

REQUIREMENTS FOR GS VER PROJECTS TO CONFIRM TO GUIDELINES ON AVOIDING DOUBLE COUNTING FOR CORSIA

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1. Background

Gold Standard introduces requirements for Gold Standard issued Verified Emissions Reduction (VER) units¹ to conform to the good practice established under Guidelines on Avoiding Double Counting² and the requirements of the International Civil Aviation Organization (ICAO)'s Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) scheme.

CORSIA requires eligible offset credit programs, such as Gold Standard, to develop and implement procedures to demonstrate eligibility with and conformity to CORSIA [Emissions Unit Eligibility Criteria](#). One of the eligibility criteria requires that the offset credit program must put measures in place to avoid:

(a) double issuance - (which occurs if more than one unit is issued for the same emissions or emissions reduction).

(b) double use - (which occurs when the same issued unit is used twice, for example, if a unit is duplicated in registries).

(c) double claiming - Double claiming (which occurs if the same emissions reduction is counted twice by both the buyer and the seller (i.e., counted towards the climate change mitigation effort of both an airline and the host country of the emissions reduction activity)). In order to prevent double claiming, eligible programs should require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities such that double claiming does not occur between the airline and the host country of the emissions reduction activity.

Through this document Gold Standard introduces requirements and procedure for GS projects to demonstrate project level compliance with CORSIA [Emissions Unit Eligibility Criteria](#) concerning (c) double claiming. Double issuance and double use are already dealt with existing Gold Standard requirement.

¹ A Gold Standard issued Verified Emissions Reduction: a single unit (one tonne) of CO₂ equivalent reduction captured as a carbon credit for use as a commodity within the voluntary carbon market. <https://globalgoals.goldstandard.org/glossary/>

² <https://americancarbonregistry.org/carbon-accounting/guidance-tools-templates/guidelines-for-adc-with-corsia-june-2019.pdf>

Scope & Applicability

This document addresses the double claiming requirements of the CORSIA scheme. ICAO's eligibility criteria will ultimately govern type of emissions units that are eligible under the CORSIA scheme. This document does not imply that all GS-VERs are automatically eligible under CORSIA.

This document applies to project/PoA/VPAs seeking CORSIA eligibility of issued GS VERs of vintage post 31st December, 2020.

These requirements shall be applied for projects that are identified as being within host country's Nationally Determined Contribution³ (NDC) reporting scope.

International negotiations concerning 'outside-NDC' accounting remain ongoing and subject to further policy analysis⁴.

2. Requirements

Project developers seeking Gold Standard approval for GS-VERs from their project/PoA/VPA to be eligible under CORSIA shall provide the following information:

2.1 Checklist

Project developers shall provide information as per the checklist given in Annex A below.

2.2 Letter of Assurance and Authorization (LOAA)

Project shall provide a **Letter of Assurance and Authorization (LOAA)** from the designated focal point of the host country of the project/PoA/VPAs. At minimum, LOAA shall:

- Include the project/PoA/VPAs unique identification details - GS ID and Title;
- Acknowledge that the project/PoA/VPAs may reduce emissions (or enhance removals) in the host country;
- Acknowledge that the offset program/standard to which the letter is provided has issued, or intends to issue, offset credits for the emission reductions or removals that occur within the country;
- Authorize the use of the emission reductions or removals, issued as offset credits to project/PoA/VPAs, by airline operators in order to meet offsetting

³ <https://unfccc.int/process-and-meetings/the-paris-agreement/nationally-determined-contributions-ndcs#eq-5>

⁴ Gold Standard currently advocates corresponding adjustments for credits issued to projects outside host country's NDCs, to support the Paris goals of moving to economy-wide NDCs. Gold Standard supports a transition period after which this rule should be applied. This policy position and subsequent transition period will be continually reviewed with stakeholders and supporters and announced in future updates.

requirements under CORSIA or other relevant bilateral/multi-lateral agreements;

- Declare that the host country will not use the project/PoA/VPA's emission reductions or removals to track progress towards, or for demonstrating achievement of its NDC and will account for their use in offsetting schemes (like CORSIA) by applying relevant adjustments in the structured summary of country's biennial transparency reports, as referred to in paragraph 77, subparagraph (d), of the Annex to decision 18/CMA.1, and consistent with relevant future decisions by the CMA.
- Signature and contact details of authorised signatory of designated focal point of the host country

