

ACCEPTED MANUSCRIPT • OPEN ACCESS

Countries need to provide clarity on the role of carbon dioxide removal in their climate pledges

To cite this article before publication: William F Lamb *et al* 2024 *Environ. Res. Lett.* in press <https://doi.org/10.1088/1748-9326/ad91c7>

Manuscript version: Accepted Manuscript

Accepted Manuscript is “the version of the article accepted for publication including all changes made as a result of the peer review process, and which may also include the addition to the article by IOP Publishing of a header, an article ID, a cover sheet and/or an ‘Accepted Manuscript’ watermark, but excluding any other editing, typesetting or other changes made by IOP Publishing and/or its licensors”

This Accepted Manuscript is © 2024 The Author(s). Published by IOP Publishing Ltd.



As the Version of Record of this article is going to be / has been published on a gold open access basis under a CC BY 4.0 licence, this Accepted Manuscript is available for reuse under a CC BY 4.0 licence immediately.

Everyone is permitted to use all or part of the original content in this article, provided that they adhere to all the terms of the licence <https://creativecommons.org/licenses/by/4.0>

Although reasonable endeavours have been taken to obtain all necessary permissions from third parties to include their copyrighted content within this article, their full citation and copyright line may not be present in this Accepted Manuscript version. Before using any content from this article, please refer to the Version of Record on IOPscience once published for full citation and copyright details, as permissions may be required. All third party content is fully copyright protected and is not published on a gold open access basis under a CC BY licence, unless that is specifically stated in the figure caption in the Version of Record.

View the [article online](#) for updates and enhancements.

Countries need to provide clarity on the role of carbon dioxide removal in their climate pledges

William F. Lamb^{1,2,3*}, Carl-Friedrich Schleussner^{4,5}, Giacomo Grassi⁶, Stephen M. Smith⁷, Matthew J. Gidden⁴, Oliver Geden⁸, Artur Runge-Metzger^{1,2}, Naomi E. Vaughan⁹, Gregory Nemet¹⁰, Injy Johnstone⁷, Ingrid Schulte^{1,2}, Jan C. Minx^{1,2,3}

1 Mercator Research Institute on Global Commons and Climate Change (MCC), Berlin, Germany

2 Potsdam Institute for Climate Impact Research (PIK), Member of the Leibniz Association, Potsdam, Germany

3 Priestley Centre for Climate Futures, University of Leeds, United Kingdom

4 International Institute for Applied Systems Analysis (IIASA), Laxenburg, Austria

5 Geography Department and IRI THESys Institute, Humboldt-Universität zu Berlin, Berlin, Germany

6 Joint Research Centre, European Commission, Italy

7 Smith School for Enterprise and the Environment, University of Oxford, Oxford, United Kingdom

8 German Institute for International and Security Affairs (SWP), Berlin, Germany

9 Tyndall Centre for Climate Change Research, School of Environmental Sciences, University of East Anglia, Norwich, United Kingdom.

10 University of Wisconsin-Madison, Wisconsin, United States of America

* Corresponding author: lamb@mcc-berlin.net

Carbon dioxide removal (CDR) involves capturing CO₂ from the atmosphere and storing it for decades to millennia. Alongside deep emissions reductions, CDR is required for meeting the temperature goal of the Paris Agreement (IPCC 2022). However, parties to the agreement do not currently distinguish CDR from emissions reductions in their climate pledges. In this perspective, we argue that this lowers transparency and hinders the assessment of how credible and ambitious mitigation plans are.

CDR can come from a range of methods, such as afforestation/reforestation, bioenergy with carbon capture and storage (BECCS), biochar, enhanced weathering, or direct air carbon capture and storage (DACCS) (Smith *et al* 2024). As progress is made in reducing economy-wide gross emissions, successfully scaling CDR would contribute to balancing residual emissions and reaching net-zero. CDR deployment at scale is also required for potentially achieving net negative emissions in the second half of the 21st century and the (partial) reversal of global warming (IPCC 2022). However, since CDR deployment is currently limited and faces a variety of technological, economic and sustainability constraints when scaling up, emissions must still be reduced as swiftly and deeply as possible (Dooley *et al* 2022b).

