



**NSAI**  
Standards

Irish Standard  
I.S. EN ISO 14064-2:2012

Greenhouse gases - Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements (ISO 14064-2:2006)

## I.S. EN ISO 14064-2:2012

*Incorporating amendments/corrigenda/National Annexes issued since publication:*

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SWIFT xxx: A rapidly developed recommendatory document based on the consensus of the participants of an NSAI workshop.

*This document replaces:*

*This document is based on:*  
EN ISO 14064-2:2012

*Published:*  
8 March, 2012

This document was published under the authority of the NSAI and comes into effect on:  
8 March, 2012

**ICS number:**

13.020.40

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Údarás um Chaighdeáin Náisiúnta na hÉireann

ICS 13.020.40

English Version

Greenhouse gases - Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements (ISO 14064-2:2006)

Gaz à effet de serre - Partie 2: Spécifications et lignes directrices, au niveau des projets, pour la quantification, la surveillance et la déclaration des réductions d'émissions ou d'accroissements de suppressions des gaz à effet de serre (ISO 14064-2:2006)

Treibhausgase - Teil 2: Spezifikation mit Anleitung zur quantitativen Bestimmung, Überwachung und Berichterstattung von Reduktionen der Treibhausgasemissionen oder Steigerungen des Entzugs von Treibhausgasen auf Projektebene (ISO 14064-2:2006)

This European Standard was approved by CEN on 5 February 2012.

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**Contents**

Page

**Foreword.....3**

## **Foreword**

The text of ISO 14064-2:2006 has been prepared by Technical Committee ISO/TC 207 “Environmental management” of the International Organization for Standardization (ISO) and has been taken over as EN ISO 14064-2:2012 by CCMC.

This European Standard shall be given the status of a national standard, either by publication of an identical text or by endorsement, at the latest by August 2012, and conflicting national standards shall be withdrawn at the latest by August 2012.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. CEN [and/or CENELEC] shall not be held responsible for identifying any or all such patent rights.

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I.S. EN ISO 14064-2:2012  
**INTERNATIONAL  
STANDARD**

**ISO  
14064-2**

First edition  
2006-03-01

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**Greenhouse gases —**

Part 2:

**Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements**

*Gaz à effet de serre —*

*Partie 2: Spécifications et lignes directrices, au niveau des projets, pour la quantification, la surveillance et la déclaration des réductions d'émissions ou d'accroissements de suppressions des gaz à effet de serre*



Reference number  
ISO 14064-2:2006(E)

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Published in Switzerland



## Contents

|   | Page      |
|---|-----------|
| <b>1 Scope</b> .....  | <b>1</b>  |
| <b>2 Terms and definitions</b> .....  | <b>1</b>  |
| <b>3 Principles</b> .....   | <b>5</b>  |
| <b>3.1 General</b> .....  | <b>5</b>  |
| <b>3.2 Relevance</b> .....  | <b>5</b>  |
| <b>3.3 Completeness</b> .....   | <b>5</b>  |
| <b>3.4 Consistency</b> .....  | <b>5</b>  |
| <b>3.5 Accuracy</b> .....   | <b>5</b>  |
| <b>3.6 Transparency</b> .....   | <b>5</b>  |
| <b>3.7 Conservativeness</b> .....   | <b>5</b>  |
| <b>4 Introduction to GHG projects</b> .....   | <b>5</b>  |
| <b>5 Requirements for GHG projects</b> .....  | <b>9</b>  |
| <b>5.1 General requirements</b> .....   | <b>9</b>  |
| <b>5.2 Describing the project</b> .....   | <b>9</b>  |
| <b>5.3 Identifying GHG sources, sinks and reservoirs relevant to the project</b> .....  | <b>10</b> |
| <b>5.4 Determining the baseline scenario</b> .....  | <b>10</b> |
| <b>5.5 Identifying GHG sources, sinks and reservoirs for the baseline scenario</b> .....                                      | <b>10</b> |
| <b>5.6 Selecting relevant GHG sources, sinks and reservoirs for monitoring or estimating GHG emissions and removals</b> ..... | <b>11</b> |
| <b>5.7 Quantifying GHG emissions and/or removals</b> .....  | <b>11</b> |
| <b>5.8 Quantifying GHG emission reductions and removal enhancements</b> .....   | <b>11</b> |
| <b>5.9 Managing data quality</b> .....  | <b>12</b> |
| <b>5.10 Monitoring the GHG project</b> .....  | <b>12</b> |
| <b>5.11 Documenting the GHG project</b> .....   | <b>12</b> |
| <b>5.12 Validation and/or verification of the GHG project</b> .....   | <b>12</b> |
| <b>5.13 Reporting the GHG project</b> .....   | <b>13</b> |
| <b>Annex A (informative) Guidance on the use of this part of ISO 14064</b> .....  | <b>14</b> |
| <b>Annex B (informative) Greenhouse gas global warming potentials</b> .....   | <b>27</b> |
| <b>Bibliography</b> .....   | <b>28</b> |

