



Architecture for REDD+ Transactions (ART) Secretariat
2121 Crystal Drive, Suite 500
Arlington, VA
Submitted via email to: REDD@Winrock.org

Re: Support for proposed updates to the REDD+ Environmental Excellency Standard (TREES, version 2.0)

April 5, 2021

Dear ART Secretariat:

Environmental Defense Fund (EDF) commends the Architecture for REDD+ Transaction (ART) Secretariat, Technical Committees, and Interim Steering Committee for its effort to continue providing confidence in the environmental and social integrity of national and jurisdictional-scale forest carbon emissions reductions (ERs) via its efforts to strengthen and expand the scope of The REDD+ Environmental Excellency Standard (TREES). We are in strong support of broadening the scope of recognized activities to include removals, increase incentives for high-forest low-deforestation (HFLD) jurisdictions, including Indigenous territories as participants, and refining the uncertainty methodology and approach on double use, double claiming, and double counting. The proposed modifications have important potential to expand the scope of incentives for forest protection and mobilize finance to achieve forest emissions reductions at scale. **EDF broadly supports the proposed revisions in TREES 2.0.** We would like to highlight several points that could contribute to the success of the revised standard.

The following comments aim at both soliciting clarification and providing recommendations to strengthen the proposed modifications to TREES. We strongly support the objective of expanding the scope of crediting opportunities, while preserving a high standard of environmental integrity. To this end, we have provided some specific suggestions to improve clarity, notably in Section 13 addressing double use, double claiming, and double counting.

Section 3.1: Eligible Entities

In clarifying that TREES 2.0 does not explicitly provide for project-scale crediting, the standard states that “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.” We support the acknowledgement of the potential value of nesting arrangements as well as the ability for participating jurisdictions to select the nesting and/or benefit sharing arrangements with project-scale activities that are most suitable to their unique circumstances.

Section 3.1.1: Subnational accounting

We are in strong support of the inclusion of a pathway for recognized Indigenous territories to qualify as eligible participants under TREES, given their central role in the protection of forests and unique governance frameworks over their territories. The governance of “recognized” Indigenous territories consists of traditional, usually collective, forms of decision making on land use and management, and/or the Indigenous peoples’ legally constituted organizations (e.g., Indigenous Associations representing one or more communities).

Indigenous peoples and local forest communities are the fulcrum upon which the levers of the struggle against deforestation rest. Their success, against considerable odds and often at high risk, in winning legal recognition and, largely, de facto control of over half of the Amazon is today the *sine qua non* of large-scale tropical forest protection and reduction of deforestation. Amazon Indigenous territories alone contain 41 billion tons of forest carbon, more than all of Indonesia or the Democratic Republic of Congo ([Walker et al. 2014](#)). For most Indigenous peoples, forest protection is far from being only, or even principally, an economic calculation. In general, Indigenous and local peoples want sufficient forest territory to enable subsistence without dependence on markets, alongside access to cities, technology, consumer goods, high-quality health care and scientific knowledge ([Schwartzman et al. 2013](#)). As Indigenous leaders emphasize, these peoples’ relationships to forests and native ecosystems are a fundamental part of their cultural identity, traditional knowledge, and spirituality. However, these traditional cultures and the native ecosystems on which they depend now face extensive, often severe, threats. While Indigenous peoples and local communities have long provided a buffer against large-scale deforestation in their territories, nearly a quarter of these territories are under government mining and petroleum concessions and most are under pressure from logging, mining, infrastructure works and land grabbing. Forest degradation in these regions currently contributes about half a billion tons of CO₂ annually across the nine Amazon countries ([Walker et al. 2020](#)). We applaud the initiative of ART to create high-integrity incentives to provide finance to support large-scale efforts to protect forests within Indigenous territories.

We also underscore the importance of ensuring adequate representation and equitable governance structures for Indigenous territories acting as TREES participants. Indigenous representatives should be allowed to call on any technical and/or legal advisors and organizations (governmental or non-governmental) to support and advise them in negotiating transactions. Indigenous territorial and community leaders must negotiate directly with potential buyers, the TREES requirement for federal government agreement notwithstanding.

