of Assurance and Authorization, are made. Once adjustments have been made, the associated ART emission reduction and/or removal TREES Credits will be tagged as such on the ART Registry. In instances where adjustments are not made, ART will report details to ICAO and the UNFCCC and will evaluate whether to cease qualifying offset credits from the respective country for CORSIA.

**Evidence:** Section B.3 of Annex B of *TREES 2.0* states:

**"3. ART Annual Reporting on the qualification and use of Units for CORSIA.** ART will publish annual reports that provide aggregated information related to the issuance, CORSIA qualification and cancellation of offset credits. ART will publish these reports within six months after the end of a calendar year and will transmit the reports to ICAO and to all countries in which the emission reductions or removals associated with issued and CORSIA qualified offset credits occurred. Reported information will include: (i) Quantity of CORSIA qualified offset credits issued by country, calendar year, cancelled for CORSIA and cancelled for other purposes. (ii) Quantity of CORSIA qualified offset credits cancelled by aeroplane operator for each CORSIA compliance period (iii) The maximum number of emission reductions or removals from ART programs authorized by countries for use by other countries or entities, by country and calendar year.

**4. Obtaining evidence of the application of adjustments.** ART will take action to obtain evidence of the host country reporting the use of the emission reduction / removal units for CORSIA and the application of required adjustments in its reporting to the UNFCCC. Evidence could, for example, be in the country's biennial transparency reports to the UNFCCC or provided in the form of a letter or irrevocable electronic certificate from the Host Country indicating that the required adjustments have been applied within the relevant accounting system. Any evidence should clearly reference the offset credits (e.g., using unique identifiers or serial numbers) for which the country has applied the adjustments. Once evidence has been obtained, ART will post such evidence on the registry and indicate that the adjustment has been made.

**5. Remedy for CORSIA Double Claim.** In the event that the adjustment has not been made or credible evidence cannot be obtained within a year after the adjustment was due to be reported to the UNFCCC by the Host Country, compensation is required for the double claimed volume following its selected compensation mechanism. ART will inform the UNFCCC and ICAO accordingly and will evaluate whether to cease qualifying offset credits from the respective country for CORSIA."

(b)(i) While ART's procedures do not specifically cite review of the relevant accounting information for the Application of Corresponding Adjustments consistent with 2/CMA.3 Annex I, ART would review this information as part of the ongoing confirmation of reporting to the UNFCCC. Any authorizations of ITMOs or for OIMP, including for CORSIA, would be reported in an Initial Report (AIR), published on the CARP. The AIR Section 4 includes information on ITMO metrics, method for applying corresponding adjustments and method for quantification of the NDC (para. 18(c–f)).

ART would also review Annual Reports submitted to the UNFCCC no later than 15 April of the following year and posted on the CARP. Reports include the annual information on the authorization of ITMOs for use towards NDCs and OIMP (including CORSIA), which specify the for each cooperative approach the first transferring participating Party, the using participating Party or authorized entity or entities, as soon as known, the year in which the mitigation occurred, the sector(s) and activity type(s), and the unique identifiers.

This information will be used to confirm that corresponding adjustments have been made.

(ii) *TREES 2.0* Annex B.3 (pg 90) describes ART's process to obtain evidence of the application of adjustments including the expected timing noting that "4. ART will take action to obtain evidence of the host country reporting the use of the emission reduction / removal units for CORSIA and the application of required adjustments in its reporting to the UNFCCC. Evidence could, for example, be in the country's biennial transparency reports to the UNFCCC or provided in the form of a letter or irrevocable electronic certificate from the Host Country indicating that the required adjustments have been applied within the relevant accounting system. Any evidence should clearly reference the offset credits (e.g., using unique identifiers or serial numbers) for which the country has applied the adjustments. Once evidence has been obtained, ART will post such evidence on the registry and indicate that the adjustment has been made...

In the event that the adjustment has not been made or credible evidence cannot be obtained within a year after the adjustment was due to be reported to the UNFCCC by the Host Country, compensation is required for the double claimed volume following its selected compensation mechanism. ART will inform the UNFCCC and ICAO accordingly and will evaluate whether to cease qualifying offset credits from the respective country for CORSIA."

(iv) ART requires publication of all host country authorizations. Current ART Registry functionality includes a label for units for which a corresponding adjustment has been reported and documentary evidence will be uploaded and made public on the registry.

Example reports to the UNFCCC that have been cross-checked by ART for Guyana include the authorization (also uploaded to the ART Registry): <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/carp/authorizations>

the AIR initial report: [https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202402221554---Guyana\\_Initial%20Report\\_Feb%202024%20Final.pdf?\\_gl=1\\*1cfa3hp\\*\\_ga\\*MTAzODE1MTAyMC4xNzM5MjE3MDU5\\*\\_ga\\_7ZZWT14N79\\*MTc0MjM0NjM4MS4xNy4xLjE3NDIzNDY5MzAuMC4wLjA](https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202402221554---Guyana_Initial%20Report_Feb%202024%20Final.pdf?_gl=1*1cfa3hp*_ga*MTAzODE1MTAyMC4xNzM5MjE3MDU5*_ga_7ZZWT14N79*MTc0MjM0NjM4MS4xNy4xLjE3NDIzNDY5MzAuMC4wLjA).

