GOLD STANDARD IMPACT REGISTRY

GUIDANCE ON FUNCTIONALITY TO SUPPORT ATTRIBUTION AND MANAGEMENT OF VERS AUTHOURISED FOR USE UNDER ARTICLE 6 OF THE PARIS AGREEMENT

Version 1.0
November 2022
From October 2022, new functionality has been introduced to the Gold Standard Impact Registry to enable the labelling and management of Gold Standard Verified Emission Reductions (VERs) that are authorised for use under Article 6 of the Paris Agreement. This document provides guidance on this Article 6 functionality for account holders and viewers of the Gold Standard Impact Registry.

This functionality has no direct bearing on use of the registry for VERs that are not authorised for use under Article 6.

**DOCUMENTATION**

In cases where a project has received an official Article 6 Letter of Authorisation from its host country, which has been certified as compliant with Gold Standard’s Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement, (Annex A), this Letter of Authorisation will be made publicly available as part of the project’s ‘Certification Documents’.

**ATTRIBUTION – ARTICLE 6 AUTHORISATION**

Host countries have the ability, when authorising VERs for use under Article 6, to specify that VERs can only be used for certain use-purposes, such as use towards another country’s Nationally Determined Contribution (NDC). This means that the relevant VERs cannot not be used towards purposes not authorised by the host country.

For this reason, the Gold Standard Impact Registry attaches different attributes to VERs to reflect the extent of the authorisation provided by the host country. These attributes are:

**1. COMPLIANCE**
This is added when a host country’s authorisation includes use of the VERs towards the NDC of another country.
In any cases when a host country’s authorisation specifically includes use of the VERs towards the NDC of only one country, as opposed to any country, the name of this country will also be included in the attribute.

2. CORSIA
This is added when a host country’s authorisation either specifically includes use of the VERs for compliance with CORSIA, the Carbon Offsetting and Reduction Scheme for International Aviation, or when it includes use of the VERs towards ‘international mitigation purposes’ – a term used within the UNFCCC’s Article 6 Decision adopted at COP26.

3. OTHER PURPOSES
This is added when a host country’s authorisation includes use of the VERs for ‘other purposes’, or more generally for ‘other international mitigation purposes’. These are also terms used within the UNFCCC’s Article 6 Decision adopted at COP26, available at the link above. Other purposes could include voluntary use by companies.
In any case when an authorisation includes any restrictions to the use of VERs for other purposes, the attribute will state ‘Authorised for Other Purposes – Custom’. In such cases, users should review the Letter of Authorisation in the project’s Certification Documents to understand the restrictions that apply.

**ATTRIBUTION – CORRESPONDING ADJUSTMENT**

In addition to attributes reflecting any authorisations associated with VERs, the Gold Standard Impact Registry indicates whether VERs have been subject to a corresponding adjustment by the project’s host country. In most cases, this is expected to occur at a later date than the issuance of an Article 6 Letter of Authorisation, and so the fact that VERs are authorised for use under Article 6 will not necessarily mean that the host country has yet applied a corresponding adjustment. The Gold Standard Impact Registry uses the following attributes:

1. **NOT YET APPLIED BY HOST COUNTRY**
   
   This is added from the point that VERs are indicated as authorised for use under Article 6, until the point that Gold Standard has certified that a corresponding adjustment has been applied. The attribute will not be added to VERs that are not authorised for use under Article 6, as it is not relevant in such cases.
2. APPLIED BY HOST COUNTRY
This is added in cases where Gold Standard has certified that the host country has applied a corresponding adjustment for the relevant VERs. The process for this is outlined in Gold Standard’s Requirements for Credits Authorised for Use Under Article 6 of the Paris Agreement.

SEARCHING FOR REGISTRY

The attributes described above will be visible on the main credit page when a user specifically searches for them using either the ‘Article 6 | Authorisations’ or ‘Corresponding Adjustment’ filters at the top of the credit page. They will also be visible on each credit block details page, in cases when an Article 6 Letter of Authorisation has been granted.
The process of retiring VERs authorised for use under Article 6 of the Paris Agreement has some differences to the typical retirement process.

When retiring such VERs, an account holder will be required to indicate the purpose for which the VERs will be used, selecting one of:

- **Compliance**
- **CORSIA**
- **Other purposes**
- **Overall mitigation in global emissions (see below for more information)**

The Registry will not allow account holders to retire VERs for purposes that are not permitted under the host country’s Letter of Authorisation.

An account holder will also be required to provide information on the country or entity using VERs, to enable compliance with governments’ reporting requirements under the UNFCCC. These requirements are as follows:
• **Compliance**

The account holder is required to specify the country towards whose NDC the VERs will, or may, be used. The account holder may also specify the entity using the VERs. Specification of the entity may be relevant in cases where companies are retiring VERs to comply with regulation introduced by a national government to achieve its NDC.

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**Retire Credits**

Retire all or part of the following credit block:

<table>
<thead>
<tr>
<th>GS ID</th>
<th>Vintage</th>
<th>Quantity</th>
<th>Product</th>
<th>Serial</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2022</td>
<td>100</td>
<td>VER</td>
<td>1 — 100</td>
</tr>
</tbody>
</table>

Project Name

Account

- # Credits to Retire
  - 100

Choose Use Case

- Use Case
  - Compliance

Set Retirement Attribution

- Using Country
  - Singapore

Using Country is Required and Public

- Using Entity
  - Test Using Entity

Using Entity is Optional and Public

- # Optional note
  - Test ‘Compliance’ Retirement

Display Note publicly?

CANCEL  INITIATE RETIRE
• CORSIA
The account holder is required to specify the aeroplane operator that intends to use the VERs for compliance with CORSIA. The Registry will not permit entities other than aeroplane operators to be listed as the 'Using Entity', in cases where VERs are being retired for compliance with CORSIA.
• **Other purposes**
  The account holder is required to specify the entity that intends to use the VERs.

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Retire all or part of the following credit block:

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**Project Name**

**Account**
Test Account | Test Article & Features | Account 1

**Choose Use Case**

- Use Case
  - Other Purposes

**Set Retirement Attribution**

- Using Entity
  Test Using Entity

Using Entity is Required and Public

**Optional note**

Test 'Other Purposes' Retirement

Display Note publicly?
Overall mitigation of global emissions

Account holders may choose to retire VERs to achieve an overall mitigation in global emissions, meaning that the VERs are not counted towards any target, claim or compliance obligation. In such cases, account holders may specify the entity that has retired the VERs for this purpose, while understanding that no entity can use or make claims with respect to the VERs.
In cases where a host country has included any restrictions within its Letter of Authorisation that cannot be managed automatically within the Registry, retirements will be subject to administrator approval before they are finalised.

**EVIDENCE OF RETIREMENT**

When an entity has retired, or had retired on its behalf, VERs that are authorised for use under Article 6, this can be demonstrated in two ways:

1. Registry: The Retirements page of the Registry will reflect the retirement of the relevant VERs, and will indicate the Use Case, the existence of an Article 6 Letter of Authorisation, and the Using Entity and/or Country as provided.
2. Certificate: The Retirement Certificate, which will be accessible by the account holder that enacted the retirement, will reflect the Use Case and Using Entity and/or Country.

**ADDITIONAL FUNCTIONALITY**

Gold Standard may in the future introduce additional Article 6-related functionality, for instance related to contributions to adaptation finance.