

Dear Supervisory Body,

Finnish civil society organization Finnwatch answers to [the call for input](#) on the document called “Guidance and questions for further work on removals”. Our answer relates to section G, “Avoidance of other negative environmental, social impacts”.

The work on removals must build on [Decision 3/CMA.3](#) (Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement). Under “Activity design” it is stated that activities will “minimize and, where possible, avoid negative environmental and social impacts”. We would like to point out that as “social impacts” includes impacts on human rights, it is not sufficient to “minimize and where possible avoid” adverse human rights impacts. They should not be accepted at all.

In order for activities to respect human rights more specific guidance is needed – not only for removal activities, but for other 6.4 activities as well. As the activities under the article 6.4 will be conducted by organisations (many of which are companies), the guidance should refer to the global authoritative standard on business and human rights: UN Guiding Principles on Business and Human Rights (UNGPR).

This means that the carbon-crediting activities should be required to have in place: 1) A policy commitment to meet their responsibility to respect human rights; 2) A human rights due diligence process to identify, prevent, mitigate and account for how they address their impacts on human rights; 3) Processes to enable the remediation of any adverse human rights impacts they cause or to which they contribute.

As a reference we encourage you to take note of the following wording by the [Nordic Code developed under the Nordic Dialogue](#).

“Organisations conducting mitigation activities shall institute a policy commitment to meet the responsibility to respect human rights. They shall also conduct human rights due diligence and proactively manage potential and actual adverse human rights impacts with which they are involved in line with UN Guiding Principles. Where an organisation identifies that it has caused or contributed to actual adverse human rights impacts, it needs to address such impacts by providing for or cooperating in their remediation. Organisations shall have the ex-ante assessment and ex-post monitoring and reporting verified by a competent third-party entity.”