Under no circumstances should potential buyers negotiate transaction without the direct participation of legitimate Indigenous representatives.

In addition, we also note that even if Indigenous people have legally recognized territories, they may or may not always have full recognized control over its natural resources. For example, some countries reserve the right to issue mining and logging concessions on Indigenous lands. In such cases, TREES should require agreements of the specific relevant government authorities along with the Indigenous territory as part of the eligibility requirement for participating in ART.

Lastly, TREES 2.0 currently states “the boundaries of a subnational accounting area shall correspond with the entire area of one or several administrative jurisdictions no more than one level down from national level and one or several recognized Indigenous territories; AND Participating subnational jurisdiction(s) must be comprised of a total forest area of at least 2.5 million hectares.” We fully support TREES 2.0’s scale requirements as a key measure to ensure credit integrity. We also recognize that the 2.5 million hectare requirement may be prohibitive for the inclusion of many individual Indigenous territories. Given this, we recommend including provisions for contiguous groups of Indigenous territories and protected areas (including extractive reserves and their analogues), which may often contain traditional populations, to be eligible for crediting. Indigenous territory participants should have the option of aggregating non-contiguous Indigenous lands and protected areas, including Indigenous protected areas, as part of a submission, as long as they include all such areas within a national or subnational jurisdiction to avoid self-selectivity. We urge the inclusion of language in the TREES standards that mandates such aggregated participants must have the free, prior, and informed consent of the local communities inhabiting the regions included in such submissions.

To the extent that federal or jurisdictional governments are the entities leading the aggregation of Indigenous lands and protected areas within jurisdictional participant submissions, we urge the inclusion of language in the TREES standards that mandates such government bodies must have the free, prior, and informed consent of the local communities inhabiting the regions included in such submissions.

Section 3.2: Eligible Activities

We commend ART for the integration of removals associated with the enhancement of forest carbon stocks as eligible for crediting and for the adjustment of language to reflect this throughout the standard. This represents an important advance for the integration of the complete set of forest activities within a jurisdictional framework. Removals will be essential for meeting the Paris Agreement goal of achieving a balance between anthropogenic emissions by sources and removals by sinks of greenhouse gases in the second half of this century, and form an important part of many countries’ REDD+ strategies and nationally determined contributions (NDCs).

The Section reads, “All REDD+ activities are eligible under TREES except enhancement from forests remaining forests.” However, the proposed methodology in Section 5.2 allows for jurisdictions to receive credits for removals on existing forests that would have been lost in the absence of the REDD+ program. It would be worth adding a footnote to clarify that the HFLD treatment, including this treatment of foregone removals, is considered part of “conservation of carbon stocks” and is distinct from “enhancement of forests remaining forests.”

Section 5.2: Calculating a TREES Crediting Level for HFLD Participants

In addition to reducing emissions from forest loss along active deforestation frontiers, it is essential to take efforts to protect existing forest stocks in areas with historically low deforestation and large shares of national area in forest cover. Given this, we support the continued improvement of criteria to provide incentive for HFLD jurisdictions. The circumstances and patterns of forest loss within HFLD jurisdictions are different those of high historical or current rates of forest loss, and thus warrant crediting criteria to incentivize preservation of existing stocks, based on a high-integrity methodology unique to those circumstances.

The proposed approach for HFLD-qualifying jurisdictions to use a projected, rather than historical, crediting baseline represents a conservative effort to account for circumstances of low historical deforestation rates that are poised to rise in future years. Allowing the crediting of foregone removals alongside avoided emissions is also a conservative approach to provide further incentive for countries to maintain high carbon stocks. Nevertheless, we encourage the expansion of the proposed approach to foregone removals to all TREES credits, rather than just those for HFLD jurisdictions, as that approach is equally applicable across jurisdictions.

