Technical Advisory Body (TAB)

Public comments on 2023 Applications

November 2023

Comment Set
Name:
Wayne Sharpe
Organization:
Global Environmental Markets Pty Ltd
Date of receipt:
3 May 2023

TAB Market Monitoring Form

The public is invited to submit comments pertaining to observations of any potential deviation from the Emissions Units Criteria (EUC)[1], CORSIA Eligible Emissions Unit Programme's Scope of Eligibility[2], and/or Terms of Eligibility[3] on an on-going basis.

This form and its assessment are referred to in TAB Procedures paragraphs 7.7, 9.7, and 9.8[4].

Please note that this form is distinct from any open, time-limited public consultations on the responses to the call for applications or material updates to previously assessed programmes that are submitted for assessment by the TAB for a given assessment cycle[5].

Market monitoring comments received will be periodically compiled and taken into account by the TAB, as appropriate, in line with procedures for material change assessments or for re-assessment of eligible emissions units programmes. Depending on the nature of an observation, TAB may also apply procedures for assessing eligibility deviations (paragraph 10 of TAB Procedures).

A completed form should be sent by email, along with supporting evidence, to officeenv@icao.int.

Name	Wayne Sharpe
Organization	Global Environmental Markets Pty Ltd
Contact Information	Wayne.sharpe@gemglobal.com +447909975488

Programme Name	International Carbon Registry

[1] The ICAO document *"CORSIA Emissions Unit Eligibility Criteria"* is available here in PDF format. Supplementary information on the assessment of Emissions Unit Programmes by TAB, including the *Guidelines for Criteria Interpretation* that TAB uses in its assessments, is available in here in DOCX format.

[2] The Scope of Eligibility for each CORSIA Eligible Emissions Unit Programme is specified in the ICAO document "CORSIA Eligible Emissions Units", available here in PDF format.

[3] Each programme included in the ICAO document "CORSIA Eligible Emissions Units" have agreed to the terms, conditions, and limitations to the scope of eligibility and further action(s) requested by the ICAO Council included in the TAB's Report, and have agreed to maintain the programme's consistency with the Emissions Unit Criteria (EUC) in the manner (e.g., procedures, measures, governance arrangements) described in the programme's application form and in any subsequent communications with TAB.

[4] The TAB Procedures are available here in PDF format.

[5] ICAO conducts public consultation for responses to the call for applications and material updates to previously assessed programmes through "Call for Public Comments", in line with *Transparency and Public Comments* of the *TAB Procedure*. In addition to submitting the Market Monitoring Comments, the public is invited to respond to "Call for Public Comments", where appropriate and as available on the TAB website.

Type of observation	Deviation from Terms of Eligibility
Description of the observation	International Carbon Registry (ICR) has intentionally defaulted on its contract for its Registry technology with Global Environmental Markets Pty Ltd (GEM). Having entered into a technology license agreement for its registry technology in good faith , we now believe they have been trading insolvently for many months, and have refused to provide evidence to the contrary. Their payments at up to 18 months past due, and they issued no new credits for over one year, which implies zero revenue. This despite approximately 20 introductions from GEM subsidiary /sister company Carbon Trade eXchange (CTX), which they refused to give feedback on progress. GEM has amplified its demands over some months, but it now appears they are copying GEM Registry technology unlawfully and had planned to do so for some time prior to termination by GEM in December. The ICR website states: A service license agreement between the International Carbon Registry and Global Environmental Markets has been terminated. ICR is currently working on a permanent replacement registry solution. All information on registered projects and their status can be requested from ICR in the meantime. Plus, in what we think is a breach of GDPR all the data was downloaded from the registry in November and is now public on their website without the authority of the projects or credit owners.
Supporting Evidence[6]	2. GEM_ICR Presentation 291119_JB 3. Iceland Registry HoA signed GEM 4. GEM Iceland Carbon Registry Service License Agreement Final – signed 5. Invoice INV-0037 Iceland OVERDUE INVOICE due 30 June 21 6. Invoice INV-0061 Iceland OVERDUE INVOICE DUE 14 SEP 22 7. ICR Invoice INV-0070 8. ICR Invoice INV-0071 9. GEM Final Notice to ICR re Payments and Breaches 10. GEM ICR Breach Notice Fees Outstanding 15.12.22 11. Email Iceland Past Due Outstanding Invoices - recovery action will commence if no immediate action taken

