

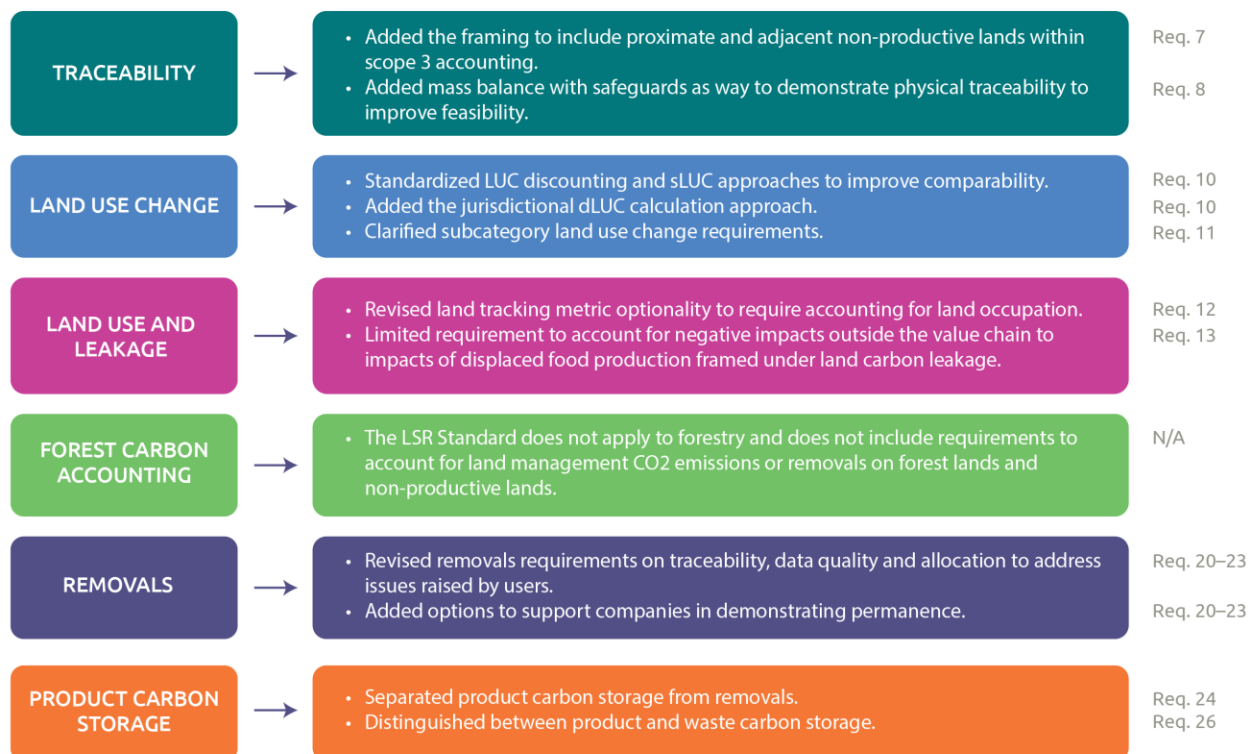
Changes from the 2022 Draft to the Land Sector and Removals Standard

The *draft Land Sector and Removals Guidance* (2022 draft Guidance) was circulated for public consultation and pilot testing in September of 2022. The GHG Protocol Secretariat received over 4,000 individual comments from over 300 reviewers and 96 pilot testing organizations, consisting of both pilot testing companies and supporting partners. The Secretariat identified **42 key issues** from the feedback that required further discussion with the Land Sector and Removals Technical Working Group (LSR TWG), Advisory Committee (AC), and Independent Standards Board (ISB).

To address these key issues, the LSR TWG formed **11 subgroups** to discuss the feedback received and develop recommendations on how to proceed. After a series of subgroup meetings and an in-person TWG workshop in 2023, the LSR TWG proposed revisions to the draft Guidance to maintain scientific integrity and alignment with GHG Protocol’s accounting and reporting principles while ensuring approaches were fit for purpose and feasible to implement. This proposal included structural changes to improve clarity and refinements to existing requirements and recommendations related to traceability, land use change, land use and leakage, forest carbon accounting, removals and product carbon storage (see figure below).

In 2024 the AC reviewed, refined and approved the proposal. The AC was unable to reach consensus on two issues, agricultural leakage and forest carbon accounting, which were brought to the ISB for decisions in 2025.

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This document will be updated to include a detailed table documenting how the 32 requirements in the Land Sector and Removals Standard changed from the 2022 draft Guidance.