While the proposed approach to HFLD jurisdictions is conservative, the methodology still poses a concern in that it could only provide meaningful economic incentives for HFLD jurisdictions, as well as Indigenous territories, where deforestation and degradation rates are rising, at which point it may be more difficult to halt deforestation compared to cases where emissions remain low. As per the analysis of reference level methodologies in [Busch et al. \(2009\)](#), crediting approaches that expand incentives for HFLD countries are important to the overall cost-effectiveness and impact of a global REDD+ system, particularly in terms of preventing leakage. The paper also shows that different proposed approaches to HFLD incentives perform relatively similarly to each other, with all providing significant gains relative to no HFLD incentives.

As a result, we urge consideration of a broader set of approaches to create incentives to conserve forests in HFLD jurisdictions, particularly in cases where forest cover remains high and emissions remain low. One approach would be to automatically deem leakage risk from HFLD jurisdictions to be “low”, thus lowering their leakage requirements, in recognition of the relatively low leakage potential of conserving forests in these regions, given their lower deforestation rates. This would also recognize the benefit that expanding conservation incentives to these jurisdictions provides in reducing leakage that might come from other

jurisdictions, described in Busch et al. (2009). We also encourage reduced uncertainty deductions for HFLD participants, as per our comments on Section 8 below.

Another potential approach would be, subject to national approval, to allow subnational jurisdictions that meet the HFLD criteria but fall within countries with higher emissions to use a weighted average of their historic emissions and that of the entire country (or regional group of jurisdictions within the country), as long as all other jurisdictions within the country (or regional group) applied the same approach. This would ensure that once the REDD+ program scaled to the national level, the crediting level would remain consistent with the historic average. However, this would create interim incentives to avoid deforestation increasing in HFLD jurisdictions. A similar approach could be applicable to Indigenous territories qualifying as HFLD jurisdictions within a country.

Section 5.3: Calculating a TREES Crediting Level for Removals

First, we support the inclusion of a crediting level methodology for removals, calculated separately from a crediting level for emissions, and contingent upon the participating jurisdiction successfully reducing emissions from deforestation and degradation below the TREES crediting level, so as to ensure that deforestation is being addressed in tandem with removals. Promoting reforestation, afforestation, and forest regeneration is vital for achieving Paris Agreement goals, but cannot be treated as a substitute for avoiding loss of existing forest stocks through deforestation or forest degradation, as such efforts require much longer time frames to achieve carbon stocks on par with mature tropical forest and tend to have fewer near-term biodiversity co-benefits. Thus, forest restoration and reforestation are best achieved as a complement to efforts to reduce deforestation. We thus support the language in paragraph 1, Section 5.3 that states “in order to be eligible for crediting from removals, Participants must have successfully reduced emissions from deforestation and degradation below the TREES Crediting Level (at the time of the most recently verified TREES Monitoring Report).”

We also support the simple approach of using a 5-year historical average as the crediting level for removals, consistent with the approach used for reduced deforestation and degradation. The current text does not make clear whether the crediting level needs to readjust every 5 years and that only downward adjustments (in terms of lowering the emissions used for the crediting level) are permitted. For consistency and to ensure increasing ambition, a similar approach requiring the reference level to be adjusted, and only downward to require greater stringency, should be required in the case of removals as well on a 5-year basis.

We also support the intention behind the suggestion to stratify new forests across commercial forests and natural forest restoration in order to provide transparency. However, we suggest that it would also be sufficient from an environmental standpoint for proponents to report whether new forests are homogenous or native species. It is not clear that it is essential to

report the economic “purpose” or “intention” behind the planting or regeneration as this may create challenges for reporting and would difficult to monitor.

The text as written seems to suggest that “If stratification clearly distinguishes the areas of natural forest restoration, they can be excluded from additional crediting level analysis.” It is not clear what is meant by “additional” analysis. If the intent is that these strata can be excluded from the calculation of the reference level and associated crediting of removals, we would disagree with this recommendation. It is important for all types of non-forest to forest changes to be included in a truly jurisdictional approach to restoration. In particular, it would be a perverse outcome if jurisdictions were slowing down natural restoration/regeneration at the same time that they were getting full credit for accelerating establishment of commercial plantations. The two types of removals should be considered jointly. If the concern is attribution of natural regeneration and the desire to ensure a conservative reference level, we recommend that the best approach would be to parallel the approach to performance-based additionality used for deforestation and degradation, covering all the forest changes in the jurisdiction while ensuring a tightening reference level over time as recommended above.

