

Forest Carbon Accounting (FCA) Request for Information

Special Comment Period to determine next steps on FCA

1 Background, objectives and scope

1.1 Objectives

In January 2026, the Greenhouse Gas Protocol published the Land Sector and Removals (LSR) Standard Version 1.0: Agriculture and CO₂ removal technologies. Version 1.0 excluded requirements on Forest Carbon Accounting (FCA) – or accounting for anthropogenic CO₂ emissions and removals on forest lands and on other non-productive lands for corporate GHG reporting – following a determination that additional time was necessary to ensure that both science and feasibility were being appropriately met and in recognition that additional stakeholder input was necessary.

This Request for Information is an opportunity for stakeholders to provide feedback which will inform the GHG Protocol's next steps in the further consideration of FCA within the Land Sector and Removals Standard.

The objectives of the FCA Request for Information include the following:

- Share the latest proposals from the Forest Carbon Accounting Technical Working Group (FCA TWG) to collect targeted feedback from preparers, users, academics and civil society applying these proposals and/or alternative proposals for forest carbon accounting that follow GHG Protocol's decision making criteria and hierarchy.
- Gather additional information from stakeholders to inform the GHG Protocol's Independent Standard Board (ISB) and Steering Committee (SC) members on areas where consensus could not be achieved on forest carbon accounting. For more information on where ISB members achieved or did not achieve consensus please review the ISB Forest Carbon Accounting deliberation summary (see link to GHG Protocol's Standards Development and Governance Repository in section 1.3 below).

1.2 How will responses inform GHG Protocol decisions

Submissions will be compiled and synthesized by the GHG Protocol's Secretariat for the SC and ISB to determine next steps on forest carbon accounting.

The ISB will review the feedback and recommend to the SC whether to move forward with further standard development – including reconvening a Technical Working Group, launching public consultation, and pilot testing (if necessary) – or to defer this work to the next scheduled revision of the LSR Standard (within five years of version 1.0). The SC may also consider whether to advance FCA in coordination with or via a trusted third-party.

A summary of the feedback received through the Request for Information will be published on the GHG Protocol website.

1.3 Structure

The FCA Request for Information provides an overview of the question for respondents, how to submit comments and the deadline. Further information to help you respond to the FCA Request for Information is provided in:

- GHG Protocol [Decision-Making Criteria](#) (Annex A of the GHG Protocol *Governance Overview*)
- GHG Protocol's [Standards Development and Governance Repository](#)
 - ISB Forest Carbon Accounting deliberation summary
 - Forest Carbon Accounting Proposal for ISB Discussion

- FCA quantification approach – Activity-based accounting
- FCA quantification approach – Managed land proxy plus
- MLP+ explanatory memo
- ABA explanatory memo
- MLP+ proponents' supplemental explanatory memo
- ABA proponents' response to MLP+ explanatory memo
- Anonymized results from pilot testing of the 2022 draft Land Sector and Removals Guidance using the Managed Land Proxy.

2 Questions for respondents

Demographics

Respondents are requested to provide the following questions:

1. Disclaimer and notice of rights for voluntary feedback submission [*Agree*]
2. Name [*open field*]
3. Organizational Affiliation [*open field*]
4. Country [*select country*]
5. Email¹ [*open field*]
6. Are you responding as an individual or on behalf of your organization? If you are responding as an organization, please ensure that only one response is submitted by your organization. [*individual / organization*]
7. Does your organization have a greenhouse gas inventory? [*yes / no / not applicable / other*]
8. Are you involved in developing your organization's greenhouse gas inventory? [*yes / no / not applicable / other*]
9. Which of the following best describes your organization type? [*multiple choice*]
10. Is your company a Small and Medium-Sized Enterprise (SME) according to the definition in your relevant country? [*yes / no / not applicable / other*]
11. What is your organization's sector? Note that [GCIS codes](#) are included where applicable [*select sector, industry group or industry*]

Suitability of ABA methods for corporate GHG inventories

Members of the FCA TWG prepared the Activity Based Accounting rules for FCA quantification proposal along with an explanatory memo detailing justification for this approach and concerns with the alternative MLP+ proposal. Please review these materials and respond to the following questions:

12. To what extent do Activity-Based Accounting (ABA) methods meet the Greenhouse Gas Protocol's decision-making criteria for estimating corporate physical GHG inventories? Please provide evidence and/or examples. [*open field*]
 - 1A - Scientific integrity
 - 1B - GHG accounting & reporting principles
 - 2A - Support decision making that drives ambitious global climate action

¹ Email addresses will not be shared as part of public records of responses and will be kept confidential by default.

- 2B - Support programs based on GHG Protocol and uses of GHG data
- 3 - Feasibility to implement

13. What evidence exists that characterizes the accuracy of ABA methods, in the corporate reporting context? To the extent that there are multiple methods or data sources, how do their results differ? *[open field]*
14. What are the potential positive and negative impacts on decisions of corporates of adopting ABA methods for corporate inventories? Please provide evidence and/or examples. *[open field]*
15. What are the practical and conceptual challenges in implementing ABA methods, and how might these be addressed? Please provide evidence and/or examples that address the following: *[open field]*

What elements of ABA methods are most difficult to implement in practice (e.g., counterfactual projections of wood carbon stock changes over 30 years) and how might these be addressed?