Guyana's annual report: <https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement/cooperative-implementation/carp/submitted-reports#Annual-information-reports>

Guyana’s Biennial Transparency Report (BTR):  
[https://unfccc.int/sites/default/files/resource/Guyana\\_First%20Biennial%20Transparency%20Report\\_February%202024%20-%20Final.pdf](https://unfccc.int/sites/default/files/resource/Guyana_First%20Biennial%20Transparency%20Report_February%202024%20-%20Final.pdf)

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):  
To align with the most recent UNFCCC decisions and reporting requirements, ART is developing updated guidance for the process to confirm that corresponding adjustments have been made in reports to the UNFCCC for units authorized for CORSIA. We intend to publish this guidance by summer 2025. The Requirements in TREES will be updated at the next opportunity. Nevertheless, ART’s current requirements were designed to be forward looking and enable the adoption of “*relevant future decisions by the CMA*” and will be implemented as such including as described above.

Q9. Would the Programme be willing and able, upon request, to report to ICAO’s relevant bodies, as requested, performance information related to, <i>inter alia</i> , any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? ( <i>Paragraph 3.7.13</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART is willing and able to report to ICAO’s relevant bodies any material instances of double claiming including details on the units and volumes, the steps taken by ART and the response from the Host Country, including any resolution. ART will not only report details to ICAO and the UNFCCC, but will also evaluate whether to cease qualifying offset credits from the respective country for CORSIA based on the specific circumstances and the country response to the situation.

**Evidence:** Section B.3 (pg 90) of Annex B of *TREES 2.0* specifies:

“4. Obtaining evidence of the application of adjustments. ART will take action to obtain evidence of the host country reporting the use of the emission reduction / removal units for CORSIA and the application of required adjustments in its reporting to the UNFCCC. Evidence could, for example, be in the country’s biennial transparency reports to the UNFCCC or provided in the form of a letter or irrevocable electronic certificate from the Host Country indicating that the required adjustments have been applied within the relevant accounting system. Any evidence should clearly reference the offset credits (e.g., using unique identifiers or serial numbers) for which the country has applied the adjustments. Once evidence has been obtained, ART will post such evidence on the registry and indicate that the adjustment has been made.

5. Remedy for CORSIA Double Claim. In the event that the adjustment has not been made or credible evidence cannot be obtained within a year after the adjustment was due to be reported to the UNFCCC by the Host Country, compensation is required for the double claimed volume following its selected compensation mechanism. ART will



inform the UNFCCC and ICAO accordingly and will evaluate whether to cease qualifying offset credits from the respective country for CORSIA.”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country’s national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn.? ( <i>Paragraph 3.7.14</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

**Summary response:** ART’s *TREES 2.0* includes a comprehensive ICAO-specific Annex B detailing requirements related to avoiding double claiming. This includes a mechanism to compensate for, replace, or otherwise reconcile instances of units used under the CORSIA and also claimed by the host country towards meeting its NDC. The *ART Registry Terms of Use* further specify compensation requirements for any instances of double claiming of mitigation associated with CORSIA-eligible units.

**Evidence:** The entire Annex B (pg 85-91) of *TREES 2.0* details requirements for avoiding double counting with ICAO’s CORSIA. Notably, the ART Double Claiming Compensation Mechanism is detailed on pg 89-90: “Before qualifying post 2020 units for CORSIA, ART also requires that the Participant present, in a form acceptable to ART, a mechanism to mitigate the risk of or compensate for double claims of emission reductions units between aeroplane operators for the CORSIA and host countries towards NDC achievement. Compensation is required in the event that the adjustment has not been made or credible evidence cannot be obtained by ART within a year after the adjustment was due to be reported to the UNFCCC by the Host Country.

Options include:

i. Evidence of the application of the adjustment, as detailed in the Host Country Letter of Assurance and Authorization, in country reports to the UNFCCC, in the Article 6 database or by other means (e.g. an irrevocable electronic certificate) from the Host Country indicating that the required adjustments have been applied within the relevant accounting system), before the unit could be cancelled for use by an aeroplane operator for CORSIA. The option of allowing an irrevocable electronic certificate will apply only in cases in between UNFCCC reporting periods and only when a Host Country has a robust GHG accounting system with functionality, such as a distributed ledger registry technology, to enable reporting of this type of real-time, transparent, immutable, irrevocable transaction information. When adjustments are demonstrated by an entry in the Article 6 database or via an irrevocable electronic certificate, ART requires that the information on the adjustment also be recorded



in country reports to the UNFCCC in the next reporting period.

ii. A guarantee, in a form acceptable to ART, that any double-claimed units (those for which an adjustment has not been made) will be replaced with a volume of ICAO-eligible credits corresponding to the number of units that were double claimed by the Host Country (“Replacement Contribution”). These units must be ART units (or comparable units as approved by ART) that have not been sold or otherwise committed. ART will cancel the associated Replacement Contribution to mitigate the Host Country’s double claim of emission reductions. This guarantee could be from a reputable third-party, an entity such as the Multilateral Investment Guarantee Agency (MIGA) or an ART approved insurance mechanism.

iii. A guarantee, in a form acceptable to ART, that the guarantor will fully financially compensate ART for the procurement of a Replacement Contribution for the double-claimed units. The Replacement units must be ART units (or comparable ICAO-eligible units as approved by ART) that have not been sold or otherwise committed. ART will cancel the associated Replacement Contribution to mitigate the Host Country’s double claim of emission reductions. This guarantee could be from a reputable third-party, an entity such as the Multilateral Investment Guarantee Agency (MIGA) or an ART-approved insurance mechanism.”