1
2
3 Current decisions under the United Nations Framework Convention on Climate Change
4 (UNFCCC) do not explicitly foresee an assessment of how countries plan to scale CDR.
5 Nonetheless, many parties already report removals from forestry in their national inventories
6 and pledge them in their climate targets. A subset of these removals are generally considered to
7 constitute CDR, as they are related to direct human intervention (e.g. afforestation/reforestation)
8 (Friedlingstein *et al* 2023). Still, even though it is present, CDR is hidden from view: the
9 Nationally Determined Contributions (NDCs) and other submitted documents tend to report and
10 pledge net GHG emissions reductions, where emissions and removals are summed in their
11 respective sectors.
12
13
14

15 The IPCC Task Force on National Greenhouse Gas Inventories is leading a process to provide
16 more guidance on reporting novel CDR activities in inventories. But in addition to this, we argue
17 that there is a strong rationale and urgency for transparent CDR targets and pledges under the
18 UNFCCC. Recent evidence points towards a collective gap in scaling CDR in the short-term,
19 and planning for it in the long-term (Lamb *et al* 2024). Different definitions of CDR are also
20 highly consequential for benchmarking national progress towards net-zero (Gidden *et al* 2023).
21 In addition, there are concerns that expectations of future CDR deployment may discourage
22 near-term emissions reductions (McLaren *et al* 2019, Grant *et al* 2021), and that some countries
23 already over-depend on CDR in their net-zero plans (Smith *et al* 2022, Dooley *et al* 2022a).
24 Specific information on CDR is therefore instrumental for evaluating progress towards the
25 climate objectives of the Paris Agreement. In this article we make three suggestions for how to
26 improve transparency on CDR in climate pledges.
27
28
29
30

31 *Distinguish emissions reductions from removals in the Nationally Determined Contributions*

32

33 As it stands, countries are not required to declare the specific contribution of CDR to their
34 national pledges. This follows from Decision 4/CMA.1 from the Katowice Climate Package,
35 which governs the main content requirements of the NDCs, and Decision 5/CMA.3, which
36 operationalises them. These decisions ensure that parties describe their NDC targets and
37 methodologies in accordance with national GHG inventories, while structuring key information
38 using the ICTU (Information to facilitate clarity, transparency and understanding) table format.
39
40
41

42 A consequence of the link between inventory reporting and the NDCs is that CDR already
43 features implicitly in many pledges, namely as a subset of removals from managed forests in
44 the inventory sector called land use, land-use change and forestry (LULUCF). However,
45 quantifying the removals in the NDCs poses a major challenge for observers.
46
47

48 The issue is threefold. First, one needs to know the contribution of the overall LULUCF sector to
49 a parties' climate pledge. Here the convention asks parties to specify whether or not a target
50 includes LULUCF. In many cases, parties have declared targets with and without the LULUCF
51 sector, allowing its contribution to be evaluated. However, in other cases, it remains vague,
52 either due to the formulation of the headline target itself, or because further detail on LULUCF is
53 only provided in other national documents. This creates a high burden on observers to compile
54 sufficient information to evaluate (net) LULUCF-related pledges - despite the fact that it
55
56
57
58
59
60

1
2
3 contributed about one quarter of pledged mitigation under the first (Intended) NDCs (Grassi *et al*
4 2017).
5

6
7 Second, even where parties describe the role of LULUCF in their target, observers usually
8 remain in the dark regarding the specific contribution of emissions reductions (e.g. reduced
9 deforestation) versus CDR (e.g. afforestation/reforestation). The problem with this lack of
10 disaggregation is that these are fundamentally different categories of mitigation effort. Whereas
11 reductions in deforestation can have a short-term effect on emission trends, afforestation
12 projects can take decades to deliver removals.
13