## Foreword

ISO (the International Organization for Standardization) is a worldwide federation of national standards bodies (ISO member bodies). The work of preparing International Standards is normally carried out through ISO technical committees. Each member body interested in a subject for which a technical committee has been established has the right to be represented on that committee. International organizations, governmental and non-governmental, in liaison with ISO, also take part in the work. ISO collaborates closely with the International Electrotechnical Commission (IEC) on all matters of electrotechnical standardization.

International Standards are drafted in accordance with the rules given in the ISO/IEC Directives, Part 2.

The main task of technical committees is to prepare International Standards. Draft International Standards adopted by the technical committees are circulated to the member bodies for voting. Publication as an International Standard requires approval by at least 75 % of the member bodies casting a vote.

Attention is drawn to the possibility that some of the elements of this document may be the subject of patent rights. ISO shall not be held responsible for identifying any or all such patent rights.

ISO 14064-2 was prepared by Technical Committee ISO/TC 207, *Environmental management*.

ISO 14064 consists of the following parts, under the general title *Greenhouse gases*:

- *Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*
- *Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements*
- *Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions*

## Introduction

**0.1** Climate change has been identified as one of the greatest challenges facing nations, governments, business and citizens over future decades. Climate change has implications for both human and natural systems and could lead to significant changes in resource use, production and economic activity. In response, international, regional, national, and local initiatives are being developed and implemented to limit greenhouse gas (GHG) concentrations in the Earth's atmosphere. Such GHG initiatives rely on the quantification, monitoring, reporting and verification of GHG emissions and/or removals.

ISO 14064-1 details principles and requirements for designing, developing, managing and reporting organization or company-level GHG inventories. It includes requirements for determining GHG emission boundaries, quantifying an organization's GHG emissions and removals and identifying specific company actions or activities aimed at improving GHG management. It also includes requirements and guidance on inventory quality management, reporting, internal auditing and the organization's responsibilities in verification activities.

This part of ISO 14064 focuses on GHG projects or project-based activities specifically designed to reduce GHG emissions or increase GHG removals. It includes principles and requirements for determining project baseline scenarios and for monitoring, quantifying and reporting project performance relative to the baseline scenario. It provides the basis for GHG projects to be validated and verified.

ISO 14064-3 details principles and requirements for verifying GHG inventories and validating or verifying GHG projects. ISO 14064-3 describes the process for GHG-related validation or verification and specifies components such as validation or verification planning, assessment procedures and the evaluation of organization or project GHG assertions. ISO 14064-3 can be used by organizations or independent parties to validate or verify GHG assertions.

Figure 1 displays relationships among the three parts of ISO 14064.

**0.2** ISO 14064 is expected to benefit organizations, governments, project proponents and stakeholders worldwide by providing clarity and consistency for quantifying, monitoring, reporting and validating or verifying GHG inventories or projects. Specifically, use of ISO 14064 could

- enhance the environmental integrity of GHG quantification,
- enhance the credibility, consistency, and transparency of GHG quantification, monitoring and reporting, including GHG project emission reductions and removal enhancements,
- facilitate the development and implementation of organization GHG management strategies and plans,
- facilitate the development and implementation of GHG projects,
- facilitate the ability to track performance and progress in the reduction of GHG emissions and/or increase in GHG removals, and
- facilitate the crediting and trade of GHG emission reductions or removal enhancements.