The *ART Registry Terms of Use (ToU)* are a legally binding document that must be signed by Sovereign Program Developers. Section 7m (pg 14) of the *ToU* state: “If seeking to designate host country authorized post 2020 vintage carbon credits as eligible for the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), Participant must present, in a form acceptable to Administrator at Administrator’s sole discretion, a mechanism to compensate for double claims of GHG emission reduction and removal units between aeroplane operators for the CORSIA and host countries towards nationally determined contribution (NDC) achievement;

(i) Compensation is required in the event that the adjustment has not been made or credible evidence cannot be obtained by Administrator within a year after the adjustment was due to be reported to the United Nations Framework Convention on Climate Change (UNFCCC) by the Host Country. Participants shall compensate for the double claimed volume following requirements in TREES, including requirements of the elected compensation mechanism.”

The full documentation can be found in *TREES 2.0* (<https://www.artredd.org/wp-content/uploads/2021/12/TREES-2.0-August-2021-Clean.pdf>) accessible on the ART website (<https://www.artredd.org/trees/>).

The full documentation can be found in *ART Registry Terms of Use (May 2024)* (<https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf>) accessible on the ART website under “Step 1 – Review Registry Documents” (<https://www.artredd.org/art-registry/>).

**B.** Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):  
N/A

## **PART 6: Programme comments**

Are there any additional comments the programme wishes to make to support the information provided in this form?

ERT would like to thank ICAO for its leadership role in ensuring integrity in the first global, Paris Agreement-aligned compliance carbon market. We appreciate the opportunity to submit our ART reapplication for the CORSIA 2027-2029 phase. Protection and restoration of the world's forests is critical to meeting climate targets, and the continued inclusion of the full suite of jurisdictional REDD+ crediting activities in the CORSIA - including emission reductions, removals and HFLD - will send this message and will help attract needed finance in this sector. We are confident in the strength of our application and are available to engage with ICAO and the TAB as needed during the review process.

#### **SECTION IV: SIGNATURE**

*I certify* that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

*As the Programme Representative, I certify* that all information in this form is true, accurate, and complete to the best of my knowledge.

*As the Programme Representative, I acknowledge* that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

*Signed:*

Mary Grady

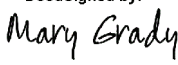
March 21, 2025

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Full name of Programme Representative (*Print*)

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Date signed (*Print*)

DocuSigned by:  
  
094067A209D24C4...

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Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)

**SHEET A: DESCRIBED ACTIVITIES** (Here, list activities supported by the programme that are described in this form and submitted for assessment by TAB, whether or not these activities are currently within the programme's Scope of Eligibility for the 2024-2026 assessment cycle)

[illegible]

**SHEET B: METHODOLOGIES / PROTOCOLS LIST** (Here, list all methodologies / protocols that support activities described in Sheet A)

[illegible]

**SHEET A: EXCLUDED ACTIVITIES** (Here, list activities supported by the programme that the programme wishes to **exclude** from TAB's assessment, whether or not these were previously excluded from the programme's Scope of Eligibility for the 2024-2026 compliance period)

[illegible]

**SHEET B: EXCLUDED METHODOLOGIES** (Here, list all methodologies / protocols that support activities described in Sheet A)

[illegible]



# **Emissions Unit Programme Registry Attestation (Version 3, January 2023)**

## **PART A. Applicability and Instructions**

### **1. Relevance and definitions:**

#### **1.1. These terms are relevant to emissions unit programmes and their designated registries:**

**1.1.1. *CORSIA Eligible Emissions Unit Programme:*** emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

**1.1.2. *CORSIA Eligible Emissions Unit Programme-designated registry:*** registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

**1.1.3. *Material change:*** any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

**1.1.4. *Cancel:*** the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

**1.1.5. *Business day:*** defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

**1.2. References to "Annex 16, Volume IV"** throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

### **2. Programme - registry relationship:**

**2.1. The ICAO Council's Technical Advisory Body (TAB)** conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and consistent with the EUC. The programme registry is not separately or independently considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its

- 2.2. The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.
  - 2.3. A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the programme in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
3. Submitting an "*Emissions Unit Programme Registry Attestation*":
  - 3.1. Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
  - 3.2. The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:
    - 3.2.1.If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
    - 3.2.2.From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
  - 3.3. As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:
    - 3.3.1.Forward the signed attestation to the TAB; and
    - 3.3.2.If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".

