



40 point Carbon Offset Checklist

Application checks

1. Companies applying with carbon offset products for approval must be registered with a national authority.
2. A detailed description of the proposed emissions datasets and methodologies to be used for all calculations must be provided at the point of application.
3. Agreement must be made that carbon offset projects used to balance QAS-Approved offsets must carry one of the following high quality certificates: CERs, ERUs, EUAs, Gold Standard VERs or VCS 2007 forwards.
4. Agreement must be made that no approved offsets will use project methodologies using hydro>20MW.
5. Agreement must be made that no approved offsets will use HFC23 project methodologies.
6. Agreement must be made that approved offsets based on land use employ sustainable REDD+ project methodologies which include sufficient mitigation finance to cover project failure.
7. Agreement must be made that the company is not promoting the purchase of carbon credits for investment purposes.
8. Agreement must be made that offline usage of the Quality Mark must be marked with the dates of approval and a permanent URL which carries a full description of the offset online.

Emissions calculations

9. QAS-Approved carbon offsets must be calculated from a particular activity over a defined period of time.
10. Real world data sets should be used in preference to modelled data where available, for example measured route-specific airline fuel consumption data.
11. Modelled calculation methodologies must use an accepted methodology, including the WRI Greenhouse Gas Protocol, national methodologies such as DEFRA and the EPA, and those produced by respected independent organisations such as ISO, IEA, IPCC and the EU.
12. Emissions calculations must be based on the most recent datasets available at the time of application or renewal for QAS-Approval.
13. Where a methodology describes more than one method of calculating emissions, the offset provider should use the most accurate figures available for each defined activity.

14. Summary methodology information should be made available to consumers and must be accurate and concise.
15. Different emissions factors should not be used for renewable energy tariffs where grid-average figures already account for the renewable fuel mix.
16. Organisations complying with GHG Protocol scope 2 emissions reporting standard should use the more appropriate of the two sets of figures if available and be prepared to justify their choice, however the double reporting is not required for QAS-Approved carbon offsets per se.
17. A Radiative Forcing Index (RFI) of 1.9 is recommended, but any other RFI must be used consistently and transparently.
18. Aviation calculations must take account of significant loading factors such as class of travel.
19. Modelled calculation using average flight distance or actual Great Circle flight distances must uplift by 8% to take into account indirect routing and delays.
20. Modelled calculation using car test cycle emission factors must uplift by 22% to convert to 'real-world' emission factor values.
21. If the manufacturer standard European test cycle is used for car or van calculations, estimates must also be included for emissions of CH₄ and N₂O.

Transparency checks

22. All references made to a QAS-Approved offset must either refer prominently to the activity and period of time against which it is made, or link to a page where that information is displayed prominently.
23. Both total price and pricing per tonne of CO₂ equivalent should be made clear to the purchaser (including whether inclusive or exclusive of tax) at or before the point of sale.
24. Summary calculation methodology information should be made available at or before the point of purchase.
25. All non-QAS offsets must be clearly separated from QAS offsets to avoid any potential confusion by consumers.
26. Offset providers and resellers make clear and truthful any marketing and advertising associated with QAS-Approved offsets in line with initiatives such as the DEFRA Green Claims Guidance. They must not mislead stakeholders.
27. QAS Quality Mark must adhere to the Quality Mark Licence Agreement made separately.

28. If the QAS Quality Mark is used offline, it must be accompanied by the dates of approval and a permanent URL linking to a full description of the offset online.
29. The QAS logo cannot be used interchangeably with the QAS Quality Mark by organisations with QAS-Approved offsets, and permission must be sought for its use elsewhere.
30. The purchase of carbon credits for investment purposes should not be advocated.
31. General information should normally be provided on the role of carbon offsetting in tackling climate change and the ethical importance of reducing native carbon footprints ('internal reduction') before carbon offsetting ('external reduction').
32. Information should normally be provided on how to reduce the measured carbon footprint; alternatively, clear signposting to a suitable information source should be made available to the consumer or organisation.
33. CO₂ emissions must be clearly differentiated from CO₂ equivalent emissions.

Renewal checks

34. Organisations wishing to renew QAS-Approved carbon offsets must confirm any changes to the information provided at application in writing.
35. A Statement of Account must be provided showing total sales of QAS-Approved and non QAS-Approved carbon offsets, plus the credit retirement information to balance both accounts over the prior period of QAS-Approval. Both accounts must net to zero.
36. The sales information within the Statement of Account must be signed off by a finance professional such as an accountant, auditor or bookkeeper.
37. QAS approved carbon offset projects must have already been certified with one of the following high quality certificates: CERs, ERUs, EUAs, Gold Standard VERs or VCS 2007 forwards.
38. All QAS-Approved carbon offsets sold during the 12 month period of QAS-Approval must have been balanced by the correct amount of appropriate cancelled (retired) carbon credits in an appropriate registry within three months of the end of the QAS-Approval period and direct evidence sourced by the Independent Auditor.
39. Carbon credits from contentious methodologies outlined at application must not have been used against QAS-Approved offsets.
40. All QAS-Approved offsets should undergo renewal 12 months later. If not, the QAS Quality Mark cannot continue to be used in any way related to that offset and a note will be made against it on the QAS website.