14
15 Third, if the LULUCF removal portion of a climate pledge can be inferred, observers must
16 evaluate the subset of these that are CDR. Under inventory reporting conventions, LULUCF
17 removals tend to include indirect anthropogenic effects such as CO₂ fertilisation, while following
18 a broader definition of managed land compared to global bookkeeping model conventions
19 (Grassi *et al* 2021). This drives gigatonne-scale differences in removal estimates between
20 national inventories and mitigation scenarios, with implications for global benchmarks such as
21 the appropriate timing of net-zero (Gidden *et al* 2023). While translation methodologies have
22 been developed to bridge these different definitions (Grassi *et al* 2023), significant domain
23 knowledge is still required to apply them.
24
25

26
27 Beyond the LULUCF sector, other types of CDR are becoming available to parties. Novel
28 methods such as BECCS or DACCS are starting to be supported by national policies, and
29 parties have clear incentives to gain the credit for these efforts. Right now, novel methods are
30 only qualitatively mentioned in the NDCs, if at all (Lamb *et al* 2024). But as national CDR targets
31 are formalised, there is a risk that parties start to integrate them following the same sectoral-
32 based net approach that has been taken with LULUCF (e.g. with DACCS counting towards net
33 reductions in the energy or industry sectors). This would again introduce ambiguity between
34 different types of mitigation and hinder the tracking of progress towards Paris Agreement goals.
35
36
37

38
39 To allow CDR plans to be assessed for credibility, it is critical to make removals visible in the
40 NDCs. Maximum transparency could be achieved by declaring absolute annual targets for CDR
41 that are separate from emissions. These would be generally preferable to targets based on
42 growth projections from a historical baseline, for the simple reason that estimates of current
43 CDR are low and are inherently uncertain. However, other approaches are possible, for
44 example by including separate headline reduction rate targets with and without CDR, or a
45 similar formulation at the sector level, including for LULUCF. Of course, both the formulation of
46 targets and their level of stringency can be updated in subsequent NDCs as parties learn more
47 about their CDR capabilities. With respect to the LULUCF sector, parties can be expected to
48 continue applying the broader inventory-based definition of removals. However, simply declaring
49 their expected contribution and distinguishing these from LULUCF emissions will also greatly
50 facilitate the harmonisation of differences between inventories, NDC assessments and
51 mitigation scenarios. As these conventions are established, it would then be useful to see them
52 consistently applied across other reporting mechanisms under the UNFCCC.
53
54
55
56
57
58
59
60

Categorise removals by their carbon pools

Beyond a simple description of how much removals countries are pledging, it is critical to characterise which CDR methods would be used. A whole range of CDR options are becoming available, which differ widely in their costs and state of readiness, but also with regards to their permanence characteristics (Smith, *et al* 2023). This raises important governance challenges, including how to appropriately measure, report and verify removals.

IPCC inventory guidelines provide the basis for parties to report their GHG sources and sinks (IPCC 2006). Parties are expected to use this same reporting for defining and tracking progress towards their respective NDCs. However, the coverage of CDR methods in IPCC guidelines is incomplete. Right now, there are guidelines for afforestation/reforestation, soil carbon sequestration, ecosystem restoration including wetlands, durable wood products, BECCS, and the use of biochar as a soil amendment. These methods cover the vast majority of current CDR deployment, but they only represent a relatively small share of current investments and R&D activity (Smith *et al* 2024). The upcoming *IPCC Methodology Report on Carbon Dioxide Removal Technologies and Carbon Capture Utilization and Storage* will provide an opportunity to expand guidelines for novel methods and lay the accounting foundations for more comprehensive CDR reporting under the UNFCCC.

Ideally, parties would provide full transparency on the specific CDR measures that contribute to their pledges. Yet, due to the bottom-up nature of the Paris Agreement and the tendency to shy away from burdensome transparency requirements, it will be important to prioritise specific aspects that should be covered in the NDCs. The ICTU tables understandably focus on delivering the information necessary to evaluate economy-wide emission reduction targets, which remain challenging to quantify (Den Elzen *et al* 2022). But they also ask parties to describe which carbon pools are covered by their NDCs. As the next steps are taken towards clarity on CDR, this creates an opportunity for parties to categorise which types of CDR will be implemented as part of their pledges.

