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## GUIDELINES

# Avoiding Double Claiming

## SUMMARY

This document details ERS requirements to avoid double claiming under international mitigation purposes other than NDCs. ERS requires that Project Host Countries agree to account for any units issued, so double claiming does not occur between the claiming party and the Host country of the emission reduction activity.



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# Avoiding *Double-Claiming*

## CONCEPTS

### 1. Authorised Uses

The authorised uses under Article 6 that ERS labels are the following:

- 1.1. International mitigation purposes other than NDCs. This refers to uses outlined in international treaties other than the Paris Agreement, such as the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA) operated by the International Civil Aviation Organization (ICAO).
- 1.2. Other purposes. This refers to all potential other purposes, including use towards voluntary emissions pledges in the context of the voluntary carbon market.

### 2. Corresponding Adjustments

- 2.1. Where a GHG emission removal is achieved within one Host Country national boundaries and is transferred to another Party for use towards its reduction target, a Corresponding Adjustment is required to ensure the mitigation outcomes are only counted towards one Party's NDC.
- 2.2. Corresponding adjustments are required when the authorised use has been granted, and "first transfer" conditions are met.
  - 2.2.1. The Host Country must choose one of the following first transfer conditions:
    - Authorisation of the VCU;
    - Issuance of the VCU;



- Use of the VCU.

## ARTICLE 6 TAG ELIGIBILITY

To prevent double counting with the progress made by any country towards mitigation targets outlined in their Nationally Determined Contributions (NDCs) under the Paris Agreement, ERS has set the following requirements for Projects to obtain Article 6 eligibility on the registry.

### 1. General Principles

- 1.1. Project Host Countries must:
  - 1.1.1. Grant authorisation for the utilisation of carbon credits by the beneficiary and assure that they will report the usage of these credits to the UNFCCC and make the necessary Corresponding Adjustments.
  - 1.1.2. Define the first transfer conditions.
  - 1.1.3. Report to the UNFCCC and enact the Corresponding Adjustments as mandated by the UNFCCC.
- 1.2. ERS must actively seek evidence to confirm and ensure the effective implementation of pledged Corresponding Adjustments. If no Corresponding Adjustments have been made or justified, ERS requires the activation of the compensation mechanism from the Developer. This mechanism is described in the *Compensation Mechanism* section below.

### 2. Host Country Authorisation

- 2.1. A Letter of Authorisation must be obtained from the country's UNFCCC National Focal Point for ERS Credits to qualify under the authorised uses



(see the [Authorised uses](#) section). To this end, ERS provides the following templates:

- 2.1.1. [Letter of Authorisation for CORSIA](#)
- 2.1.2. [Letter of authorisation for Other Purposes](#)
- 2.2. For the Letter of Authorisation to be approved by ERS, the UNFCCC National Focal Point must explicitly:
  - 2.2.1. Identify the specific Project and activity, and acknowledge that the Project enhances removals in the country;
  - 2.2.2. Acknowledge that ERS has issued, or intends to issue, carbon credits for a stated volume in CO<sub>2</sub>e emission removals within the country;
  - 2.2.3. Authorise and report the use of the Project's GHG emission removals, issued as carbon credits, by aeroplane operators and/or by voluntary market buyers towards climate targets to meet offsetting requirements;
  - 2.2.4. Declare that the country will not use the Project's associated GHG emission removals to track progress towards, or to demonstrate achievement of its NDC. They will account for their use by aeroplane operators and/or by voluntary market buyers towards climate targets by applying relevant Corresponding Adjustments in the country's biennial transparency reports;
  - 2.2.5. Define "first transfer" in terms of when a Corresponding Adjustment will be applied for other international mitigation purposes (authorisation, issuance, or the use or cancellation of the mitigation outcome, as specified by the participating Party);
  - 2.2.6. Include a request to ERS to provide information to the country on using the carbon credits.
- 2.3. ERS publicly discloses all Letters of Authorisation that have been approved on the ERS Registry.



### 3. Reporting

#### 3.1.1. **General principles.**

- ERS publishes annual reports containing aggregated information on carbon credits:
  - Issuance;
  - Designation for eligible offsetting scheme;
  - Cancellation.
- Reports are made public within six months following the close of the calendar year and forwarded to the relevant organisation (e.g. ICAO) as well as to all nations linked with the GHG emission reductions and/or removals.
- ERS proactively collects evidence to verify the correct implementation of Corresponding Adjustments by a Host Country. This evidence is obtained from the Host Country's biennial transparency reports submitted to the United Nations Framework Convention on Climate Change (UNFCCC).
  - The reports clearly reference the carbon credits (e.g., using unique identifiers or serial numbers or a specific reference to the authorisation letter) for which the country has applied the Corresponding Adjustments.
  - After obtaining the necessary evidence, ERS will publicly disclose it on its registry.

#### 3.1.2. **CORSIA-specific reporting.**

- Reported information includes:



- Quantity of CORSIA-eligible carbon credits issued per country, in the calendar year;
- Quantity of CORSIA-eligible carbon credits cancelled by aeroplane operator for each CORSIA compliance period;
- The maximum number of GHG emission removals from ERS projects authorised by countries for use by other countries or entities, per country and calendar year.

#### **4. Remedy For Double Claims**

- 4.1. Developers must provide a mechanism to compensate for double claims of GHG emission removal units between claiming organisations and Host Countries towards NDC achievement.
- 4.2. The mechanism must be used in two situations:
  - 4.2.1. Non-application of a Corresponding Adjustment: a Corresponding Adjustment is not made or if reliable evidence is not procured within a year of when the adjustment was expected to be reported to the UNFCCC by the Host Country.
  - 4.2.2. Non-use for the authorisation: the Host Country cannot apply Corresponding Adjustments to the same calendar year in which the GHG emission removal occurred.
- 4.3. The mechanism must guarantee that any double-claimed units for which a Corresponding Adjustment has not been made will be replaced with a volume of eligible credits corresponding to the number of units double-claimed by the Host Country.
  - 4.3.1. These units must be ERS units, or comparable eligible units approved by ERS, that have not been sold or otherwise committed.



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