

Quantifying reductions and removals from soil carbon measures is challenging and must not result in overestimating mitigation outcomes. If the challenges cannot be met, an activity must be



**Uncertainty:** Soils are heterogeneous so that carbon stock measurements can vary significantly.



**Baselines: Baseline** setting is based on counterfactual assumptions and thus involves uncertainties.

## **NON-PERMANENCE**

Non-permanence refers to a situation where the emission reductions or removals generated by a mitigation activity are reversed at a later point in time. Non-permanence poses a significant risk for mitigation activities that enhance or preserve terrestrial carbon reservoirs, such as climate-friendly soil management.

Unintentional reversals occur



Intentional reversals occur due to direct human interference.

## **DOUBLE COUNTING**

Double counting occurs if a single emission reduction or removal is counted more than once towards the achievement of a mitigation goal.

