



Ms. Alexandra Nuske  
TUEV NORD  
Hannover  
Germany

Date: 3 June 2019  
Reference: INQ-08594  
Direct line: +49 228 815 1915

*Sent by e-mail: [anuske@tuev-nord.de](mailto:anuske@tuev-nord.de)*

**Re.: Negative tCERs**

Dear Ms. Nuske,

I would like to thank you for your communication of 2 May 2019, requesting information on the consequence for a project participant when an afforestation and reforestation project activity runs into negative temporary certified emission reductions (tCERs) during the second verification due to e.g. fire occurrence. Your communication has been made available to the CDM Executive Board (the Board) in accordance with the relevant provision of the procedure for direct communication with stakeholders.<sup>1</sup>

In case of an afforestation and reforestation (A/R) project activity that has selected tCERs as the approach for accounting non-permanence, at every monitoring/verification total carbon stocks present within the project boundary are estimated and, after deducting the baseline carbon stocks, are issued as tCERs. Therefore, no consequence arises when an A/R project registered for issuance of tCERs loses its carbon stocks due to fire or due to harvesting. The tCERs already issued do not have to be replaced by the project participants or the designated operational entities (DOEs). There is no provision for a DOE issuing a certification report with negative tCERs. For details please consult approved A/R CDM methodologies.

Thank you for contacting the Board with your request.

Yours sincerely,



Rajesh Sethi

Secretary to the CDM Executive Board

<sup>1</sup> [https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20150224183036545/eb\\_proc03.pdf](https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20150224183036545/eb_proc03.pdf)