6. Such evidence may be found in programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. The evidentiary documents enable TAB to a) assess whether a deviation has occurred, b) more fully comprehend the submitter's observation, and c) archive the information as a reference for potential future assessments. Submitters are strongly encouraged to submit observations and evidence in English. Where this is not possible, the submitter may provide documents in a readily translatable format (e.g., Microsoft Word). To help manage file size, the submitter should limit supporting documentation to that which directly substantiates their observations.

Comment Set

Name:

Dr. Pedro Piris-Cabezas, Senior Director, International Transportation & Lead Senior Economist

Organization:

Environmental Defense Fund

Date of receipt:

3 June 2023

Environmental Defense Fund

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC). Please send your comments to officeenv@icao.int

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name:
Dr. Pedro Piris-Cabezas, Senior Director, International Transportation & Lead Senior Economist

Commenter Organization:
ENVIRONMENTAL DEFENSE FUND

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
• **SOCIALCARBON** • **INTERNATIONAL**	**SOCIALCARBON**'s Programme Re-application Form,	**Eligibility criterion #3.2**	**Measurement and verification challenges of agricultural soil carbon sequestration**

CARBON REGISTRY • **PREMIUM THAILAND VOLUNTARY EMISSION REDUCTION PROGRAM**	Appendix B_Sheet B & Programme change notification #5_ SCM0005 - Methodology for regenerative land management. **INTERNATIONAL CARBON REGISTRY**'s Programme Re-application Form: Appendix B_Sheet B_ VM0017 Adoption of Sustainable Agricultural Land Management & Appendix B_Sheet B_ VM0042 Methodology for Improved Agricultural Land Management **PREMIUM THAILAND VOLUNTARY EMISSION REDUCTION PROGRAM** Programme Re-application Form: Appendix B_Sheet D_ T-VER-P-METH-13-06_Enhanced Good Practices in Agricultural	(carbon offset credits must be based on a realistic and credible baseline), **Eligibility criterion #3.3** (carbon offset credit must be quantified, reported, and verified)	Soil organic carbon credits reward farmers for enhancing soil carbon sequestration through practices such as crop rotation, no-tillage, cover crops, and perennial cultivation. Done right, the practices can help cut agricultural emissions — but granting eligibility to such credits under ICAO CORSIA would be premature because there is not yet a standard approach to measuring soil carbon stock changes over time nor a realistic, defensible, and conservative baseline estimation of emissions (*1*). Therefore, no soil carbon sequestration mitigation activity should be eligible for CORSIA purposes until a cost-effective and consistent methodology addressing uncertainties related to compliance with eligibility criteria #2 (carbon offset credits must be based on a realistic and credible baseline) and #3 (carbon offset credit must be quantified, reported, and verified) has been fully developed and approved. Furthermore, in the absence of compliance with such criteria, it is not possible to evaluate compliance with CORSIA eligibility criterion #5 (permanence), which requires mitigation measures to monitor, mitigate, and compensate any material incidence of non-permanence. The opportunity for managing soil as a climate mitigation strategy with co-benefits for agricultural systems has been highlighted by scientists for decades (*2*). The recent explosion in interest and development of markets and other incentive-based programs for soil carbon sequestration has led to a re-examination of key principles and underlying assumptions around soils as a climate solution (*3*). Heated debate in the scientific literature and beyond centers primarily around the true magnitude of mitigation potential, whether soil-based greenhouse gas (GHG) targets are achievable given social and economic constraints, the ability to detect changes in soil carbon, and the magnitude of undesired outcomes (e.g., nitrous oxide (N_2O) emissions) (*4–8*). Here, we specifically address the critical challenges associated with measurement and verification of soil carbon sequestration and net greenhouse gas mitigation which include:

