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PAS 2060:2014

Specification for the demonstration of carbon neutrality



SUPPORTED BY



Environmental Protection Administration
Executive Yuan, R.O.C. (Taiwan)

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Foreword

This PAS was sponsored by the Environmental Protection Administration, Executive Yuan, R.O.C.(Taiwan). Its development was facilitated by BSI Standards Limited and it was published under licence from The British Standards Institution. This PAS came into effect on 30 April 2014.

Acknowledgement is given to the following organizations that were involved in the development of this PAS as members of the steering group:

- Anthesis Consulting Group (incorporating Best Foot Forward Ltd)
- BP Target Neutral
- Carbon Care Asia Limited
- Carbon Clear Limited
- China Standardization and Technical Consortium for Energy Conservation and Emission Reduction (STCE)
- Climate Friendly Proprietary Limited
- EcoAct
- Forestry Commission
- Foundation of Taiwan Industry Service (FTIS)
- The Gold Standard Foundation
- Inovate
- Institute of Environmental Management and Assessment (IEMA)
- Taiwan Accreditation Forum (TAF)

Acknowledgement is also given to the members of the wider review panel consulted in the development of this PAS.

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This PAS is not to be regarded as a British Standard. It will be withdrawn upon publication of its content in, or as, a British Standard.

The PAS process enables a specification to be rapidly developed in order to fulfil an immediate need in industry. A PAS can be considered for further development as a British Standard, or constitute part of the UK input into the development of a European or International Standard.

Supersession

This PAS supersedes PAS 2060:2010, which is withdrawn.

Use of this document

It has been assumed in the preparation of this PAS that the execution of its provisions will be entrusted to appropriately qualified and experienced people, for whose use it has been produced.

Presentational conventions

The provisions of this PAS are presented in roman (i.e. upright) type. Its requirements are expressed in sentences in which the principal auxiliary verb is "shall".

Commentary, explanation and general informative material is presented in smaller italic type, and does not constitute a normative element. The word "should" is used to express recommendations, the word "may" is used to express permissibility and the word "can" is used to express possibility, e.g. a consequence of an action or an event.

Spelling conforms to The Shorter Oxford English Dictionary. If a word has more than one spelling, the first spelling in the dictionary is used.

Contractual and legal considerations

This publication does not purport to include all the necessary provisions of a contract. Users are responsible for its correct application.

Compliance with a PAS cannot confer immunity from legal obligations.

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Introduction

0.1 General

Climate change and the emission of greenhouse gases continues to be one of the critical issues facing society. Strategies and actions to reduce carbon footprints remain important and governments, industry and communities are still responding to this issue in various ways.

In some markets, carbon neutrality is seen as an important indicator for consumers wishing to choose greener products and services and in these areas, PAS 2060 has provided common definitions and a recognized method of validation that has helped to restore credibility to the concept of carbon neutrality.

The anticipated benefits for the use of PAS 2060 remain:

- enhanced consumer protection;
- increased action on climate change;
- accurate and verifiable declarations of carbon neutrality that are not misleading;
- reduction in confusion between trading partners;
- increased likelihood that corporate entities will make improvement in their carbon management relating to production processes and products, in response to customer pressure;
- increased opportunity for the public, consumers, purchasers and potential purchasers to make more informed choices.

The use of PAS 2060 over its first two years has demonstrated that the concept of carbon neutrality can justifiably relate to a wide variety of subjects including products, organizations, communities, travel, events, projects, and buildings. In practice, the only subject that has generated significant enquiry on matters relating to the application of PAS 2060 has been that of events and in response, this revision contains a new annex providing additional insight and guidance in this area.

Also in response to request from users of the PAS, special provision has been made for the presentation of claims in advertising or other promotional material. An explicit declaration or claim of carbon neutrality in the form of a prescribed, publicly available statement is still required but is now part of the qualifying explanatory statement (QES). In parallel with this, the PAS now provides text for an equivalent "representative statement" that may be used in advertising, literature, publicity, labels, and technical bulletins in printed or electronic media.

The fundamental principle that the methodologies used to collate evidence that substantiates such declarations need to be clear, transparent, and scientifically sound, documented and readily available remains as the foundation of PAS 2060. It is this public availability of supporting evidence that ensures that interested parties can be assured of the validity of any claim of carbon neutrality in accordance with PAS 2060.

PAS 2060 has been updated to recognize improvements in the knowledge and understanding of greenhouse gas emissions assessment, reduction and offsetting that have taken place over the first two years of its availability but continues to underpin reliable, credible claims that the subject of such a claim can indeed be considered carbon neutral.

0.2 This specification

0.2.1 This PAS has been revised in response to:

- comments received from users over the two years since first publication;
- recommendations submitted via a BSI Survey run during August/September 2013;
- improvement in general knowledge and understanding of greenhouse gas emissions, assessment, reduction and offsetting.

It continues to provide a clear definition of carbon neutral and a credible means of determining and demonstrating carbon neutrality. The specification encourages entities to work towards reduced greenhouse gas emissions and to achieve genuine reductions in those emissions. Its use encourages real change in behaviour to help drive society towards a low carbon economy.