The IPCC guidelines currently include a range of carbon pools: pools in managed lands; harvested wood products; geological CO₂ storage; and a generic "other" category. As these final pools are a major determinant of the permanence characteristics of different types of CDR, we suggest that parties move beyond qualitatively describing which pools are covered by their pledges, and start to actually quantify the removals associated with each. In doing so, we would gain valuable insight into the nature of CDR-related pledges.

A categorisation by carbon pool category would facilitate the tracking of land-based CDR pledges, stimulating reflection and mutual learning on how low permanence in these approaches would be dealt with in terms of accounting and governance arrangements. Conversely, clarity on the contribution of novel methods using geological storage pools would allow observers to evaluate whether sufficient policy support is being put in place to realise a significant contribution from these methods by the mid-century (Nemet *et al* 2023).

1
2
3 A drawback of this proposal is that it would exclude pools not yet covered in the IPCC
4 guidelines, namely minerals, and marine sediments in the open ocean, which cover e.g.
5 enhanced weathering, carbon-negative cement, or biomass sinking. However, it may be prudent
6 to wait for updated IPCC guidance before declaring these pools, as a means of filtering those
7 removal methods which have achieved a sufficient level of scientific robustness in
8 implementation and measurement. Still, parties would have the option of declaring “other”
9 carbon pools, even though this would come at the expense of transparency and a norm of only
10 including options supported by the best available science.
11
12
13

14 *Carefully integrate CDR across provisions of the Paris Agreement*

15

16 The emergence of CDR has significant implications across many provisions of the Paris
17 Agreement (Mace *et al* 2021). Our discussion so far has focused on the NDCs (Art. 4),
18 accounting conventions for sinks (Art. 5), transparency (Art. 13), and the global stocktake (Art.
19 14). However, CDR is also relevant for international cooperation (Art. 6), implementation and
20 compliance (Art. 15), as well as broader aspects of equity (Art 2.1, 4).
21
22
23

24 We expect that CDR will play a role in internationally transferred mitigation outcomes (Art. 6.2,
25 6.4), since many countries have limited access to domestic CDR options. Trade in CDR-based
26 mitigation outcomes is already possible under Article 6, but at the time of writing there are no
27 such projects in the pipeline. Indeed, Article 6 still lacks effective mechanisms to address
28 reversals, and the means to robustly distinguish and fund CDR based projects alongside those
29 focused on emission reductions (UNEP Copenhagen Climate Centre 2024). Again, as a first
30 step, it would be important to simply know the volume of transfers that parties will seek to
31 obtain, enabling observers to track expectations for an international transfer system.
32
33
34

35 CDR policymaking is in its infancy, and some countries may struggle to provide the
36 transparency that we call for. There is therefore an imminent need for systematic knowledge
37 sharing. Annex I parties could take the lead and clearly distinguish between emission reductions
38 and removals in the next round of NDCs. This would provide the basis for an assessment of
39 emerging CDR commitments as well as collective learning over the coming years. Ideally, this
40 would feed into the second Global Stocktake and could inform considerations of CDR under the
41 Paris Agreement framework going forward.
42
43

44 Of course, some parties may prefer to continue pledging net targets, since this gives greater
45 flexibility to determine the exact split of reductions and CDR at a later point in time, based on
46 how future costs and potentials develop. However, we would still argue that transparency takes
47 precedence over flexibility, on the basis that parties are not exposed to any compliance risks
48 under the Paris Agreement, and that others have much to gain in terms of learning from failures
49 and tracking progress towards meeting the agreement.
50
51
52

53 CDR is already part of international climate negotiations and will continue to gain traction as
54 policies are put in place. But unless parties take the next step and explicitly declare CDR as part
55
56
57
58
59
60

1
2
3 of their next national climate pledges, there is a risk that we will fall further off-track to meet the
4 climate objectives of the Paris Agreement.
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60