	Land		reliable and accurate quantification of soil carbon stock changes; predicting where/why/how soil carbon responds to management interventions; accounting for other agricultural greenhouse gases (especially N_2O and methane (CH_4) in agricultural landscapes); and defining and measuring an appropriate baseline (*1*, *9*). *<u>Detecting change in soil carbon through measurements and models</u>* Quantifying and verifying real changes in soil organic carbon (SOC) resulting from agricultural practice changes is difficult due to measurement challenges. The amount of SOC can vary markedly across a field due to pronounced differences in biophysical and landscape conditions such as soil moisture, soil texture and slope. Furthermore, soil carbon is slow to accrue, and it may take many years to detect a meaningful change in response to a management intervention (*7*). For example, a commonly cited rate of SOC accumulation under cover cropping is 0.3 t C ha^{-1} yr^{-1} (*10*). If the soil compaction, or bulk density, equals 1 g cm^{-3}, the annual increase in SOC would be 0.01%. Such small changes are within the measurement error of commonly used analytical techniques for measuring SOC (i.e., loss-on-ignition, Walkley-Black and dry combustion) (*11*, *12*), and are essentially undetectable. Underscoring the heterogeneity of soils and slow pace of soil carbon accumulation, research from 13 agricultural field trials across the U.S. Midwest demonstrated that it can take between 11 and 71 years to detect statistically significant soil carbon stock changes ($n = 5$ plot replicates) (*13*). Whereas our understanding of how management interventions impact SOC stocks has been gleaned largely from long-term agricultural research trials in strips and plots, translating these results to what we might expect on working farms is a challenge. Management

			treatments in long-term field trials are not necessarily reflective of actual farming practices. For example, experiments often introduce large amounts of organic matter, such as manure and compost, which may not be accessible to most farmers (*14*, *15*). The typical on-farm practice of no-till in alternate years (or other tillage interruptions) differs from no-till research trials that measure outcomes after continuous no-till over many years. Thus, trial results often result in larger apparent carbon benefits than those that are found in commercial fields (*16*). Measuring SOC is time intensive and expensive, which limits the scale at which data are collected (*17*). The estimated cost of measurement remains high at an estimated U.S. $32 per hectare (*18*), which may preclude soil sampling at a density that would provide confidence in the ability to detect meaningful change (*9*). An approach to account for this issue is to develop large, aggregated projects that encompass many farms over thousands of acres, under the assumption that over these large areas, the average changes in soil carbon will be positive. However, this assumption has never been rigorously tested and the uncertainty around the context dependence of soil carbon responses makes it extremely difficult to predict whether it will hold. Given these logistical (time and money) constraints, measurement, reporting and verification (MRV) protocols for soil carbon sequestration tend to rely on process-based biogeochemical models and less on field measurements to estimate changes in SOC over the short term (1-5 years). Appropriately calibrated and validated models can extrapolate over space and time to assess SOC and other relevant GHG outcomes at the landscape scale, potentially reducing costs and allowing for finer time increments to quantify changes in response to management. Process-based biogeochemical models can, in theory, be deployed at

			different scales from subfield to farm to region. However, limited precision associated with model inputs can increase uncertainty at the site level; thus, process-based models generally do not provide accurate estimates for a single field, especially without detailed site-specific data (*19*). Uncertainty is inversely related to scale in process-model estimates of SOC changes, with uncertainties of roughly 20% at a US national scale increasing to 600 to 700% at the site scale (*20*). As a result, aggregation of model results over large scales (i.e., hundreds of thousands of acres), is necessary to overcome low model accuracy at the field scale. A key concern of using models at larger scales is whether the models are appropriately calibrated and validated to cover the range and extent of practices, soil types, and climates for which they are being used (*19*, *21*). While the basic soil management practices that are most likely to increase soil carbon are included in multiple models, validation of these models with high-quality field data is limited to only certain cropping systems and geographic conditions — generally the most common crops and most intensive cropland use (*19*). Given the reliance on modeled results of annual soil carbon sequestration in pay-for-performance programs (i.e., SAF tax credits, the voluntary carbon market), we need models that produce estimates of net soil carbon sequestration with high confidence — accounting for emissions of all GHGs — and meet standards of accuracy, uncertainty and transparency. Such standards are not currently agreed upon. Furthermore, models are increasingly residing in the domain of the private sector, preventing third party examination of the data and methods used to calibrate and validate models. Within this context, there have been repeated calls for increased transparency and open-source benchmarking data to enable evaluation of model performance