- ### 3. Submitting an “Emissions Unit Programme Registry Attestation”:

- 3.1.** Both the administrator or authorized representative (“Programme Representative”) of an emissions unit programme (“Programme”), and the administrator or authorized representative (“Registry Representative”) of the registry designated by the Programme (“Programme Registry”) will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
- 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:
- 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
- 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
- 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:
- 3.3.1.** Forward the signed attestation to the TAB; and
- 3.3.2.** If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.

## **PART B: Emissions Unit Programme Registry Attestation**

### **4. Programme application materials.** As the Registry Representative, I certify items 4.1 to 4.4:

#### **4.1.** I have read and fully comprehend the following information:

**4.1.1.** The instructions and terms of this attestation;

**4.1.2.** The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

**4.1.3.** The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and

**4.1.4.** The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility<sup>1</sup> for the 2024-2026 compliance period (First Phase).

**4.2.** The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

**4.3.** The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;

**4.4.** The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

### **5. Scope of Programme responsibilities under the CORSIA.** As the Registry Representative, I acknowledge items 5.1 to 5.2:

**5.1.** The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

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<sup>1</sup> Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Programme - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and
- 6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Programme Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:
- 7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document *"CORSIA Eligible Emissions Units"*<sup>2</sup>.
- 7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based<sup>3</sup>;
- 7.3. The Programme Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Programme is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document *"CORSIA Eligible Emissions Units"*<sup>4</sup>. This will be/is done consistent with the capabilities described by the Programme in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registry.
- 7.4. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

<sup>2</sup> Only applicable when the Programme submits the signed *"Emissions Unit Programme Registry Attestation"* to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

<sup>3</sup> Except for compliance with Applicable Export / Sanctions Laws as detailed in Registry Attestation Attachment A Section 7.2.

<sup>4</sup> As prescribed in the ICAO Document *"CORSIA Eligible Emissions Units"*, the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.


- 7.5. The Programme Registry will, within 1 – 3 business days of receipt of formal instruction<sup>5</sup> from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry's public website the account owners' cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.6. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7. The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8. The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form;
- 7.9. The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;
- 7.10. The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11. The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme's long-term planning, including plans for possible dissolution;

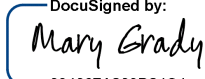
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<sup>5</sup> "Formal Instruction" for ART is defined as when the Unit cancellation request is received on the Registry Administrator's dashboard for approval

7.12. The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry’s ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

8. **Accuracy and completeness of information.** The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.

DocuSigned by:  
  
094067A209D24C4...  
Programme Representative Signature

DocuSigned by:  
  
094067A209D24C4...  
Registry Representative Signature

Mary Grady  
Programme Representative Name

Mary Grady  
Registry Representative Name

ART  
Programme Name

ART Registry  
Registry Name

March 21, 2025  
Date

March 21, 2025  
Date

*Instructions for Registry Representative:* Please append a document on the next page of this attestation describing your Registry’s ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry’s ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

## **ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM**

### **PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE**

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*<sup>6</sup>.

### **PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION**

#### **1. Programme Representative Information**

##### **A. Programme Information**

Programme name: [Architecture for REDD+ Transactions \(ART\)](#)

Administering Organization<sup>7</sup>: [Environmental Resources Trust \(ERT\)](#), a wholly owned subsidiary of [Winrock International \(ART Secretariat\)](#)

Official mailing address: [325 West Capitol Avenue, Suite 350, Little Rock Arkansas 72201](#)

Telephone #: [+1 \(703\) 302-6500](#)

Official web address: [www.artredd.org](http://www.artredd.org)

##### **B. Programme Administrator Information (i.e., individual contact person)**

Full name and title: [Mary Grady, CEO Environmental Resources Trust, Executive Director ART Secretariat](#)

Employer / Company (*if not programme*): [ERT / Winrock International](#)

E-mail address: [mgrady@winrock.org](mailto:mgrady@winrock.org)

Telephone #: [805.252.1658](#)

##### **C. Programme Representative Information (if different from Programme Administrator)**

<sup>6</sup> <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

<sup>7</sup> **Please complete**, even if the name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme is the same as "*Programme Name*".



Full name and title: [Click or tap here to enter text.](#)

Employer / Company (*if not Programme*): [Click or tap here to enter text.](#)

E-mail address: [Click or tap here to enter text.](#)

Telephone #: [Click or tap here to enter text.](#)

## 2. Registry Representative Information<sup>8</sup>

### A. Registry Information

Registry / system name: [Architecture for REDD+ Transactions \(ART\) Registry](#)

Administering Organization: [ART](#)

Official mailing address: [325 West Capitol Avenue, Suite 350, Little Rock Arkansas 72201](#)

Telephone #: [+1 \(703\) 302-6500](#)

Official web address: [www.artredd.org](#)

### B. Registry Administrator Information (i.e., individual contact person)

Full name and title: [Mary Grady, CEO Environmental Resources Trust, Executive Director ART Secretariat](#)

Employer / Company (*if not Registry Administering Organization*): [Winrock International / ERT](#)

E-mail address: [mgrady@winrock.org](#)

Telephone #: [+1 \(805\) 252-1658](#)

### C. Programme Representative Information (if different from Registry Administrator)

Full name and title: [Click or tap here to enter text.](#)

Employer / Company (*if not Registry Administering Organization*): [Click or tap here to enter text.](#)

E-mail address: [Click or tap here to enter text.](#)

Telephone #: [Click or tap here to enter text.](#)

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<sup>8</sup> **Please complete this section**, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in **Part 2. “1. Programme Representative Information”**.

**PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES**

	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable <sup>9</sup> , as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “ <i>CORSIA Eligible Emissions Units</i> ”?”	<input checked="" type="checkbox"/> YES
	Describe how the Registry ensures its ability to implement these provisions:	
	<p>ART manages its own ART Registry Platform with ART Program Staff overseeing all ART Registry operations. The ART Registry is an online, secure, logic based platform developed and supported by APX (www.apx.com), owned by Xpansiv, per a private, bilateral legal Master Services Agreement between APX and Environmental Resources Trust (ERT), and customized for ART's workflow and approvals process.</p> <p>As ART internally manages and oversees all registry functions, we are able to ensure alignment with the objectives of all of ART's provisions and procedures as represented in the ART Program application submitted to the ICAO Secretariat and as acknowledged in the “Programme acceptance to terms of eligibility for inclusion in the ICAO document ‘CORSIA Eligible Emissions Units’” signed by ART.</p>	
7.1	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	<p>The ART Terms of Use (<a href="https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf">https://www.artredd.org/wp-content/uploads/2024/05/ART-Registry-Terms-of-Use-May-2024.pdf</a>) specifies that the Program Registry is operated and administered in-house by ART.</p> <p>All credit issuances, retirements and cancellations are made publicly available on the ART Registry. The following web link provides a link to all the public registry reports from ART's website: <a href="https://www.artredd.org/art-registry/">https://www.artredd.org/art-registry/</a>.</p> <p>The ART Registry public registry reports provide downloadable, sortable reports of offset issuance by programs, credit status, credit cancellation, credit retirements, as well as a buffer pool report and a credit search by serial number report. CORSIA eligibility is marked within the public reports within the columns “Eligible for CORSIA 2021-2023 Compliance Period (Pilot Phase)” and “Eligible for CORSIA 2024-2026 Compliance Period (First Phase)”, with additional details provided upon clicking the hyperlink overlaid on each offset credit batch. A new report entitled “Paris Agreement Article 6 and CORSIA” is being tested and expected to be publicly available in Q2 2025.</p> <p>Individual links to each of these is also provided below.</p> <p>i. Program credits verified public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=112">https://art.apx.com/myModule/rpt/myrpt.asp?r=112</a></p> <p>ii. Programs public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=111">https://art.apx.com/myModule/rpt/myrpt.asp?r=111</a></p> <p>iii. Credit status public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=212">https://art.apx.com/myModule/rpt/myrpt.asp?r=212</a></p>	

<sup>9</sup> Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

iv. Retired credits public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=206">https://art.apx.com/myModule/rpt/myrpt.asp?r=206</a> v. Cancelled credits public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=208">https://art.apx.com/myModule/rpt/myrpt.asp?r=208</a> vi. Buffer pool account balance public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=209">https://art.apx.com/myModule/rpt/myrpt.asp?r=209</a>
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7.2	Will the Programme Registry ensure that a CORSIA participant's request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	ART receives new registry account applications via the ART Registry platform. Account application reviews and approvals (or denials) are conducted by ART administrators through a Know Your Customer (KYC) due diligence process that assesses the full list of an applicant's requested and researched details. Accounts are only approved for entities that meet ART's KYC requirements.	
	ART does not deny Registry account applications solely based on the country in which the applicant is headquartered or based, noting that, pursuant to US law, ART can deny a request for a registry account to a Restricted Person: an entity or individual (A) ordinarily resident in or located in, incorporated in, headquartered in, or organized under the laws of a Sanctioned Territory <sup>10</sup> , (B) targeted by trade or financial sanctions or export control restrictions under Applicable Export /Sanctions Laws <sup>11</sup> , or (C) directly or indirectly owned or controlled by or acting for or on behalf of anyone covered by the foregoing, where providing an ART Registry account is or would reasonably be expected to result in a violation of Applicable Export/Sanctions Laws.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	Please see a description of ART's KYC policy included as business confidential information in response to Section 3, Question 9 of ART's <i>Application Form for Emissions Units Programs</i> , submitted March 21, 2025.	