2.3 Time of LOAA submission

- At the time of performance certification, the project/PoA/VPAs should submit the checklist and LoAA as part of the project documentation for verification audit by VVB. If this is not done then in any case, the checklist and LoAA for the project/PoA/VPA shall be submitted to SustainCERT before the issued credits can be flagged as 'CORSIA eligible' on the registry. The checklist and LOAA will be made public via the Gold Standard registry.
- New projects/PoAs/VPAs submitted after **31st December, 2020** are suggested to inform their interest for seeking eligibility approval for GS- VERs for CORSIA, early in the GS certification cycle by submitting the checklist with project documents at time of preliminary review.
- VERs issued under GS PoAs can obtain the LOAA at PoA level, however, the checklist shall be provided for individual VPA.

Related document:

GHG Emissions Reductions & Sequestration	23.10.2019	1.2
Product Requirements		

Checklist – Annex A

Requirement	Response and description
Project ID	GSXXX
Project Title	
Date of Design Certification	
Crediting Period	dd/mm/yyyy – dd/mm/yyyy
Project Registry link	XXXX
Is the project/VPA registered or pursuing registration to issue GHGs emission reductions with any other programme or scheme?	
Project/VPA Location	Country and geographical location where the project is implemented
Approval Status of Letter of Assurance and Authorization (LoA) from host country	Yes/no
Does any NDC targets communicated in a country's NDC cover projects activity's associated emission reductions and/or removals?	Yes/no
Does any NDC targets expressed in non-GHG metrics cover the project activity's associated emission reductions and/or removals?	Yes/no
Does the project's/VPA's associated emission reductions or removals require corresponding adjustment for NDC accounting?	Yes/no
Does any mandatory domestic emission reduction targets, cover project activity and associated emission reductions and/or removals?	Yes/no
Does any mandatory domestic targets, expressed in non-GHG metrics, cover project activity and associated	Yes/no

emission reductions and/or removals?	
Does the project/VPA have provisions to avoid double counting with mandatory domestic targets?	
Monitoring period	dd/mm/yyyy – dd/mm/yyyy
Status of emission reductions units	Verified (Yes/no)

In addition to our submission on June 2, 2020 vide e-mail below, we will like to update TAB on two additional changes:

1. With reference to summary findings by TAB in terms of the Gold Standard's criteria consistency and areas for further development as provided in Section 4, paragraph 4.2.6.4 of the TAB report we are pleased to inform you that we have recently published a rule update in this regard available here - https://globalgoals.goldstandard.org/standards/RU_2020-SSC-Application-of-Suppressed-Demand.pdf As per this rule update, **ALL** small scale projects applying suppressed demand baseline, irrespective of the fact that they may be operating distributed units shall be strictly restricted as per the small scale limits for Type I, II and III projects under CDM. These limits are also clearly defined in the rule update. We would request TAB feedback whether this rule update helps to close out the finding in paragraph 4.2.6.4 of the TAB report. Further, we analysed our pipeline and assessed that there are currently 12 small-scale projects approved (registered) using suppressed demand baseline that will not be affected by this recent rule update. The rule update will come into force on November 13th 2020 so there may be some more projects that will be approved in the meantime to whom this rule update will not apply. We would request TAB feedback whether these projects will be eligible to supply emission reductions to CORSIA that would occur post 31st December 2020, provided they meet all other requirements for supplying post 2020 emission reductions.
2. In our Program Application that we submitted in July 2019, in section 3.7 we informed you on how certification decisions are made on Gold Standard projects. There is an update with respect to this process that we would like to share with you. The role of accredited auditors (VVBs) remains the same i.e all Gold Standard projects (except micro scale where it is not mandatory) shall be validated and verified by accredited independent entities but in place of being internal to Gold Standard, the final certification decision is now being made by [SustainCERT](#). They are our 'sister' concern that was incorporated last year to ensure independence in certification review and decision making process. Gold Standard staff that were involved in certification decision making moved to SustainCERT, supplemented by new appointments as the operation grows to ensure consistency and rigour in project reviews. The GS-Technical Advisory Committee (TAC) still keeps an oversight on certification decision making by picking up projects for review on random basis. The Standard updates, methodology revision, new methodology approvals and Registry management is still done by Gold Standard. We do not see this change impacting our compliance with Emission Unit Eligibility Criteria (as the responsibility of the accredited VVBs remains fully intact) and hope it does not raise any concern with TAB.