Users of ISO 14064 could find benefit from some of the following applications:

- a) corporate risk management: for example, the identification and management of risks and opportunities;
- b) voluntary initiatives: for example, participation in voluntary GHG registry or reporting initiatives;
- c) GHG markets: for example, the buying and selling of GHG allowances or credits;
- d) regulatory/government reporting: for example, credit for early action, negotiated agreements or national reporting programmes.

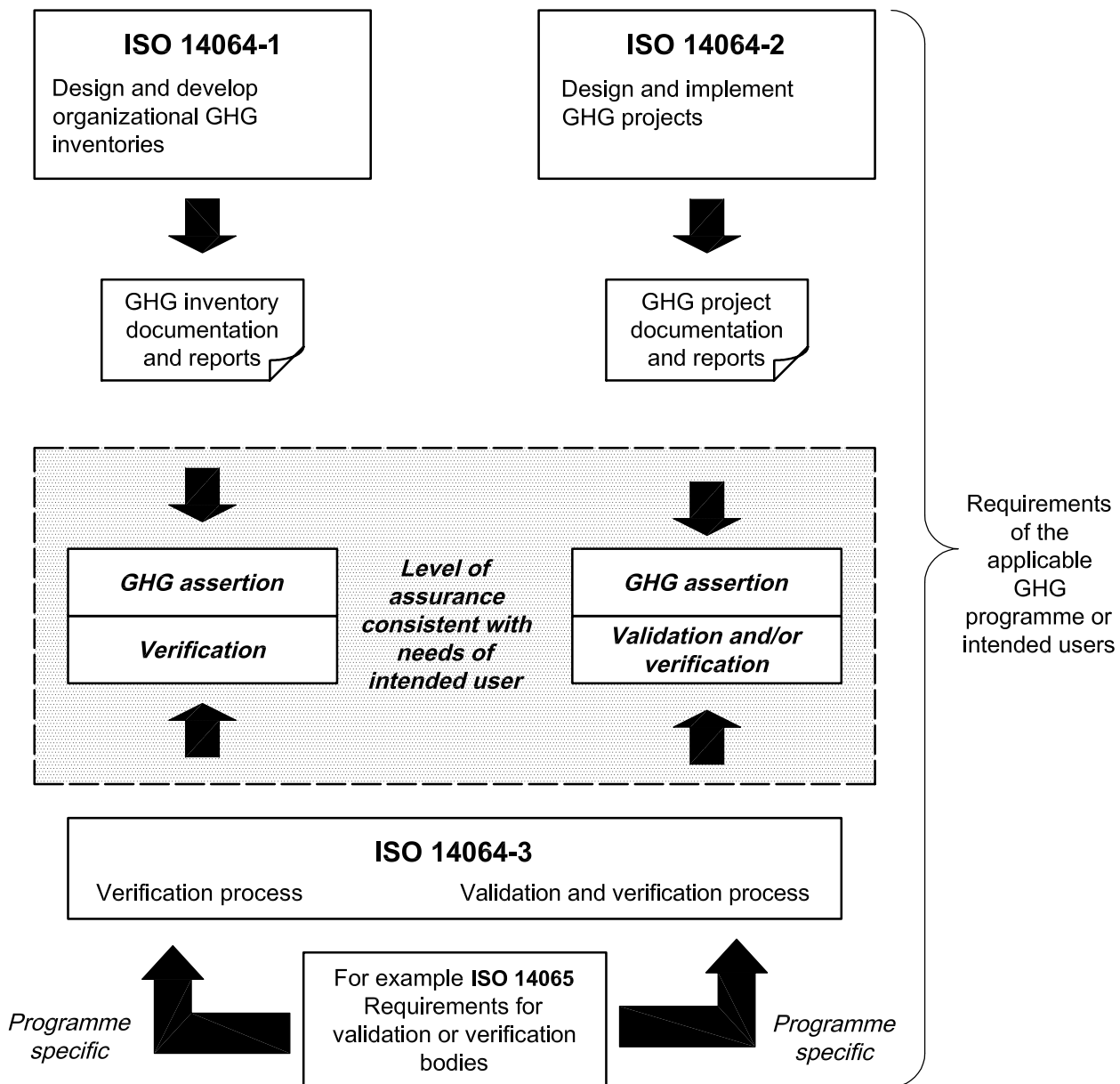


Figure 1 — Relationship between the parts of ISO 14064

**0.3** A standardized approach for quantification, monitoring and reporting is required for GHG projects and any resulting GHG emission reductions and/or removal enhancements, in order that they are comparable among intended users and GHG programmes. Accordingly, this part of ISO 14064 specifies a general, GHG programme-neutral framework and uses terms and concepts designed to be compatible with other requirements and guidance from relevant GHG policies and programmes, good practice, legislation and standards. Reference [13] provides an example of good practice guidance.

This part of ISO 14064 deals with the concept of additionality by requiring that the GHG project has resulted in GHG emission reductions or removal enhancements in addition to what would have happened in the absence of that project. It does not use the term “additionality”, prescribe baseline procedures or specify additionality criteria. This part of ISO 14064 requires the project proponent to identify and select GHG sources, sinks and reservoirs relevant for the GHG project and for the baseline scenario. In order to be compatible with the broadest range of GHG programmes, it does not use the term “boundaries” to describe which GHG sources, sinks and/or reservoirs are considered for quantification, monitoring and reporting, but instead uses the concept

of relevant GHG sources, sinks and/or reservoirs. Thus the project proponent may apply additionality criteria and procedures, or define and use boundaries consistent with relevant legislation, policy, GHG programmes and good practice.