Section 8: Uncertainty

We support the efforts to strengthen the methodology used to address uncertainty by providing a method to estimate the uncertainty of emissions reductions removals, and believe the new approach represents a valuable improvement. We recommend, however, that the associated language be improved to enhance understandability and ease of application.

In particular, the rationale behind the values used as coefficients for the uncertainty deduction equations should be more fully and intuitively described. The current description is hard to interpret for a non-technical audience and may leave the reader to perceive the approved t-values as arbitrary.

Rather than Equation 6 containing two numbers for the t-value at ART’s allowable risk and the t-value at a 90% confidence level applied to the half-width of a 90% confidence interval, respectively, the equation could simply use a coefficient of approximately 0.32 of a half-width of 90% confidence interval of emissions in year t, describing the derivation of that coefficient more plainly in the preceding text (e.g. $0.32 \approx 0.524417/1.645006$). The simplest option, however, would be to express the deduction in terms of standard deviation. In this formulation, the uncertainty deduction (Equation 6) could be expressed as $UF_t = 0.52 * SD$, where SD is set as the standard deviation expressed as a percent of the mean value.

These revised calculations could easily be incorporated into a companion tool, similar to that presented for the crediting level regression tool, for running Monte Carlo simulations required for uncertainty calculations. In addition, the large number of significant digits used to set t-values may create the illusion of precision and would be better rounded to two or three significant figures. We suggest simplifying language to make this representation clearer.

In addition to this, we would like to suggest the potential for reduced uncertainty deductions for HFLD jurisdictions, under the rationale that the risk of over-crediting these jurisdictions for changes in their emissions and removal levels is already addressed through an especially conservative approach to setting the baseline.

Lastly, we have tested the linked Monte Carlo guidance via the FAO website (<http://www.fao.org/redd/information-resources/tools>) and have found the spreadsheet to contain formula errors, making it unusable. We suggest providing an up-to-date version of this spreadsheet tailored for TREES uncertainty calculations.

Section 9.2: High Forest Cover, Low Deforestation

We support the goal of creating specific criteria for flagging credits with an HFLD tag and providing jurisdictions that comply with HFLD requirements with unique crediting methodologies. We also support the greater flexibility provided by the new sliding scale methodology to enable a broader set of jurisdictions to participate under the HFLD approach compared to the prior criteria based on the greater than 50% forest cover and less than 0.22% deforestation thresholds. Nevertheless, we believe that more explanation is needed for the motivation of the sliding scale HFLD scoring approach. In particular, we would recommend explaining that this is a way to capture the “high forest” and the “low deforestation” components, with the motivation of avoiding the initial onset of a deforestation process in areas of relatively high forest cover where deforestation has been low to date.

Section 13: Avoiding Double Counting

We support the inclusion of language specifying that “double counting must be avoided when ERRs are used to meet compliance mitigation obligations, targets, pledges, commitments or efforts.” Avoiding double counting of ERRs is vital to ensuring global mitigation ambition is enhanced, not diluted, by ERR credit transfers. While we are in support of the additional language discussing the implications of double claiming, double use, and double counting definitions on TREES crediting, we have a number of comments and suggestions, as follows.

First, there is a typo in first line of Section 13, where “or removal” is added after “GHG ERR.” This typo should be deleted, such that the line reads, “In the context of climate change mitigation, the term double counting describes situations where a single GHG ERR ~~or removal~~ is used towards more than one mitigation target, pledge, obligation or other mitigation commitment or effort.” Second, we note that the broad definition of double counting in the first paragraph of Section 13 (quoted above) includes “efforts.” We believe this language is a useful and welcome addition, to provide consistency with language in the International Civil Aviation Organization’s (ICAO) Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

A third suggestion concerns the language used in paragraph one stating “the risks can be mitigated through operational processes, transparent registry infrastructure and oversight by

crediting programs.” We believe this is an incomplete list of risk mitigation techniques, in that it misses the important risk mitigation tool of engagement and coordination with the country hosting the activities that generate ERRs. The ability to avoid double counting is closely linked to coordination and cooperation with the host country, to facilitate the country’s ability to properly account for internationally transferred ERRs. We suggest adding language to make such coordination and cooperation explicitly encouraged and acknowledged within a risk mitigation analysis.