0.2.2 This specification remains true to its original concept that transparency and accountability around declarations of carbon neutrality are essential to build trust and confidence. It therefore constitutes good practice with respect to the making and substantiation of carbon neutral claims but continues to recognize and make provision for the fact that currently determined good practice is likely to evolve as improved methodologies for carbon footprinting emerge.

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0.2.3 This specification provides a credible and logical roadmap for entities that are setting out to achieve carbon neutrality for any subject that they have unambiguously identified and clearly defined. For an entity that has previously undertaken the reduction of greenhouse gas emissions from such a subject in a manner that meets the requirements of this PAS and is now seeking to obtain recognition of that reduction in relation to a claim of carbon neutrality, this specification makes enhanced provision for taking account of historical GHG emission reductions in relation to the first declaration made.

0.2.4 Although the principles set out in **6.1.2** and **8.2.2** of this PAS are fundamental to its application, it is still intended that this specification can be used with other existing standards, industry codes and established protocols and guidance that prescribe methodologies for carbon footprint quantification, greenhouse gas reduction and carbon credits and offsetting. It therefore identifies some of the examples recognized as potentially appropriate for application in connection with the demonstration of carbon neutrality. It is however important for entities applying this PAS to recognize that in this latter respect, the principles set out in **6.1.2** and **8.2.2** are the core of the specification and when using other standards as part of a PAS 2060 application, they are required to confirm and record that their carbon credit purchase and application of the methodologies selected for quantification, re-quantification or offsetting, of the greenhouse gas emissions from the subject, conforms to those principles.

0.2.5 This specification also refers to some aspects of carbon neutrality for which no standard currently exists or has been proven and it therefore sets out rules and principles whereby new or modified standards or codes can be judged acceptable for use in connection with a declaration of carbon neutrality in accordance with its provisions.

Attention is particularly drawn to the fact that through implementation of the requirement to publish a QES, users of this PAS will be expected to publicly justify their selection of particular standards or approaches in respect of the identified subjects being assessed for carbon neutrality.

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1 Scope

This PAS specifies requirements to be met by any entity seeking to demonstrate carbon neutrality through the quantification, reduction and offsetting of greenhouse gas (GHG) emissions from a uniquely identified subject. It is not the intention of this PAS to exclude any specific subjects or entities.

It is intended that this specification be used by any entity, including:

- regional or local government;
- communities;
- organizations/companies or parts of organizations (including brands);
- clubs or social groups;
- families;
- individuals.

This specification is applicable to the demonstration of carbon neutrality in respect of any subjects selected and defined by the applying entity, including for their:

- activities;
- products;
- services;
- buildings;
- projects and major developments;
- towns and cities;
- events.

Achieving carbon neutrality solely through reduction of direct GHG emissions will not be practicable in most instances and hence carbon offsets (see 3.7) are likely to play a role in achieving carbon neutrality. **However, this specification does not make provision for a declaration of the achievement of carbon neutrality solely through offsetting** other than for the first application period, where to facilitate initiation of the process, concession is made to enable entities to take up the option of making a declaration of the achievement of carbon neutrality solely through carbon offsets. In all subsequent periods it is essential that a reduction in absolute terms and/or a reduction in emission intensity be evident for the defined subject, if carbon neutral status in accordance with PAS 2060 is to be claimed.

This specification provides for communication at two levels. The primary level requires one of two forms of declaration as follows:

1. The declaration of commitment to carbon neutrality requires the entity to establish the carbon footprint of the subject and to document a carbon footprint management plan describing how the entity intends to achieve carbon neutrality with respect to the defined subject.

2. The declaration of achievement of carbon neutrality requires the entity to have achieved reductions in the carbon footprint of the subject and to have offset remaining GHG emissions. Such declarations of achievement therefore only apply to the scope and period validated and should the entity intend to extend its claim to future periods, further validation will be required.

The secondary level is a “representative statement” couched in more consumer friendly terms, for use in promotional material. However, the use of a representative statement is only permitted in addition to the publication of the formal declaration.

This specification provides for the validation of declarations by the entity itself as well as by other parties and independent third parties, engaged to do so. To claim compliance with this PAS, it is necessary that the entity satisfy all of the requirements within the specification relevant to the declaration being made.

This specification establishes a set of principles against which the selection of methodologies for GHG emissions quantification and offsetting can be undertaken. It also incorporates examples of widely accepted standards and methodologies (see Annex C) that can be presumed to meet those principles although other standards can also meet this requirement. However, the entity undertaking assessment is still required to confirm that the methodology accepted is being used in accordance with those principles.

Annex A (Normative) sets out the permissible declarations in respect of carbon neutrality including that for a unified declaration for entities wishing to declare both achievement of and future commitment to, carbon neutrality.

Annex B (Informative) provides a list of the information required to complete the qualifying explanatory statement (QES) for each declaration and is appropriate for use as a check list to assist in establishing the completeness of a QES.

The application of proprietary logos or symbols to represent the status of carbon neutrality is outside the scope of this specification.