

JCM Compensation Plan Form for REDD-plus and Afforestation/Reforestation

Title of the project	
Reference number	

Name of the focal point entity:		
Authorised signatory:		
Last name:	First name:	
Title:		
Specimen signature: dd/mm/yyyy	Date:	

[Signature by the focal point of the project participants as appeared on the MoC]

A. Compensation for Reversal

A.1. The amounts of credits to be cancelled¹

(a) The amount of the reversal	tCO ₂ e
(b) The total amount of JCM credits previously issued including buffer credits	tCO ₂ e
The amount of credits to be cancelled <i>The amount of credits to be cancelled is equal to the lower of (a) or (b)</i>	tCO ₂ e

A.2. The total amounts of buffer credits deposited from the project to-date

The total amounts of buffer credits in buffer accounts.	tCO ₂ e
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A.3. Are the total amounts of buffer credits more than the amounts of credits to be cancelled?

Are the total amounts of buffer credits more than the amounts of credits to be cancelled? <i>Please check the box for your answer.</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
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A.4. The credits which will be compensated for the deficit of the amounts of credits to be cancelled (If the answer is “No” in the Section B.3.)²

- *[Please describe what credits will be compensated for the deficit of the amounts of the credits to be cancelled from (a) to (c) below. Other way for compensation (referred to (d)) may be used only when Joint Committee deems it difficult to compensate by (a)~(c).*
 - (a) *JCM credits issued by JCM projects (e.g., JCM credits previously issued from the project where the reversal has occurred, JCM credits issued from other JCM projects),*
 - (b) *Buffer credits from other JCM projects for which the crediting period has ended (in this case, the project participants ultimately have to deposit the equivalent amount of the credits to the buffer account),*
 - (c) *JCM Credits to be issued in the future, e.g. by continuing the JCM project where the reversal has occurred.*
 - (d) *Other way for compensation (This option may be used only when Joint Committee*

¹ Refer to the paragraph 2 of Attachment III of “Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emission from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and afforestation/reforestation”

² Refer to the paragraph 3 of Attachment III of “Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emission from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and afforestation/reforestation”

- deems it difficult to compensate by (a)~(c)*
- *If you hope to use (a), please describe the credits information such as which side of the JCM registry, Project Name, Reference Number, Account Name, Account Number and so on, and the amounts of credits to be compensated.*
 - *If you hope to use (b), please consult with the Joint Committee thorough the secretariat in order to confirm whether there are buffer credits from other JCM projects for which the crediting period has ended and this amount.*
 - *The project participants ultimately have to deposit the equivalent amount of the credits to the buffer account. If you hope to use (b), please describe the compensation plan in the Section B.5. below.*
 - *If you hope to use (c), please describe the compensation plan in the Section B.5. below.*
 - *The project participants may amend this format to add specific words or rows in the table if it provides more detailed information for compensation.*

(a) JCM credits issued by JCM projects

(a) JCM credits issued by JCM projects	The amounts of credits to be compensated (tCO ₂ e)
Registry: <input type="checkbox"/> XX side, <input type="checkbox"/> Japanese side Project Name: Reference Number: Account Name: Account Number:	tCO ₂ e
Registry: <input type="checkbox"/> XX side, <input type="checkbox"/> Japanese side Project Name: Reference Number: Account Name: Account Number:	tCO ₂ e
Registry: <input type="checkbox"/> XX side, <input type="checkbox"/> Japanese side Project Name: Reference Number: Account Name: Account Number:	tCO ₂ e

*Note: Specific words or rows may be added in the table if it provides more detailed information for compensation.

(b) Buffer credits from other JCM projects for which the crediting period has ended

Buffer credits from other JCM projects for which the crediting period has ended	tCO ₂ e
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(c) JCM credits to be issued in the future, e.g. by continuing the JCM project where the reversal has occurred

JCM credits to be issued in the future, e.g. by continuing the JCM project where the reversal has occurred	tCO ₂ e
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(d) Other way for compensation

A.5. Description of the compensation plan (If you hope to use (b) , (c) or (d))

Please describe the compensation plan such as project description for vegetation restoration and estimated emission reductions or removals in each year.

B. Additional information for the compensation of reversal

Please describe any additional information required other than the above, based on CMA decisions or other relevant guidance deemed necessary to be complied.