Accepted Manuscript

References

- Den Elzen M G J, Dafnomilis I, Forsell N, Fragkos P, Fragkiadakis K, Höhne N, Kuramochi T, Nascimento L, Roelfsema M, Van Soest H and Sperling F 2022 Updated nationally determined contributions collectively raise ambition levels but need strengthening further to keep Paris goals within reach *Mitig Adapt Strateg Glob Change* **27** 33
- Dooley K, Keith H, Larson A, Catacora-Vargas G, Carton W, Christiansen K L, Enokenwa Baa O, Frechette A, Hugh S, Ivetic N, Lim L C, Lund J F, Luqman M, Mackey B, Monterroso I, Ojha H, Perfecto I, Riamit K, Robiou du Pont Y and Young V 2022a *The Land Gap Report 2022* Online: <https://www.landgap.org/>
- Dooley K, Nicholls Z and Meinshausen M 2022b Carbon removals from nature restoration are no substitute for steep emission reductions *One Earth* **5** 812–24
- Friedlingstein P, O'Sullivan M, Jones M W, Andrew R M, Bakker D C E, Hauck J, Landschützer P, Le Quéré C, Luijkx I T, Peters G P, Peters W, Pongratz J, Schwingshackl C, Sitch S, Canadell J G, Ciais P, Jackson R B, Alin S R, Anthoni P, Barbero L, Bates N R, Becker M, Bellouin N, Decharme B, Bopp L, Brasika I B M, Cadule P, Chamberlain M A, Chandra N, Chau T-T-T, Chevallier F, Chini L P, Cronin M, Dou X, Enyo K, Evans W, Falk S, Feely R A, Feng L, Ford D J, Gasser T, Ghattas J, Gkritzalis T, Grassi G, Gregor L, Gruber N, Gürses Ö, Harris I, Hefner M, Heinke J, Houghton R A, Hurtt G C, Iida Y, Ilyina T, Jacobson A R, Jain A, Jarníková T, Jersild A, Jiang F, Jin Z, Joos F, Kato E, Keeling R F, Kennedy D, Klein Goldewijk K, Knauer J, Korsbakken J I, Körtzinger A, Lan X, Lefèvre N, Li H, Liu J, Liu Z, Ma L, Marland G, Mayot N, McGuire P C, McKinley G A, Meyer G, Morgan E J, Munro D R, Nakaoka S-I, Niwa Y, O'Brien K M, Olsen A, Omar A M, Ono T, Paulsen M, Pierrot D, Pocock K, Poulter B, Powis C M, Rehder G, Resplandy L, Robertson E, Rödenbeck C, Rosan T M, Schwinger J, et al 2023 Global Carbon Budget 2023 *Earth Syst. Sci. Data* **15** 5301–69
- Gidden M J, Gasser T, Grassi G, Forsell N, Janssens I, Lamb W F, Minx J, Nicholls Z, Steinhauser J and Riahi K 2023 Aligning climate scenarios to emissions inventories shifts global benchmarks *Nature* **624** 102–8
- Grant N, Hawkes A, Mittal S and Gambhir A 2021 Confronting mitigation deterrence in low-carbon scenarios *Environ. Res. Lett.* **16** 064099
- Grassi G, House J, Dentener F, Federici S, den Elzen M and Penman J 2017 The key role of forests in meeting climate targets requires science for credible mitigation *Nature Clim Change* **7** 220–6
- Grassi G, Schwingshackl C, Gasser T, Houghton R A, Sitch S, Canadell J G, Cescatti A, Ciais P, Federici S, Friedlingstein P, Kurz W A, Sanz Sanchez M J, Abad Viñas R, Alkama R, Bultan S, Ceccherini G, Falk S, Kato E, Kennedy D, Knauer J, Korosuo A, Melo J, McGrath M J, Nabel J E M S, Poulter B, Romanovskaya A A, Rossi S, Tian H, Walker A P, Yuan W, Yue X and Pongratz J 2023 Harmonising the land-use flux estimates of global models and national inventories for 2000–2020 *Earth Syst. Sci. Data* **15** 1093–114
- Grassi G, Stehfest E, Rogelj J, van Vuuren D, Cescatti A, House J, Nabuurs G-J, Rossi S, Alkama R, Abad Viñas R, Calvin K, Ceccherini G, Federici S, Fujimori S, Gusti M, Hasegawa T, Havlik P, Humpenoeder F, Korosuo A, Perugini L, Tubiello F N and Popp A 2021 Critical adjustment of land mitigation pathways for assessing countries' climate progress *Nature Climate Change* **11** 14
- IPCC 2006 IPCC Guidelines for National Greenhouse Gas Inventories 1–14
- IPCC 2022 Summary for Policymakers *Climate Change 2022: Mitigation of Climate Change. Contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change* ed P R Shukla, J Skea, R Slade, A A