Quantification and monitoring of project-level GHG emissions, removals, emission reductions and removal enhancements is challenging because actual project performance is assessed against a hypothetical baseline scenario that represents what would have happened in the absence of the GHG project. Consequently, it is difficult to verify GHG emissions, removals and/or stocks of the baseline scenario. It is therefore important to demonstrate that the baseline scenario is consistent with the principles of this part of ISO 14064, including conservativeness and accuracy, in order to increase the level of confidence that GHG emission reductions and/or removal enhancements are credible and not over-estimated. Generally, the baseline scenario is determined on the basis of an assessment of alternative scenarios. For both the project and the baseline scenario, the quantification, monitoring and reporting of GHG emissions, removals and/or stocks by GHG sources, sinks and reservoirs is based on procedures developed by the project proponent or adopted from recognized authorities.

**0.4** This part of ISO 14064 does not specify requirements for validation/verification bodies or validators/verifiers in providing assurance against GHG assertions or claims by GHG projects. Such requirements may be specified by the authority of the applicable GHG programme or can be found in ISO 14064-3. The process to recognize certified GHG emission reductions or removal enhancements as GHG units, credits or offsets is an extension of the GHG project cycle. The certification and crediting process, which may be under the authority of a GHG programme and may vary among GHG programmes, is also not included in the specifications of this part of ISO 14064.

Annex A contains additional information in cases where the project proponent wishes to conform to the United Nations Framework Convention on Climate Change (UNFCCC), Kyoto Protocol's Clean Development Mechanism (CDM) or Joint Implementation (JI) Mechanism.

**0.5** Some clauses require users of this part of ISO 14064 to explain the use of certain approaches or decisions taken. Explanation will generally include documentation of the following:

- How approaches were used or decisions taken.
- Why approaches were chosen or decisions made.

Some clauses require users of this part of ISO 14064 to justify the use of certain approaches or decisions taken. Justification will generally include documentation of the following:

- How approaches were used or decisions taken.
- Why approaches were chosen or decisions made.
- Why alternative approaches were not chosen.



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