Section 13.1: Double Issuance

Clarity in this section may be improved with the addition of a condition under which double issuance actually leads to double counting. We suggest the inclusion of the sentence “double issuance leads to double counting if more than one of these carbon credits is counted towards achieving mitigation targets/efforts.”

Furthermore, Section 13.1 states the following:

“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.”

Within this statement, there is a lack of clarity regarding what instruments will be deducted from the TREES issuance volume. In particular, the usage of the word “which” is ambiguous, potentially referring to the “credits from projects” or “any verified or issued emissions reductions.” We recommend revising this language for clarity. In addition, we recommend that the language “emissions reductions” be replaced with “ERRs” for consistency with the rest of the document. These revisions could read as follows:

“To mitigate the risk of double issuance, TREES requires the 1) disclosure and deduction from TREES issuance volumes of any verified or issued ~~emission reductions~~ ERRs in the same accounting area, including credits from projects; ~~which will be deducted from TREES issuance volume~~; 2) 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.”

Lastly, a comprehensive definition of double issuance should also provide for the avoidance of overlapping issuance of the same ERR by two projects (e.g. if one program issues carbon credits to the producer of a biofuel, whereas another program issues carbon credits to the user of the same biofuel). The current definition does not seem to address this concern, and we suggest adding language to address instances of such overlapping issuance.

Section 13.2: Double Use

The language defining double use in the section could be construed as being inconsistent with that of double issuance. The definition of double use is described as follows:

“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, 2) used by the same owner toward more than one obligation / target, or 3) paid for as a results-based payment and then also transferred or sold to another entity.”

The definition of double issuance in the previous section states that one form of double issuance is a case of “more than one unique unit” being issued for a single ERR. Therefore, a “unique unit” cannot be used twice and still be called double issuance. Avoiding double use requires that programs have registry systems in place that effectively prevent a carbon credit from being duplicated, or cancelled or retired more than once, so that only a single claim is made by an entity in respect of a carbon credit. To that end, we suggest the following revisions:

“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~~ **due to improper registry procedures/protocols** or fraudulent sales practices, or 2) used by the same owner toward more than one obligation / target, or 3) paid for as a results-based payment and then also transferred or sold to another entity.”

In addition, the language describing steps to prevent double use could be clarified. We suggest the language state that the program has a registry system in place that prevents a carbon credit from being duplicated, or cancelled or retired more than once, so that only a single claim is made by an entity in respect of the cancellation of a carbon credit.

Section 13.3: Double Claiming

We find the first sentence of Section 13.3 that defines double claiming to be unclear, in part due to multipart phrasing. “Reporting” has a specific meaning in the UNFCCC context related to ERRs and should not be confused with claiming/accounting towards targets. To avoid confusion, we suggest replacing the term “report” with “claim” when referencing use towards targets and using the term “report” only when referring to ERR reporting (not claiming). We also suggest avoiding the use of the term “Parties” (which is not adequately defined). We would also like to suggest that the usage of the terms “buyers” and “sellers” is not necessary and may even be unnecessarily limiting, and that the voluntary market reference should be edited to reflect the potential for voluntary market double claiming. This section may also benefit from simplifying sentence structure. We propose using the following language as an alternative to the first sentence of the first para of Section 13.3:

~~“Double claiming occurs when the same ERR is reported claimed by two or more Parties or entities (e.g. buyers and sellers) to meet climate change towards achieving mitigation obligations, targets, pledges, commitments or efforts, including international transfers under the Paris Agreement towards achievement of Nationally Determined Contributions 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: once by the country or jurisdiction where the ERR occurs, by reporting lower emissions or higher removals when tracking progress and demonstrating achievement of its mitigation obligations/efforts, and once by the entity using the carbon credit (e.g. another country using the credit towards achievement of its NDC, an aeroplane operator using the credit under the ICAO CORSIA, or potentially, in the case of a corporate buyer using the credit toward achievement of a voluntary mitigation pledge).”~~

While we applaud ART’s effort in clarifying guidance to support the use of TREES credits for use towards purely voluntary commitments, we find the current language about whether and how to prevent double claiming of voluntary credits to be unclear. The language states that use of the same ERR toward a host country NDC and a corporate voluntary carbon market pledge is double claiming, without describing a clear remedy. We thus recommend leaving the language more open ended as per our phrasing above.