			and quality (*9*, *21–23*). *Accounting for other agricultural GHGs – especially N_2O* The impact of agricultural management on *net* emission reductions represents another critical knowledge gap. Agriculture is a significant source of anthropogenic N_2O, CH_4 and CO_2 emissions. As a result, efforts using soil as a natural climate change solution must discount the carbon stored with GHG emissions resulting from shifts in practices. For example, agricultural practices that build SOC could potentially result in increased N_2O emissions, which could offset sequestration gains (*8*, *24*). If additional fertilizer is applied to improve establishment and productivity of cover crops, emissions of N_2O may increase. No-till management is also known to generate increased N_2O emissions in certain soil-climate zones because of impacts on soil moisture, especially in the first years after adoption (*25*). Evidence suggests that the mitigation potential of no-till systems is only realized when practiced over longer (>10 year) timeframes (*26*). Quantifying this potential trade-off is difficult, however, because N_2O emissions vary temporally and spatially and constitute an uncertain component of agricultural GHG budgets (*24*). Current methodologies for estimating N_2O for emission reduction credits typically rely on very coarse emission factors developed by IPCC that may be accurate at broad national scales but likely represent underestimates of this GHG at smaller regional and field scales (*27*). Again, we are severely hampered by the lack of high-quality measurements across different contexts and practice changes, which generates a lack of confidence and high uncertainty when it comes to our understanding of the capacity for improved agricultural management to generate meaningful and lasting net GHG reductions through SOC sequestration. The use of metrics such as nitrogen balance — the difference between nitrogen inputs and outputs — can

			help approximate on-farm nitrogen losses to understand management impacts on these potential trade-offs (*28*). *Measuring against a baseline* Defining a baseline (also referred to as the counterfactual or business-as-usual (BAU)) against which to measure accrual in soil carbon is essential to understand the ultimate benefit of agricultural practices to the climate. Multiple different approaches are currently applied, including: static baselines, which begin with an initial soil sampling and then measure changes in SOC over time; dynamic baselines, which model what *would have happened* had past practices continued; paired plot approaches, which compare change in SOC under BAU to SOC dynamics under a management intervention. Each approach has limitations and many scientists agree that defining, establishing and measuring the baseline is one of the biggest challenges to carbon crediting projects and has serious implications for the derived climate benefit of these projects (*29*–*31*). True baselines are naturally dynamic, as SOC can change from year to year because of environmental or management influences. Thus, setting a static baseline could over or underestimate changes in soil carbon (*32*). For instance, improved management practices may slow SOC loss compared to the baseline rather than increasing SOC (*32*–*34*). Without measuring SOC under the conventional treatment, a static baseline would have revealed only losses in SOC as opposed to capturing that slower rate of loss. The use of modeled baselines can potentially account for dynamic trajectories if past practice and current climate/weather data are used to estimate the baseline scenario. However, a modeled baseline is impossible to validate since it is never measured (*1*). Modeled baselines that employ default values for “a representative baseline”

			and/or 30-year averages for weather rest on a series of assumptions (e.g., tillage practices, fertilizer use, irrigation and climate conditions) that are not suited to capture with accuracy what would actually have happened under the baseline scenario (this is the current approach for the GREET model). *Conclusions* Understanding the realistic potential for net GHG mitigation from croplands is critical for establishing policy and funding mechanisms to achieve climate goals (*35–37*). However, the estimated potential for net GHG mitigation through cropland soil carbon sequestration varies widely, from replacing some or all of the organic carbon that has been lost from soils (*38*, *39*) to exceeding that amount by almost four-fold (*35*, *40*). For instance, proposed annual estimates for global cropland SOC sequestration range from 0.25 to 6.78 petagrams (Pg) CO_2 per year (*41*, *42*), with the highest values greater than the total annual GHG emissions of the United States (5.8 Pg CO_2 in 2019) (*43*)[1]. This range underscores the fact that there is substantial uncertainty about the mitigation potential of soil carbon sequestration. Confidence in soil carbon offsets requires an unequivocal understanding of the sign of the net change in GHG emissions, or the offset is not ready for deployment. If the sign is clear, then high uncertainty can be managed by applying conservative crediting criteria. However, the scientific literature states that we are not certain about the sign of net change in GHG emissions (including N_2O and deep soil C) in many circumstances (*8*, *14*, *44–46*). This strongly suggests that more research is needed to establish when and

