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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)
1	-	General Comment	We welcome the MEP's approach of grounding the determination of natural reversal risk factors in peer-reviewed and empirically-based science. We welcome that in several respects this draft goes beyond current practice in other carbon crediting standards. Nonetheless, we find the current draft could still be strengthened. There are still areas where the current draft's design choices risk systematically underestimating reversal risk (see our comments below). This limitation is in part attributable to some of the MEP's decisions contained in this document, but is sometimes based on decisions taken in the adopted "Standard: Addressing non-permanence and reversals in mechanism methodologies."	We request that the MEP, at a minimum, maintain the level of conservativeness already reflected in the current draft.

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2	Appendix 2. Methods used for deriving...	24	We are concerned by the MEP's own acknowledgement that the historical component of this analysis likely underestimates total reversals as a result of the methodological choice not to count as a "reversal" any observed carbon loss event that reduces carbon stocks by less than 10%. Reversals that do not reach this threshold are not taken into account, thereby leading to a risk of underestimating the expected future reversals. The stated rationale for this threshold is that primary source data may contain uncertainty and noise that do not reflect true carbon losses. We believe a more rigorous and conservative approach can be adopted where either a lower threshold, or an approach to address the potential uncertainty and noise from the data is addressed.	-

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3	Cover note	Paragraphs 26-28, Section 3.3	We recall that paragraph 9 of the "Standard: Addressing non-permanence and reversals in mechanism methodologies" requires that "mechanism methodologies shall ensure conservativeness in addressing reversals," and that "the degree of conservativeness shall be based on the overall level of uncertainty," with "all sources of uncertainty" to be considered, "including uncertainty in data, parameters, assumptions and methods." We believe the reason evoked in paragraph 28 is not valid enough, or sufficiently justified, in order to not address uncertainty related to the selection of disturbance and climate scenarios. The fact that the uncertainty does not threaten the solvency of the buffer pool (because units are immediately cancelled) is not a valid reason to decide not to address uncertainty. In addition, the determination of the level of confidence in the reversal risk buffer pool account, described in para 27, will still have implications for (re)assessing the (future) reversal risk rating of projects reducing non-renewable biomass consumption, and so we disagree with the characterisation that this determination may not be necessary. A more rigorous and conservative approach can also be justified because even if the current approach led to complete accuracy on the estimated reversal risk, the result would still only guarantee a permanence of the A6.4ERs of 100 years. Such a time horizon is not adequate for the purpose of offsetting as it is not based on a physical equivalence. For more detailed motivations for this point, please see our input on the "Draft Standard: Addressing non-permanence and reversals (version 02.2)" https://carbonmarketwatch.org/publications/draft-standard-addressing-non-permanence-and-reversals/	-

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4	5. Reversal risk assessment	Section 5.1	We support an additive combination of natural and human-induced reversal risk ratings because assuming that these risks are statistically independent, is the most conservative approach.	-
5	Appendix 2. Methods used for deriving...	Paragraph 6	We understand that the MEP is proposing a 100-year time horizon for reversal risk calculation because this timeframe was previously decided by the Supervisory Body. We nonetheless take this opportunity to repeat that we consider a 100-year horizon inadequate. A CO2 storage period of less than 1,000 years is insufficient to neutralise remaining fossil CO2 emissions under net-zero frameworks: see, for example, Brunner, C., Hausfather, Z. & Knutti, R. Durability of carbon dioxide removal is critical for Paris climate goals, Communications Earth & Environment 5, 645 (2024), https://doi.org/10.1038/s43247-024-01808-7	-
6	Cover note	Section 3.2 and Paragraph 55	For future development of the reversal risk assessment tool for other activity types, we urge the MEP to adopt a conservative approach throughout. This is warranted precisely because the 100-year time horizon already adopted is inadequate: if that foundational parameter cannot be revisited, conservativeness in other elements of the tool are a minimum necessary safeguard.	-