

## CLARIFICATION TO VCS PROGRAM RULES AND REQUIREMENTS

Publication Date: 31 May 2023

This document provides clarifications applicable to the program document(s) referenced in the table below. Such clarifications are effective on the date listed in the table. Project proponents and validation/verification bodies (VVBs) must apply and interpret the Verified Carbon Standard (VCS) Program documents consistent with the clarifications set out in this document.

The clarifications will be incorporated into the next issued versions of the program documents.

Erratum/ Clarification	Description	Document and Section Reference	Effective Date
Clarification 1	Update to Appendix 3 of the VCS Standard, v4.4, to delay the effective date for supply chain (Scope 3) emissions double claiming requirements. This applies to Sections 3.23.7, 3.23.8, and 3.23.9 of the VCS Standard, v4.4.	<p>VCS Program Standard, v4.4, Sections 3.23.7, 3.23.8, and 3.23.9</p> <p>Other sections affected by this Clarification include:</p> <p>VCS Program Definitions, v4.3</p> <p>VCS Project Description Template, v4.2, Section 1.16.3</p> <p>VCS Monitoring Report Template, v4.2, Section 1.10.3</p> <p>VCS Joint Project Description Monitoring Report Template, v4.2, Section 1.16.3</p> <p>VCS Validation Report Template, v4.2, Section 3.1</p> <p>VCS Verification Report, v4.2, Section 4.1</p> <p>VCS Joint Validation/ Verification Template, v4.2, Section 3.1</p>	<p>Update to Appendix 3 of the VCS Standard, v4.4 is effective immediately.</p> <p>The requirements and templates will be updated in the next VCS Program update, currently scheduled for Q3 2023. Projects are not required to complete the sections in the affected VCS project templates that relate to Scope 3 emissions double claiming until the effective date of the revised requirements of 1 January 2024.</p>

## I. Clarification 1: Update to Appendix 3 of the VCS Standard, v4.4, to delay the effective date for Scope 3 emission double claiming requirements

### Clarification: VCS Standard, v4.4, Appendix 3: Document History and Effective Dates

v4.4	21 Dec 2022	<p>Main updates (all effective on issue date, unless otherwise stated):</p> <p>15) Sections 3.23.7 through 3.23.9 have been added to require public statements to help avoid double claiming of emission reductions and removals in <b>Scope 3 emission inventories</b>. <i>These sections will be revised in the next version of the VCS Standard, with an effective date of 1 January 2024. <del>Effective 1 July 2023, public statements are required for all emission reductions and removals associated with impacted goods or services for which VCUs may be requested from this date onwards.</del></i></p>
------	-------------	--

#### Background:

Verra is delaying the effective date for the Scope 3 emissions double claiming provisions in Sections 3.23.7, 3.23.8, and 3.23.9 of the VCS Standard, v4.4, previously set at 1 July 2023. These requirements help address supply chain (Scope 3) emissions double claiming by increasing transparency. Revised requirements will be published in the next VCS Program update, currently scheduled for Q3 2023, with an effective date of 1 January 2024. The revised requirements will clarify what disclosures are required and define which projects are subject to these requirements.