What measurement-based, model-based or other methods and supporting data exist to facilitate implementation globally?

Suitability of MLP methods for corporate GHG inventories

Members of the FCA TWG prepared the Managed Lands Proxy Plus (MLP+) FCA quantification proposal along with an explanatory memo detailing justification for this approach and concerns with the alternative ABA proposal. Please review these materials and respond to the following questions:

16. To what extent do Managed Land Proxy (MLP) methods² meet the Greenhouse Gas Protocol's decision-making criteria for estimating corporate physical GHG inventories? Please provide evidence and/or examples. *[open field]*
 - 1A - Scientific integrity
 - 1B - GHG accounting & reporting principles
 - 2A - Support decision making that drives ambitious global climate action
 - 2B - Support programs based on GHG Protocol and uses of GHG data
 - 3 - Feasibility to implement
17. What evidence exists that characterizes the accuracy of MLP methods, in the corporate reporting context? To the extent that there are multiple methods or data sources, how do their results differ? *[open field]*
18. What are the potential positive and negative impacts on decisions of corporates of adopting MLP methods for corporate inventories (e.g., because of potential discrepancies between MLP methods and bookkeeping models used in global climate models)? Please provide evidence and/or examples. *[open field]*
19. What are the practical and conceptual challenges in implementing MLP methods, and how might these be addressed? Please provide evidence and/or examples that address the following: *[open field]*

What elements of MLP methods are most difficult to implement in practice (e.g., collecting data on forest carbon stock changes specific to attributable productive forest lands) and how might these be addressed?

What measurement-based, model-based or other methods and supporting data exist to facilitate implementation globally?

² MLP methods include the MLP+ method, one of the two options proposed by the GHG Protocol's Forest Carbon Accounting Technical Working Group.

Isolation of fluxes due to human activities

Corporate GHG inventories are intended to capture anthropogenic GHG fluxes. However when applying that principle to the forest sector, forest carbon accounting methods vary in their ability to isolate the anthropogenic components of forest carbon fluxes due to forest management activities as well present tradeoffs associated with implementation. Please respond to the following questions:

20. What are the consequences of not separating anthropogenic vs non-anthropogenic fluxes for a company's physical GHG inventory? *[open field]*
21. What methods are available to disaggregate anthropogenic and non-anthropogenic fluxes from forests and forest management? Please include evidence and/or examples, including any practical application challenges with the approaches. *[open field]*

Use of non-zero reference levels

The use of non-zero reference levels is one option identified by the FCA TWG to isolate anthropogenic forest carbon fluxes. One issue is whether use of non-zero reference levels are compatible with accounting approaches used within a physical GHG inventory or if they should only be included in a separate statement in the GHG report. If non-zero reference levels are applied within a physical GHG inventory, there were additional questions regarding which non-zero reference levels are most appropriate and what information they provide. Please respond to these questions:

22. Is a non-zero reference level (e.g., no-additional-human-activity scenario) appropriate within a physical GHG inventory, or should it be confined to separate disclosures (e.g., a forest impact statement as part of a multi-statement reporting structure)? Please provide justification for your selected response. *[appropriate within a physical GHG inventory / should be confined to separate disclosures / other]*
23. If you selected "other", please specify. *[open field]*
24. If adopted, which non-zero reference level is most suitable for corporate GHG inventories for FCA—natural regeneration, natural ecosystem state, no additional human activity, 1.5°C-aligned management, or other—and why? *[natural regeneration / natural ecosystem state / no additional human activity / 1.5°C-aligned management / other]*
25. Should a single non-zero reference level be required or could multiple reference levels be relevant and permitted depending on circumstances. Please provide justification for your response that includes the following: *[open field]*
 - Relevant definitions for the selected reference level.*
 - Evidence that characterizes the accuracy of the selected reference level, in the corporate reporting context.*
 - Methods and data availability for implementing the selected reference level globally.*
 - Solutions to overcome practical challenges associated with implementing the selected reference level.*
26. What tradeoffs does the use of a non-zero reference level to compare forest management outcomes against a 'no additional human activity' scenario introduce? *[open field]*

GHG reporting structure and target setting

Another important consideration is how different information on forest carbon fluxes can be used by regulators, GHG programs and other users of data in GHG reports. This is particularly relevant to what

information target setting programs should use to understand a company's impact on forest carbon fluxes and track performance over time. Please respond to the following questions:

27. Would the provision of both MLP-based direct fluxes in the physical GHG inventory and a suitable reference level (see questions in the "Use of non-zero reference levels" section) within a separate "forest impact statement" (as suggested in the MLP+ proposal) provide adequate and appropriate information for target-setting and claims purposes? What risks would occur for interpretation of companies' claims? *[yes / no / other]*
28. Please provide additional explanations or further details regarding your answer. *[open field]*
29. Are there any examples where one accounting methodology is used for reporting emissions and removals in an inventory, and another methodology is used for target-setting purposes? Please provide examples as applicable. *[yes / no / other]*
30. Please provide additional explanations or further details regarding your answer. *[open field]*
31. If two accounting methodologies were employed for forest carbon accounting, how would users of the GHG Protocol determine which accounting methodology is the appropriate basis to describe a company's emissions and removals? *[open field]*

