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Document reference number and title: (Recommendation from the MEP to SBM020)

Draft Methodological tool: Reversal risk assessment

Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)
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1	-	1	The Carbon Business Council (CO2BC) is a global coalition representing more than 100 carbon management organizations across all major pathways who are united to build a more prosperous planet. Our coalition accelerates market development across sectors and continents through ecosystem building, policy engagement, and public affairs. We welcome the opportunity to provide input on the documents discussed at the 14th (A6.4-MEP014) Methodological Expert Panel (MEP) meeting, which articulate requirements for activities involving removals under the Article 6.4 mechanism. The Standard outlining requirements for activities involving removals under the Article 6.4 mechanism sets a strong foundation to incentivize durable, high-quality removals. CO2BC supports the recognition under this standard that durable, high-quality credits with negligible risk of reversal should be afforded proportionately reduced reversal risk buffer pool contributions. This, and other important benefits such as registry tagging, recognize the rigorous monitoring, reporting, and verification (MRV) requirements that can provide a high degree of confidence across many carbon dioxide removal (CDR) pathways. The comments outlined in more detail below focus on two overarching points, detailed below: The Paris Agreement Crediting Mechanism (PACM) should take a technology-inclusive approach to enabling carbon dioxide removal High-integrity, durable carbon dioxide removal is subject to rigorous MRV. Well-established MRV can provide a high degree of confidence that reversal risks are low or negligible. It will be important for PACM standards and methodologies to recognize and differentiate this from other mitigation pathways as it continues to operationalize its guidance on reversal risk. The Carbon Business Council and our membership would be pleased to support further efforts to develop and operationalize the integration of CDR into the Paris Agreement Crediting Mechanism under Article 6.4	N/A
2	3. Normative and informative references	3.2 - Scope of Application	CO2BC appreciates the clarity on the scope of this risk assessment tool and on the note that the MEP is working on implementing the tool for other activities (forestry, subsurface geologic storage, and biochar).	Edit section 3.2 to reflect a process and timeline decided on by the MEP for incorporating additional CDR pathways.

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			Meeting climate goals will require a high-quality, inclusive market that supports international cooperation. Policy and standards that are supportive of a variety of CDR pathways will be needed for several reasons: To meet the scale of CDR needed at a global level to avoid the worst impacts of climate change a diversity of CDR pathways are needed To support a variety of geographies that have different natural resources, infrastructure, workforces, and other attributes in scaling the CDR pathways for which they are best-suited and reap the most co-benefits A tech-inclusive policy approach creates a level playing field, helping to spur investment and innovation in the private sector An international mechanism that supports a wide range of CDR activities helps create a growing global carbon market. Maintaining only the current proposed focus areas (forestry, subsurface geologic storage, and biochar) risks prematurely narrowing the market and excluding a range of activities that could be leveraged by countries working to meet climate goals.	

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3	3. Normative and informative references	3.7 - Guidance on Negligible Reversal Risk	While the Reversals Standard qualitatively defines 'negligible risk' as a maximum percentage loss over a 100-year timeframe, the draft tool's current focus on non-renewable biomass consumption does not advance a common, concrete understanding of negligible reversal risk. One of the benefits of many long-duration carbon removal pathways is that they have very limited to de minimis reversal risk. From safely securing carbon dioxide underground to binding it with rocks, there are carbon removal pathways with robust monitoring, reporting and certification that durably store carbon removal for thousands of years. We encourage the MEP to highlight and clarify the low reversal risk of these pathways. The MEP's work to date has proposed important benefits that could be available to projects with negligible reversal risk, related to post-crediting monitoring periods, registry tagging, and access to buffer pool alternatives. This is a key strength of the framework in incentivizing durable, high-quality removals. Forward work to operationalize guidance on negligible reversal risk should be prioritized.	Articulate and prioritize next steps to operationalize guidance on negligible reversal risk. Add guidance to clarify the pathways that have very low reversal risk, such as direct air capture and storage.