The language also states that voluntary market transactions do not require corresponding adjustments “at present” and defines the process to secure host country Letter of Authorization’s only for “transfers... for compliance purposes.” This treatment is consistent with a vision for a gradual transition of the voluntary market to full corresponding adjustments over time, but the current text does not specifically address the issue of transition.

To address this, our recommendation is for ART -TREES not to comment or opine on whether corresponding adjustments currently are, or will be, required for the voluntary market. Whether or not a corresponding adjustment may be required may depend on the preferences of the buyer, the intended claim to be made by the buyer, and the circumstances of the jurisdiction(s) involved in a transaction (among other factors), and may change over time. Rather, we suggest that ART-TREES should emphasize that it is providing the option of credits with and without corresponding adjustments so as to allow buyers to transparently distinguish between them according to their needs.

It may also be worthwhile to add an explanation that these provisions will be regularly reviewed and updated as international guidance on avoiding double counting is developed, along with domestic and international infrastructure for the transparency, tracking, and accounting of voluntary carbon credits.

We also wish to underscore the role of standard-setting bodies in the recommendations of the recent report, [Mobilizing the Voluntary Carbon Market](#), developed by EDF with support from

ENGIE impact on the basis of a stakeholder consultation process. In the context of the voluntary carbon market, the report recommends:

“In order to contribute to the goals of the Paris Agreement — in advance of agreed international guidance and international and domestic systems and infrastructure for accounting, tracking and transparency — companies, project/program participants and standard-setting bodies should:

- Continue to invest in high-quality carbon credits through voluntary carbon markets.
- Continue to support robust activities that reduce and avoid emissions and enhance removals, and facilitate countries in achieving their NDCs.

In the transition period, standard-setting bodies, project/program participants, companies, international organizations and civil society should:

- Work with governments to ensure that appropriate administrative systems are put in place for host country engagement and robust accounting, while ensuring that these systems are efficient and fair and do not create a barrier to high-quality projects and programs.
- Work together to create an infrastructure to facilitate the transparency and accounting of voluntary credits and carbon market activities in line with emerging international guidance.
- Work to clarify claims, thresholds, and the interaction between company- and country-level accounting to mobilize robust action and investment through the voluntary carbon market consistent with the goals of the Paris Agreement.”

Lastly, we recommend expanding the steps ART takes to facilitate accounting for international transfers to avoid double counting. We suggest including provisions explaining what steps the ART takes to:

- identify for each carbon credit, or each block of carbon credits, the period or calendar year in which the emission reductions or removals occurred, and assign to each issued carbon credit an attribute indicating the period/calendar year; and
- replace carbon credits for which the evidence for the appropriate application of corresponding adjustments cannot be obtained within two years from the country where the emission reductions and removals occurred.

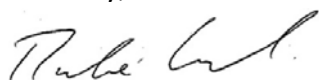
Annex B: Reporting under CORSIA

We support the inclusion of additional language in Annex B specifying the requirements for avoiding double counting in CORSIA as well as the inclusion of the sample Letter of Assurance and Authorization. In particular, we welcome the focus on transparency and the ART Double Claiming Compensation Mechanism and related remedy provisions. This is a necessary mechanism to address the potential event where—in spite of the Letter of Assurance and

Authorization—corresponding adjustments have 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.

We reaffirm our appreciation for the opportunity to share views on this valuable update to this important standard, providing a major contribution to efforts to scale up financing for high-quality jurisdictional REDD+ programs to enhance protection of the world’s forests and climate.

Sincerely,



Ruben Lubowski

AVP, Climate & Forests; Chief Natural Resource Economist

References

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