Temporal and spatial boundaries

Another area of debate where the ABA and MLP+ proposals differ is regarding the appropriate temporal and spatial boundary to account for anthropogenic forest carbon fluxes. The MLP+ approach accounts for annual net forest carbon stock changes over a broader spatial scale within the physical GHG inventory (e.g. forest management unit or managed forest lands within a sourcing region) with a separate forest impact statement (to be developed). The ABA approach accounts for forest and harvested wood product carbon stock changes over a projected period [30-years] relative to a particular harvested area or forest plantation within the physical GHG inventory. Please respond to the following questions:

32. How should time boundaries differ for inventories vs. target-setting in forest carbon accounting for corporate GHG reporting, and what forward-looking periods (e.g., the ABA proposal's 30-year period) are feasible? *[open field]*
33. Given that a decision to harvest a forest creates emissions in the year of harvest and also changes future rates of removals on that area of land, how should an accounting rule address the fact that removals post-harvest happen at a point in time that is later than the harvest event, and often over many years or decades related to forest growth dynamics? *[open field]*
34. Given that many wood products do not have traceable supply chains today, or where sourcing can only be traced to broad geographic regions, what are the consequences of adopting an accounting methodology that incorporates untraceable and/or poorly traceable supply chains within its spatial boundary? What options exist to help resolve this challenge for situations without traceability? *[open field]*

General issues

If not already addressed by the questions above, please respond to the following general questions:

35. Please comment on the arguments and positions taken in the technical working groups' proposals and explanatory memos. *[open field]*
36. Please comment on the areas of consensus and areas lacking consensus in the ISB's deliberations memo. *[open field]*

37. Please suggest any alternative approaches to forest carbon accounting you believe should be considered, why such an approach would satisfy the GHG Protocol's decision-making criteria, and other practical implications for how users could apply such an approach.³ [open field]

3 How to comment

Stakeholders are encouraged to review the relevant FCA-materials prepared by GHG Protocol's FCA TWG and ISB and the Request for Information questions carefully and submit their feedback via the [online survey form](#) on the GHG Protocol website. Please submit all feedback via the online survey form only. Feedback shared with GHG Protocol via other channels or after the deadline may not be considered as a part of the special comment period. Following this Request for Information period, the GHG Protocol Secretariat will prepare a public summary of feedback, highlighting key themes and proposed next steps.

Transparency objective

All feedback received in response to the Request for Information shall be made publicly available on the GHG Protocol website and shall, at minimum, identify the stakeholder type, sector, and region of the respondent. By participating in this consultation, you are agreeing to the terms in the Disclaimer and Notice of Rights for Voluntary Feedback Submission presented in the online survey form. This means that all feedback will be made publicly available, unless otherwise specified.

Anonymity: Transparency, accountability, and representation from key stakeholder groups are paramount to our standard development process and the future uptake of final standards. As such, the default is for all published feedback to be fully attributed to the respondent. In the [exceptional circumstance](#) that full attribution prohibits your ability to participate in the consultation, respondents may request that their name, organizational affiliation, and jurisdiction be redacted from the publicly available database of feedback. To request this anonymity, select the appropriate option in the demographics section at the start of the survey. If availing yourself of this option, it is the responsibility of the respondent to ensure that feedback does not contain any identifiable information. GHG Protocol will not redact or modify feedback outside of specifically identified fields when publishing feedback.

Confidentiality: In [exceptional circumstances](#) where good cause exists, a respondent may request that highly sensitive or confidential information not be made publicly available. This narrow exemption will typically only be granted for provision of commercially sensitive data or pre-publication research findings in support of or as a supplement to feedback otherwise subject to public disclosure. Requests for confidentiality are subject to review and not guaranteed. Therefore, all requests must be submitted via this form and approved in writing prior to submission of the affected feedback. Submission of sensitive or confidential information prior to receiving approval and instruction of how to submit the affected feedback may result in its publication.

To ensure sufficient time for review and adjudication of requests for confidentiality, potential respondents must submit their request prior to January 1, 2027. Requests after this date may be rejected. While GHG Protocol will endeavour to respond to requests as quickly as possible, response time is subject to the volume of requests. All feedback subject to disclosure must be submitted prior to the consultation deadline.

4 Deadline

The deadline for responses to the FCA Request for Information is February 1, 2027 (7 months from the release of this document). This duration was selected to ensure that all stakeholders have sufficient time to provide the requested feedback.

³ Please submit any alternative approaches within the survey form, and if necessary, submit additional documentation to this [DropBox link](#). Any additional documentation to the DropBox should be submitted as a PDF document (.pdf) not exceeding 5 pages or an Excel spreadsheet (.xlsx). The maximum file size permitted is 2 MB. Please use the following naming convention so that additional documentation is easily identifiable with your corresponding survey response: *Last Name_First Name_Organizational Affiliation_Country*.