7.3	Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document " <i>CORSIA Eligible Emissions Units</i> "?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implements this provision:	
	<p>The ART Registry includes ICAO-related functionality including labelling of units as "CORSIA Eligible." This functionality is currently operational.</p> <p>The ART administrator designates units as "CORSIA Eligible" if they have been approved as Eligible for use for CORSIA by ICAO as in the published CORSIA Eligible Emissions Units</p>	

<sup>10</sup> "Sanctioned Territory" means a country or territory subject to comprehensive United States sanctions

<sup>11</sup> "Applicable Export/Sanctions Laws" means applicable sanctions, economic sanctions laws, export control and other trade control laws, regulations, edicts, orders, or resolutions administered or enforced by the United States, UK, European Union, any EU Member State, or any other country from which Account Holder accesses the services.

	document (approved program, project type, vintage etc.), have met other CORSIA and ART requirements and, for post 2020 vintage credits, have obtained a Host Country Letter of Authorization for use of the units for CORSIA and have delivered an ART-approved CORSIA Double Claiming Compensation Mechanism.
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .
	<p>CORSIA eligibility is denoted in each of the following public reports:</p> <p>i. Verified credits public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=112">https://art.apx.com/myModule/rpt/myrpt.asp?r=112</a>  ii. Retired credits public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=206">https://art.apx.com/myModule/rpt/myrpt.asp?r=206</a>  iii. Cancelled credits public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=208">https://art.apx.com/myModule/rpt/myrpt.asp?r=208</a>  iv. Credit status public report: <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=212">https://art.apx.com/myModule/rpt/myrpt.asp?r=212</a></p> <p>Additional information is also publicly available by viewing the Credit Details screen for any batch of credits by clicking on the link in the ART Registry. For units that will be required to submit a Host Country Letter of Authorization and an ART-approved Double Claiming Compensation Mechanism, such documents are accessible to view from certain reports by clicking hyperlinks therein. In addition, a new public report entitled "Paris Agreement Article 6 and CORSIA" will be available in Q2 2025.</p>

7.4	Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	ART account holders manage their own transactions within their accounts. Upon initiating the cancellation of emissions units for the purpose of reconciling offsetting requirements under CORSIA, an account holder will designate the reason for the cancellation as CORSIA Compliance and reference the appropriate CORSIA compliance cycle and CORSIA participant (aeroplane operator) for whom the credit is being cancelled. Only offset credits that have been tagged as CORSIA Eligible will have the option of choosing CORSIA compliance as the cancellation reason. ART staff can facilitate this process with the Account Holder upon their request.	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Upon ART approving the credit cancellation, they are visible as such in the Cancelled Credits public report with all pertinent details available (<a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=208">https://art.apx.com/myModule/rpt/myrpt.asp?r=208</a>). The new "Paris Agreement Article 6 and CORSIA" public report will be available in Q2 2025. To demonstrate functionality, please see the attached example of the Transfer Credits screen from which credit cancellations are initiated.</p>	

7.5	a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.	<input checked="" type="checkbox"/> YES
	b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	<p>a. ART confirms that the cancellation record will be displayed within the ART Registry’s public reports within 1-3 business days upon receipt of the cancellation request on the ART Registry Administrator dashboard (i.e. the formal instruction). The information will be displayed within the ART Cancelled Credits public report. The information will also be available in the new report entitled “Paris Agreement Article 6 and CORSIA” that is being tested and expected to be publicly available in Q2 2025.</p> <p>b. ART confirms that the forthcoming “Paris Agreement Article 6 and CORSIA” public report includes all fields that are specified for this purpose in Annex 16, Volume IV and ETM Volume IV (i.e., content in Field 5 of Table A5-7 in Annex 16, Volume IV). This information is currently available through a variety of public reports and screens, but the new report will ensure that all information is in a single report.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Upon ART approving the credit cancellation, they are visible as such in the Cancelled Credits public report with all pertinent details available (<a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=208">https://art.apx.com/myModule/rpt/myrpt.asp?r=208</a>). The new “Paris Agreement Article 6 and CORSIA” public report will be available in Q2 2025.</p> <p>To demonstrate functionality, please see the attached example of the Transfer Credits screen from which credit cancellations are initiated and the Cancelled Credit Report.</p>	

7.6	Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	<p>All credit reports are downloadable and sortable from the registry interface. The “Paris Agreement Article 6 and CORSIA” public report will contain all fields that are specified for this purpose in Annex 16, Volume IV and ETM Volume IV (i.e., content in Field 5 of Table A5-7 in Annex 16, Volume IV). As noted, this will be available in Q2 2025. ART staff can facilitate the generation of reports as requested.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme</p>	

	Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .
	The ART Registry landing page on the ART website provides downloadable, sortable reports. The specific information required for these provisions will be available from the "Paris Agreement Article and CORSIA" public report when it becomes available in Q2 2025 following testing.

7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	<input checked="" type="checkbox"/> YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	<input checked="" type="checkbox"/> YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
	<p>a. The Master Service Agreement (MSA) executed between ERT and APX, and updated from time to time, includes a description of the APX Platform Security provisions with which APX agrees to comply including provisions for periodic audits of registry compliance with security protocols. In the MSA, APX represents that it will follow best industry practice to secure, back up and recover all information stored by or on behalf of APX as part of the Registry Service and will maintain the systems and processes described in the detailed APX Registry Platform Security Overview.</p> <p>APX is subject to regular Service Organization Controls (SOC) audits related to security, availability and processing integrity principles defined by the American Institute of Certified Public Accountants (AICPA).</p> <p>b. On request ART coordinates with APX to provide documentation and/or demonstration of the security procedures that are implemented on the ART Registry platform.</p> <p>c. ART receives new registry account applications via the ART Registry platform. Account application reviews and approvals (or denials) are conducted by ART administrators through a Know Your Customer (KYC) due diligence process. Accounts are only approved for governments and registered businesses / legal entities that meet ART's requirements. ART does not approve accounts for individuals – only governments and duly incorporated organizations that meet the KYC screening criteria. Account access via unique login ID and password is only</p>	



	<p>provided to the individual approved and listed as the Account Manager. The Account Manager may request access for other individual users (Authorized Representatives), but the request must be made in writing and these individuals must also complete a KYC process prior to the ART administrator approving them and providing access. Per the ART ToU, each Authorized Representative must agree to, and will be bound by, these Terms of Use as if they themselves are Account Holder.</p> <p>d. For any proposed Authorized Representative that will have the ability to transfer, retire or surrender ART Credits, the Account Holder shall first notify and request approval from the Administrator for such Account Representative. The ART Administrator will assign the permissions as approved.</p> <p>e. Users are prompted by a pop-up message to confirm their action before it is recorded. Furthermore, a transfer of units between two ART accounts requires both accounts to take action to confirm, and credit cancellations are not logged as final until approved by ART.</p> <p>f. APX has committed to conducting Service Organization Controls (SOC) audits on an annual basis and shall provide a copy of such audit report(s) to ART for review.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>ART's policies and procedures for login designation of the Account Manager are detailed in the <a href="#">ART Terms of Use Agreement</a>.</p> <p>To demonstrate functionality, attached is an example of the confirmation prompt after submitting a credit cancellation from the Transfer Credits screen. Also attached is the APX SOC 3 Report, dated April 26, 2024.</p>

7.8	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee?	<input checked="" type="checkbox"/> YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p>a. As ART Registry administrator, ART maintains contact details for all Account Managers of ART accounts and in the event of a breach of registry data or security affecting a CORSIA participant account holder, will notify impact ART account holders.</p> <p>b. The Registry and the Program are managed by the same staff so all relevant staff would be notified at the same time. ART will inform the ICAO Secretariat as required.</p>	



	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .
	ART Program and Registry Staff are listed on the ART website: <a href="https://www.artredd.org/about/">https://www.artredd.org/about/</a>

7.9	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV <sup>12</sup> ?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements these provisions:	
	Once a cancellation record has been finalized in the Registry there is no link or field available to any account holder to further transact the serial numbers encompassed by the cancellation record.	
	In order to initiate a cancellation of credits on the ART Registry the account holder must indicate the reason for the cancellation from a drop-down list, which includes "CORSIA Compliance", and must then identify the CORSIA Compliance Period and the Aeroplane Operator on whose behalf credits are being cancelled.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	The TREES Standard ( <a href="https://www.artredd.org/wp-content/uploads/2021/08/TREES-2.0-August-2021-Clean.pdf">https://www.artredd.org/wp-content/uploads/2021/08/TREES-2.0-August-2021-Clean.pdf</a> ) states in section B.2 (p 87): "Retirement and cancellation procedures that ensure the removal of the unit is clearly indicated, irreversible, and unambiguously designated for an intended purpose. For cancellations of units for the CORSIA, the cancellation information will specify the aeroplane operator for which the offset credits were cancelled and the calendar year for which an offsetting requirement is fulfilled through the cancellation."	

7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	ART provides all public data, including cancellation records and information of specific interest to CORSIA participants, on our web-based platform where it is searchable by field and	

<sup>12</sup> Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	downloadable in .csv format. Anyone can access public reports free of charge at the click of the link, with no credentials required.
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .
	<p>A link to ART's Cancelled Credits public report is available through the ART website registry landing page and directly from the ART Registry here.  <a href="https://art.apx.com/myModule/rpt/myrpt.asp?r=208">https://art.apx.com/myModule/rpt/myrpt.asp?r=208</a></p> <p>Similar links to the "Paris Agreement Article 6 and CORSIA" public report will be available in Q2 2025 when the report has completed testing.</p>

7.11	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	<input checked="" type="checkbox"/> YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme's long-term planning, including plans for possible dissolution?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	All data and documents associated with the issuance and any subsequent transactions, including cancellations, of all serialized emissions reductions / removals credits on the ART Registry are retained within the online Registry platform. At no time would a registered program be deleted and therefore records for all CORSIA Eligible Emissions Units will be retained. The ART Cancelled Credits public report is also retained on the online Registry platform and all cancellations, once confirmed, are considered final.	
	In the event that ART is no longer operational, the Registry will be managed by Winrock International ("Winrock") or a comparable, qualified organization of Winrock's election, to ensure data and documents relevant to CORSIA Eligible Emissions Units and cancellations are maintained and retained for at least three years beyond the end date of the latest compliance period in which ART is determined to be eligible.	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Historical data on ART-issued credits is maintained in the various Registry Public Reports, links to which are on the ART website registry landing page. <a href="https://www.artredd.org/art-registry/">https://www.artredd.org/art-registry/</a></p>	

## ART Registry Screenshots to Demonstrate Functionality

Screenshot of “Paris Agreement Article 6 and CORSIA” public report from internal ART Registry test environment to demonstrate new report coming in Quarter 2 2025. The report has been broken into three images to ensure readability of the column headings.



[Home](#) | [Welcome, artadmin](#) | [Account: ART](#)

Account Holder Modification Request Pending?	Program ID	Program Name	Sovereign Program Developer	Protocol	Protocol Version	Program Type	Holding Account	CCP Approved	Credit Serial Numbers	Quantity of Credits	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	CORSIA Eligible
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### Paris Agreement Article 6 and CORSIA

CORSIA Eligible Date	Eligible for CORSIA 2021-2023 Compliance Period (Pilot Phase)	Eligible for CORSIA 2024-2026 Compliance Period (First Phase)	CORSIA Pending	Host Country	Host Country Authorization Required	Host Country Letter of Authorization	First Transfer
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First Transfer	Corresponding Adjustment Reported	CORSIA Double Claiming Compensation Mechanism Required	CORSIA Double Claiming Compensation Mechanism	CORSIA MRV Commitment Letter	Annual Report to UNFCCC	Credit Status	Status Effective Date	Cancellation Type	Aeroplane Operator	CORSIA Compliance Period	Retirement Reason	Purpose of Retirement	Documents
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## ART Registry Screenshots to Demonstrate Functionality

Screenshot of Transfer Credits screen from which credit cancellations are initiated (7.4)

The screenshot shows a web form for transferring credits. At the top, there is a 'Transfer' field with the value '99000' and a 'Credits to:' label. Below this, there are three radio button options: 'Another Account Holder', 'Issued Accounts' (which is selected), and 'Retirement Account'. Each option has a corresponding dropdown menu: 'Select an Account Holder', 'Select an Issued Account', and 'Select a Retirement Account'. Under the 'Retirement Account' option, there is a text field for 'Retired on Behalf of:', a dropdown for 'Retirement Reason: Select a reason', and a text field for 'Purpose of Retirement:'. Below these, there is a text field for 'Email Notification (list address, separate with ",")'. The 'Cancel Credits' option is also present, with a dropdown for 'CORSIA Compliance' and a dropdown for 'CORSIA Compliance Period: \* Select One'. Below this, there is a text field for 'Aeroplane Operator: \*'. The 'Buffer Pool' option is also present, with a dropdown for 'Reference Reason: Select a Program' and a text field for 'Email Notification (list address, separate with ",")'. At the bottom right, there are 'Submit' and 'Cancel' buttons.

Screenshot of prompt to confirm cancellation action (7.7)

The screenshot shows a confirmation dialog box. At the top, it says 'art-app-uat01.apx.com says'. Below this, the text reads: 'Are you sure you want to remove these Credits from the Registry? All transfers out of the ART are final. Do you want to proceed?'. At the bottom right, there are two buttons: 'OK' (in blue) and 'Cancel' (in grey).

## ART Registry Screenshots to Demonstrate Functionality

### Sample of Credit Details in ART Registry showing CORSIA Eligibility

Credit Details
<b>Credit Information</b>
<p>Vintage: <b>2021</b> Origination Program: <b>ART</b> Credit Serial Numbers: <b>ART-GY-102-2021-11-2759599 to 2760598</b> Quantity of Credits: <b>1000</b> HFLD: <b>Yes</b> Removal: <b>No</b> CCP Approved: CORSIA Eligible Date: <b>02/21/2024</b> Are these emission reductions/removals covered by host country NDC target?: <b>Yes</b> Are these emissions reductions/removals CORSIA pending?: <b>No</b> Is a corresponding adjustment required?: <b>Yes</b> Has a corresponding adjustment been applied?: <b>Yes</b> Aeroplane Operator: <b>ALL NIPPON AIRWAYS CO., LTD, PHASE 1</b> Date Approved: <b>02/28/2024</b> Status of Credits: <b>Canceled</b> Status Effective Date: <b>28 Feb 2025 14:33:10 GMT</b></p>
<b>Originating Program Details</b>
<p>Program Type: <b>Forest Carbon</b> Standard Version: <b>NA</b> Methodology: <b>ART - The REDD+ Environmental Excellence Standard (TREES)</b> Program Name: <b>Guyana</b> Program State: <b>NA</b> Program Country: <b>GY</b> Designation(s): <b>NA</b> Program Validation/Verification Body (VVB): <b>NA</b> Program Documentation: <a href="#">View</a></p>

## ART Registry Screenshots to Demonstrate Functionality

Screenshot of ART Registry Cancelled Credit report

Canceled Credits																
Vintage	Credit Serial Numbers	Quantity of Credits	Status Effective	Eligible for CORSIA 2021-2023 Compliance Period (Pilot Phase)	Eligible for CORSIA 2024-2026 Compliance Period (First Phase)	CCP Approved	Program ID	Program Name	Crediting Program and Standard	Program Type	Standard Version	Program Jurisdiction(s)	Program Country	Date Approved	Account Holder	Cancellation Reason
2021	ART-GY-102-2021-11-2759599 to 2760598	1,000	02/28/2025	Yes	Yes		ART102	Guyana	ART - The REDD+ Environmental Excellence Standard (TREES)	Forest Carbon			GUYANA	2/28/2024 3:18:54 PM	Mercuria Energy Trading SA	CORSIA Compliance

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