- 1
2
3 Khourdajie, R van Diemen, D McCollum, M Pathak, S Some, P Vyas, R Fradera, M
4 Belkacemi, A Hasija, G Lisboa, S Luz and J Malley (Cambridge, UK and New York, NY,
5 USA: Cambridge University Press) Online:
6 https://www.ipcc.ch/report/ar6/wg3/downloads/report/IPCC_AR6_WGIII_SummaryForPolicymakers.pdf
7
8 Lamb W F, Gasser T, Roman-Cuesta R M, Grassi G, Gidden M J, Powis C M, Geden O, Nemet
9 G, Pratama Y, Riahi K, Smith S M, Steinhauser J, Vaughan N E, Smith H B and Minx J
10 C 2024 The carbon dioxide removal gap *Nat. Clim. Chang.* Online:
11 <https://www.nature.com/articles/s41558-024-01984-6>
12
13 Mace M J, Fyson C L, Schaeffer M and Hare W L 2021 *Governing large-scale carbon dioxide*
14 *removal: are we ready? - an update* (New York, USA: Carnegie Climate Governance
15 Initiative (C2G)) Online: [https://climateanalytics.org/media/are-we-](https://climateanalytics.org/media/are-we-ready_2021_fullreport.pdf)
16 [ready_2021_fullreport.pdf](https://climateanalytics.org/media/are-we-ready_2021_fullreport.pdf)
17
18 McLaren D P, Tyfield D P, Willis R, Szerszynski B and Markusson N O 2019 Beyond “Net-Zero”:
19 A Case for Separate Targets for Emissions Reduction and Negative Emissions *Front.*
20 *Clim.* **1** 4
21
22 Nemet G F, Gidden M J, Greene J, Roberts C, Lamb W F, Minx J C, Smith S M, Geden O and
23 Riahi K 2023 Near-term deployment of novel carbon removal to facilitate longer-term
24 deployment *Joule* **7** 2653–9
25
26 Smith H B, Vaughan N E and Forster J 2022 Long-term national climate strategies bet on
27 forests and soils to reach net-zero *Commun Earth Environ* **3** 305
28
29 Smith S M, Geden O, Gidden M J, Lamb W F, Nemet G F, Minx J C, Buck H, Cox E, Edwards
30 M R, Fuss S, Johnstone I, Müller-Hansen F, Pongratz J, Probst B S, Roe S, Schenuit F,
31 Schulte I and Vaughan N E 2024 *The State of Carbon Dioxide Removal - 2nd Edition*
32
33 Smith, S M, Geden O, Nemet G F, Gidden M J, Lamb W F, Powis C, Bellamy R, Callaghan M
34 W, Cowie A, Cox E, Fuss S, Gasser T, Grassi G, Greene J, Lück S, Mohan A, Müller-
35 Hansen F, Peters G P, Pratama Y, Repke T, Riahi, K., Schenuit F, Steinhauser J,
36 Strefler J, Valenzuela J M and Minx J C 2023 *The State of Carbon Dioxide Removal -*
37 *1st Edition* (The State of Carbon Dioxide Removal) Online: Available at:
38 <https://www.stateofcdr.org>
39
40 UNEP Copenhagen Climate Centre 2024 Article 6 Pipeline Online: [https://unepccc.org/article-6-](https://unepccc.org/article-6-pipeline/)
41 [pipeline/](https://unepccc.org/article-6-pipeline/)
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60