[1] For a comprehensive review of SOC sequestration estimates, see Table 1 in this report: https://www.edf.org/sites/default/files/2022-12/realizable-magnitude-carbon-sequestration-cropland-soils-socioeconomic-factors.pdf

			where specific practices warrant crediting. In the meantime, non-offset mechanisms should be pursued to realize the environmental and agronomic benefits that can result from improvements in soil health (*47–49*). *References* 1. E. E. Oldfield, A. J. Eagle, R. L. Rubin, J. Rudek, J. Sanderman, D. R. Gordon, Crediting agricultural soil carbon sequestration. *Science* (2022), doi:10.1126/science.abl7991. 2. R. Lal, Soil Carbon Sequestration Impacts on Global Climate Change and Food Security. *Science*. **304**, 1623–1627 (2004). 3. E. E. Oldfield, J. M. Lavallee, E. Kyker-Snowman, J. Sanderman, The need for knowledge transfer and communication among stakeholders in the voluntary carbon market. *Biogeochemistry* (2022), doi:10.1007/s10533-022-00950-8. 4. A. J. VandenBygaart, The myth that no-till can mitigate global climate change. *Agriculture, Ecosystems & Environment*. **216**, 98–99 (2016). 5. W. H. Schlesinger, Biogeochemical constraints on climate change mitigation through regenerative farming. *Biogeochemistry* (2022), doi:10.1007/s10533-022-00942-8. 6. R. Amundson, L. Biardeau, Opinion: Soil carbon sequestration is an elusive climate mitigation tool. *Proc Natl Acad Sci USA*. **115**, 11652–11656 (2018). 7. M. A. Bradford, C. J. Carey, L. Atwood, D. Bossio, E. P. Fenichel, S.

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• **RIVERSE**	**RIVERSE**:	Eligibility	Emissions reduction units eligible for CORSIA compliance purposes must

• **INTERNATIONAL CARBON REGISTRY** • **CERCARBONO** • **PREMIUM THAILAND VOLUNTARY EMISSION REDUCTION PROGRAM**	Programme Application Form_Question 4.6 (Assess and mitigate against potential increase in emissions elsewhere). Appendix B_Sheet B_Riverse Standard Rules -Scaling carbon mitigation greentechs (bioenergies and BECCS) **INTERNATIONAL CARBON REGISTRY**: Programme Re-application Form: Appendix B_Sheet B & Sheet D, Including methodologies involving the use of biomass for energy purposes such as: - Biodiesel production and use for transport applications - Biogas/biomass thermal applications for households/small	criterion #3.6 (A system must have measures in place to assess and mitigate incidences of material leakage) Eligibility criterion #3.8 (Do no net harm)	avoid causing emissions to materially increase elsewhere. As such offset credit programmes need to have an established process for assessing and mitigating such emissions to ensure the integrity of the emissions reduction claims. This is particularly salient in the context of bioenergy applications where the largest risks of leakage emissions are expressed through indirect land use change emissions (ILUC), a dangerous global phenomenon driven by far-reaching market forces resulting in land competition between croplands and natural lands. ILUC occurs, inter alia, when pasture or cropland previously used for growing food and feed is diverted to produce biomass for energy purposes. ICAO CAEP has dedicated significant resources to the quantification of ILUC emissions factors in the context of the ICAO CORSIA's Sustainable Aviation Fuels (SAF) methodology. Analogous to CORSIA eligibility criterion #3.2 for emissions units, ILUC emissions are de facto deducted from the emissions benefits resulting from SAF usage. In addition to leakage monitoring and compensation, SAF feedstock producers can mitigate ILUC emissions by implementing land management practices regulated under ICAO document "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values" Section 5-Low Land Use Change (LUC) Risk Practices. Likewise, offset credit programmes need these specific measures to monitor, compensate and mitigate ILUC-related leakage emissions, especially where bioenergy activities underpin the claimed emissions reduction unit. Section 5 from the SAF methodology also provides a practical means to meet with CORSIA emissions unit eligibility criterion #3.8 (do no net harm) by mitigating the environmental and social risks, beyond GHG accounting, associated with ILUC.

