Introductory Remarks

1. Following the invitation by the CMA4, we welcome the opportunity to provide their views on activities involving removals, including:
   a. appropriate monitoring, reporting, accounting for removals and crediting periods,
   b. addressing reversals,
   c. avoidance of leakage,
   d. and avoidance of other negative environmental and social impacts,
   e. in addition to the activities referred to in chapter V of the rules, modalities and procedures.

2. For us is of the utmost importance that the Supervisory Body use the ultimate goals of the Paris Agreement, in particular the need to reach the net-zero goal in 2050, as a frame to develop the guidance for removal activities. The IPCC has stated that the implementation of anthropogenic removals activities will be crucial to achieve these goals. To this aim, it is essential to guarantee a long-term contribution of these activities as well as the maximization of the benefits to local communities derived of their implementation.

Scope, definitions and eligibility criteria

3. For us, it is crucial that any guidance provided by the article 6.4 Supervisory Body regarding removal activities must be based on robust and clear methodologies and definitions that are consistent with the most up-to-date Intergovernmental Panel on Climate Change (IPCC) guidelines or decisions adopted by the Convention, the CMP and the CMA.

4. Definitions of parameters, concepts or approaches needed for crediting removals should be adopted after achieving a common understanding of each of them (i.e., time horizon, permanence period, storage period, among others).

5. Categories and subcategories of the removal activities must be clearly defined and must have a delimited scope to facilitate the development of an appropriate methodological approach to quantify and monitor the removals achieved with an activity. Have a clear definition and scope of the type of activity also contributes to reduce the risk of double counting.

6. After classifying activities, it is crucial to ensure that a methodological approach will be developed only for those activities/technologies that are in a stage that could be replicated or deployed at scale to minimize the uncertainty of the impact in terms of CO2 removal capacity.

7. The risks and impacts of an activity must be sufficiently studied so that the implementation of the activity can take place properly ensuring that any negative side effect that may occur are taken into account and mitigated (i.e., ocean fertilization, ocean alkanization).
8. In the case of land-based removal activities, it must be ensured that there are no overlaps with other activities or programs that are already being developed within its boundaries in order to avoid different types of double counting.

*Appropriate monitoring, reporting, accounting and crediting of removals*

9. Regarding the accounting for removals, it is of the utmost importance to adopt or accept approaches for the accounting in a way that they are consistent with the net-zero goal under the Paris Agreement.

10. Any of the approaches adopted for accounting and crediting of removals needs to be conservative but at the same time must favour the cost effectiveness of removals activities.

*Removals and their connection to REDD*+

11. Although REDD+ was created under the Warsaw framework with the main objective of reducing deforestation and forest degradation in developing countries, it is essential to point out that the "plus" of REDD, refers to the other three activities to increase the removal of GHGs from the earth’s atmosphere through the conservation, management, and expansion of forests. Although these three activities might be directly related to removals, and must be covered by the umbrella of the guidance to be developed by the Supervisory Body on the matter of removals, these activities cannot be reviewed in isolation since they act in a complementary manner to the other two REDD+ activities.

12. Thus, we suggest that the Supervisory Body develops a complementary methodological approach for REDD+ based on the Warsaw Framework in which both emissions reduction activities and removals activities could be considered. This methodological approach is necessary to allow the development of REDD+ activities of different scales as carbon market activities, as long as they comply with the national legislation/strategies on REDD+. The methodological approach to be developed must ensure the avoidance of incompatible overlaps and double counting in the Host Country.

13. Following this line of thought and understanding that it is not the main objective of this call for submissions, we are allowed to suggest the following general guidelines for the adequate methodological development of REDD+ under the mechanism of article 6.4:

   a. Redd+ activities under the article 6.4 must be developed using the national definition of forest as used in the FRL/FREL.

   b. A methodological approach that does not lead to an overestimation of the baseline emissions of the projects should be adopted.

   c. The country nesting approach (when appropriate) should be respected to avoid overestimation and underestimation of the mitigation outcomes from implementing REDD+ at different levels.

   d. Formulation and implementation of REDD+ activities must comply with national MRV rules, methodologies and systems in order to ensure consistency in the emissions and removals accounting towards national and international mitigation purposes.

   e. There must be consistency between the baselines of the activities and programs developed at different levels, especially in cases when the country has reference levels
(considering that, at the same time, those reference levels should be consistent with the national GHG inventories, in accordance with the Warsaw Framework rules).

f. Methodological approaches adopted for REDD+ must comply with the national interpretation of the Cancun safeguards.

14. Considering the discussions given in previous negotiating sessions regarding the issue of avoidance, it is also worth to mention that REDD+ activities should not be categorized as avoidance. Decision 2/CP.13 acknowledge REDD+ as an emissions reduction program. In addition, avoidance is a concept that has not be developed or adopted by any decision made by the COP or the CMA.

Preventing other negative environmental and social impacts

15. Preventing negative environmental and social impacts of any activity involving removals including impacts on biodiversity and natural spaces, land and soils, water, atmosphere, ecosystem health, as well as ensuring the protection of human rights, rights of local communities and rights of indigenous people is of the utmost importance for us. In this line, any recommendations provided by the Supervisory Body on removals to the CMA must include this issue as a central topic. For us, an added value could be generated if not only negative impacts associated with removal activities are avoided but also a fair distribution of social and economic benefits is promoted (through guidelines that the Supervisory Body could develop in this regard).