	users - Use of biomass in heat generation equipment - Biodiesel production and use for energy generation in stationary applications - Plant oil production and use for energy generation in stationary applications - Use of charcoal from planted renewable biomass in a new iron ore reduction system - Switch from fossil fuel to biomass in existing manufacturing facilities. - Electricity and heat generation from biomass - Electricity generation from biomass in power-only plants - Analysis of the		At a minimum, emissions reduction units eligible under CORSIA would need to have measures as stringent as ICAO CORSIA's fuel feedstock ILUC methodologies to quantify and compensate leakage emissions. Otherwise, not only would the integrity of the units be questionable –lenient crediting would also generate perverse incentives to scale up unsustainable behaviours and unreasonably tilt the playing field in favor of legacy first-generation bioenergy production methods over other means of emissions reductions. None of the methodologies in question provide sufficient information to evaluate their ILUC leakage risk. Therefore the Technical Advisory Body should put on hold their eligibility until the programmes provide proper guidance with sufficient environmental integrity. Programmes could easily enhance their methodologies by cross-referencing ICAO CORSIA ILUC methodologies for SAF as guidance for project developers.

	least-cost fuel option for seasonally-operating biomass cogeneration plants - Use of biomass in heat generation equipment - Use of charcoal from planted renewable biomass in a new iron ore reduction system - Production of diesel using a mixed feedstock of gasoil and vegetable oil - Distribution of biomass based stove and/or heater for household or institutional use **CERCARBONO** Programme Re-application Form_Appendix B_Sheet B (in Spanish): - "Metodología M/E-ER01 para la ejecución de proyectos de		

	reducción de emisiones de gei mediante el uso de energía renovable” **PREMIUM THAILAND VOLUNTARY EMISSION REDUCTION PROGRAM** Programme Re-application Form_Appendix B_Sheet B: - Electricity and Thermal Energy Cogeneration from Biomass for Reselling T-VER-P-METH-01-03		
INTERNATIONAL CARBON REGISTRY	Programme Re-application Form_Appendix B_Sheet B: - Carbon Capture and Storage Projects - **ACR12**	Eligibility criterion #3.6 (A system must have measures in place to assess and	The Technical Advisory Body should constrain the eligibility of credits using Carbon Capture and Storage Projects v1.1 until the methodology owner (American Carbon Registry) provides an assessment and mitigation measures for leakage. The current version of the methodology for Carbon Capture and Storage Projects applies to enhanced oil and gas recovery projects in which CO_2 is injected to enhance production from hydrocarbon-producing reservoirs or currently non-producing reservoirs in the United States and Canada. In accordance with the EUC, the offset credit programmes should

		mitigate incidences of material leakage)	have measures in place to assess and mitigate incidences of material leakage of emissions that may result from the implementation of an offset project. In this context, leakage means emissions increase elsewhere (i.e., either in the production value chain or through market-mediated responses). The methodology owner has not provided enough evidence supporting the claim that leakage emissions are not significant. First, the methodology owner claims that the methodology encourages the domestic production of oil with a "lower carbon footprint" due to the simultaneous injection and storage of anthropogenic CO_2 that would otherwise be emitted to the atmosphere. Second, the methodology owner claims that any incremental increase in domestic oil production through enhanced oil recovery would offset an equivalent quantity of imported oil that is produced without enhanced oil recovery with CO_2 sequestration. These claims do not consider that (1) upstream and midstream CO_2 emissions associated with the crude oil produced using enhance oil recovery techniques could be significantly larger than those applicable to the crude oils it would replace –resulting in a first source of leakage, and (2) an increase in crude oil production using enhanced oil recovery involving CO_2 sequestration credits could have a significant impact on crude oil prices that lead to higher consumption –resulting in an second source of leakage. Therefore, we would like to highlight the need for the TAB to reassess the methodology for Carbon Capture and Storage Projects v1.1 vis-à-vis that criterion to ensure environmental integrity and proper implementation of the EUC pertaining to the assessment and mitigation of material leakage.

* Please refer to Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs