

British Columbia
Greenhouse Gas Industrial Reporting
and Control Act

GHG Offset Guidance Document

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Document Control

Version	Date	Description of Changes
1.0	February 2021	Document Finalized
2.0	January 2025	Document Updated

List of Acronyms

BC	British Columbia
BCCRR	BC Carbon Registry Regulation
CAS	Climate Action Secretariat
CO ₂ e	Carbon Dioxide Equivalent
EMA	Environmental Management Act
EOPR	Emission Offset Project Regulation
GGERR	Greenhouse Gas Emission Reporting Regulation
GGIRCA	Greenhouse Gas Industrial Reporting and Control Act
GGEAPAR	Greenhouse Gas Emission Administrative Penalties and Appeals Regulation
GHG	Greenhouse Gas
IAF	International Accreditation Forum
ISO	International Organization for Standardization
t	Metric Tonne

A reference to “ISO” followed by a number refers to a standard made by the International Organization for Standardization (ISO), as named in part by that number and amended from time to time.

1 Introduction

1.1 Purpose of this Guidance Document

The Offset Guidance Document explains the requirements of the *Greenhouse Gas Industrial Reporting and Control Act (GGIRCA)*, the Emission Offset Project Regulation (EOPR) and BC Carbon Registry Regulation (BCCRR) for offset project proponents, developers, validation and verification bodies.

This guidance does not constitute legal advice, is not legally binding and does not alter any obligations or requirements imposed under the Greenhouse Gas Industrial Reporting and Control Act (GGIRCA) and its regulations.

1.2 Using this Guidance Document and the Act and Regulation Index Table

The main body of this Offset Guidance Document works through the requirements for offset Project Proponents (as defined in GGIRCA) contained in the EOPR, formerly titled the Greenhouse Gas Emission Control Regulation. For additional clarity, requirements are emphasized using underlined text where appropriate (i.e. “a Project Proponent must...”). Appendix A provides an index between the Offset Guidance Document and the relevant sections of the GGIRCA and EOPR. At all times, the GGIRCA and EOPR take precedence over information provided herein.

The side bar along the left side of this Offset Guidance document contains two categories of text. The black text notes the legal or regulatory provisions that correspond with a particular section of the guidance. The *blue, italicized text* seeks to provide further detail and clarity through additional guidance, practice tips or references to related documents or sections within this document.

Users of this Offset Guidance Document may find other helpful resources on the BC Government [Climate Change website](#), particularly on the [Emission Offset Projects](#) page, which includes relevant forms, templates, updates and FAQs. For more information, please contact GHGRegulator@gov.bc.ca.

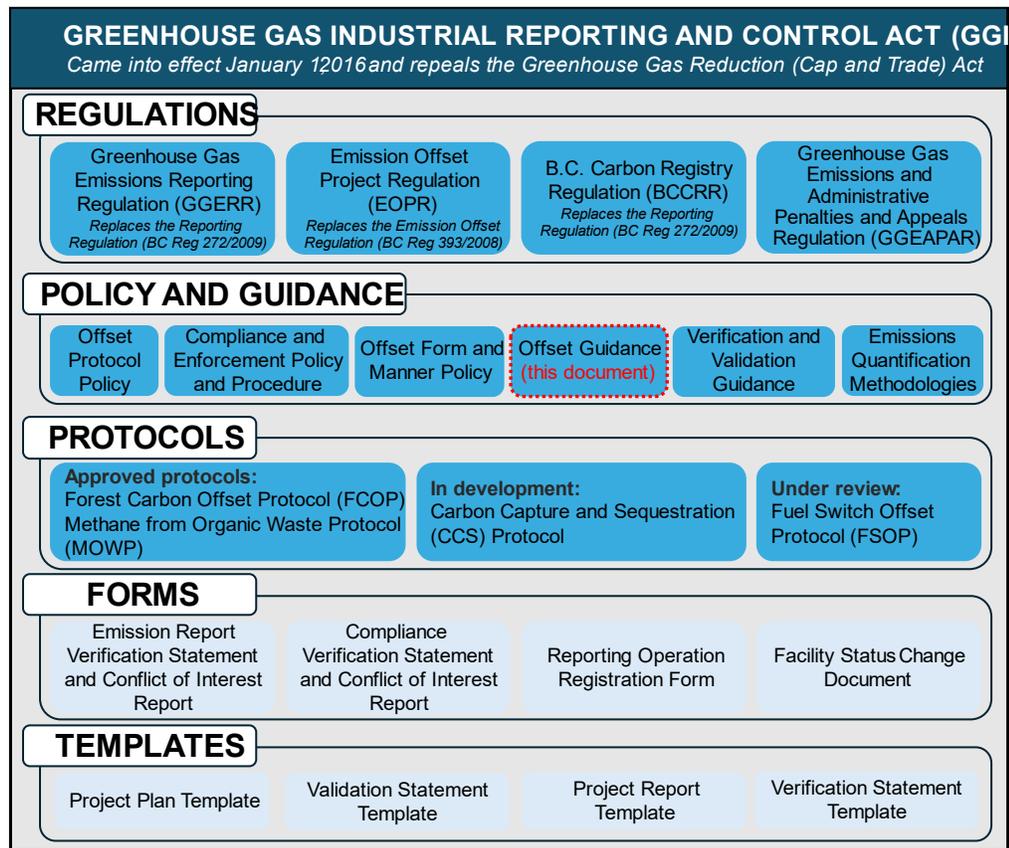
1.3 Estimated Processing Times

Estimated processing times for offset projects are noted in the side bar on the left throughout this guidance document. They can also be found within the templates available on the [Emission Offset Projects](#) webpage. Please note that these time estimates assume that CAS has received complete documentation in appropriate templates in accordance with the GGIRCA and relevant regulations. Where incomplete or inaccurate information is received, the proponent will be notified and provided the opportunity to update the submission. This may impact estimated review and processing times.

While CAS is establishing standard due diligence procedures and processes for offset project-related activities required under the GGIRCA, estimated processing times set out in this Offset Guidance Document are in no way guaranteed. Rather, the estimated processing times herein should be treated as minimums, as processing times may vary depending on workload and other factors. Business days are Monday to Friday, excluding statutory holidays.

1.4 Regulatory Overview

British Columbia’s industrial greenhouse gas reporting and control framework is organized as follows:



This document is intended as guidance to applying the above framework of the Act, regulations, and offset protocols using the corresponding forms and templates. All guidance documents along with related forms and protocols can be found on the [Emission Offset Projects](#) page or the [Bulletins, legislation and guidance](#) page of [BC Government Climate Change webpage](#). Please note that additional related documents are continually being developed and the status of protocols is likely to change. For the most up-to-date and comprehensive information, please visit our [Emission Offset Projects](#) webpage.

1.5 British Columbia’s Regulatory Offset Framework

In 2024, the Greenhouse Gas Emission Control Regulation (GGECR) was separated into two regulations: the [Emission Offset Project Regulation \(EOPR, B.C. Reg. 250/2015\)](#) and the [BC Carbon Registry Regulation \(BCCRR, B.C. Reg. 25/2024\)](#).

- **EOPR** sets out detailed requirements for emission offset project plans, reporting and monitoring requirements. All projects under BC’s offset system are required to have a project plan that has been independently validated and all offset project reports are required to be independently verified. Requirements for validation and verification are discussed in the [Validation and Verification Guidance document](#).
- **BCCRR** establishes and continues the operation of the BC Carbon Registry, detailing the requirements for holding accounts, managing compliance units, and overseeing transactions and public information within the registry. The detailed process for applying for an account on the BC Carbon Registry can be found on the [BC Carbon Registry](#)

[website](#).

EOPR Section 11

1.6 Terminology

1.6.1 Baseline Emissions

The amount of greenhouse gas emissions established by, or estimated in accordance with, the applicable protocol that would occur from all selected sources had the project not been carried out.

1.6.2 Baseline Removals

The amount of greenhouse gas emissions, established by, or estimated in accordance with the applicable protocol that would be removed from the atmosphere by all selected sinks in the absence of the project.

1.6.3 Baseline Scenario

One or more hypotheses that:

- a) Assume that the project is not carried out
- b) Are about activities that have an effect on the emissions or removals of greenhouse gases
- c) Enable the estimation of baseline emissions and baseline removals

GGIRCA Section 13

1.6.4 Contingency Account

A type of account held by the government, which the Director may credit a portion of offset units issued in relation to a sequestration project, as defined by the applicable protocol. The Director may transfer compliance units to one or more contingency accounts:

- to ensure against reversals of GHG reductions or removals achieved by emission offset projects; or
- for prescribed purposes.

EOPR Section 18

1.6.5 Crediting Period

The length of time for which a project may be issued offset units.

GGIRCA Section 9

1.6.6 Emission Offset Project

May also be referred to as simply a “project” and is developed with the purpose of generating offset units.

EOPR Section 11

1.6.7 Emissions Reduction

The total emission reductions achieved by the project (baseline emissions minus project emissions).

GGIRCA Section 13

1.6.8 Holding Account

A type of account on the BC Carbon Registry that may hold compliance units. A project proponent, the operator of a regulated operation, the government, or a general participant may have a holding account.

EOPR Section 11

1.6.9 Leakage

Leakage refers to when emission reductions or removal enhancements achieved by a project can be reduced by increases in emissions elsewhere as a result of project activities. Leakage can be categorized into two types: activity leakage and market leakage. Please note that not all protocols distinguish between these types, but they are generally defined as follows:

- Activity leakage: displacement of project activities to other locations controlled by the proponent, resulting in increased emissions or decreased removals at those new sites.
- Market leakage: increased emissions due to changes in the market demand or supply for goods or services, indirectly caused by the project. This typically involves broader economic shifts rather than specific activities of the project.

GGIRCA Section 8

1.6.10 Offset Units

Tradable units, measured in tonnes of carbon dioxide equivalent (CO₂e), that may be issued in relation to an emission offset project that meets the offset requirements under the GGIRCA and the EOPR.

EOPR Section 11

1.6.11 Project Emissions

The amount of greenhouse gas emissions that occur from the project or are estimated to occur from the project, were it carried out.

EOPR Section 14

1.6.12 Project Plan

A document developed in accordance with the applicable protocol. The offset project plan must be validated and submitted to the Director by a validation body in order for the Director to accept the project plan.

EOPR Section 11

1.6.13 Project Reduction

The total of the emissions reduction and removals enhancement, minus any discounts applied in accordance with the applicable protocol, that are estimated to occur in the crediting period and are estimated to occur or have occurred in the project report period.

1.6.14 Project Removals

Project removals are the amount of greenhouse gas estimated in a project plan and included in reports, in accordance with the applicable protocol, that would be removed if the project were carried out, including during project report periods and monitoring report periods.

EOPR Section 20

1.6.15 Project Report

A document developed in accordance with the regulation, that reports on the results of the project during a project report period. To have offset units issued to the registry, the project report must be verified by an accredited Verification Body and submitted to the Director through the BC Carbon Registry.

EOPR Section 11

1.6.16 Project Report Period

The project reporting period is the period for which a separate project report must be prepared, according to the applicable protocol.

GGIRCA Section 10

1.6.17 Protocol

A document established by the Director, in accordance with any prescribed procedures, that establishes the requirements for carrying out a class of emission offset projects.

EOPR Section 11

1.6.18 Removals Enhancement

Removals enhancement refers to the net increase in greenhouse gas removals achieved by a project, calculated as the difference between project removals and baseline removals. As described in section 1.6.14, this applies to the removals estimated for a project plan, the actual

removals during the project report period, and the removals during the monitoring report period, in each case subtracting the baseline removals for the corresponding time frame.

1.6.19 Reservoir

A physical unit or component of the biosphere or geosphere, that has the capability to store or accumulate greenhouse gas, or a component thereof, removed from the atmosphere.

1.6.20 Reversal event

An event or series of events that causes or contributes to circumstances in which the combined total of the emissions reduction for an applicable calculation period and the removals enhancement for that period is less than zero. Section 3.9 provides additional details on reversal events and impaired project reduction.

1.6.21 Sequestration Project

A project that provides for the storage of greenhouse gas in a reservoir that is captured before emissions enter the atmosphere; or is removed from the atmosphere; or the avoidance of greenhouse gas emissions from sources that are part of the biosphere.

1.6.22 Sink

A physical unit or process that removes greenhouse gases from the atmosphere.

EOPR Section 13

1.6.23 Validation and Verification Bodies

A person is qualified as a validation body or a verification body for a project in a sector if the person is accredited in relation to projects in the sector by, and is in good standing with, a member of the International Accreditation Forum, in accordance with ISO 14065 through a program developed under ISO 17011. More detailed definitions are provided in the [Validation and Verification Guidance Document](#), with two related terms being mentioned.

Lead Validator or Verifier: An individual employed or contracted by a validation or verification body who is responsible for expressing an opinion of the validation or verification body on the correctness and accuracy of the contents of a validation or verification statement.

Independent Peer Reviewer: An individual employed or contracted by a verification body to provide an independent peer review of a verification.

1.7 Stand-Alone Projects

1.7.1 A project that is implemented in a single instance, as described in the project plan, is defined as a stand-alone project.

1.8 Aggregated Projects

A project proponent may aggregate projects through bundling small-scale project activities together in one project plan for the purpose of registering them all as a single larger project activity. The prime motivation for an aggregated project is to combine smaller project activities that individually would not generate enough project reductions to overcome project development transactions costs; however, that as a larger group can spread transaction costs amongst all individual participants.

Specific requirements for aggregation of projects are described in the protocols that permit

GHG reduction activities within an aggregated project are generally similar in scope (e.g. all afforestation projects). Furthermore, the aggregated project composition does not change over time (i.e. projects cannot be added moving

forward) because all project activities within the aggregated project structure must be validated at the same time and adhere to the same validation period.

aggregation.

1.9 Program of Activities

Similar to aggregated projects, program of activities are project structures that allow for the collection of multiple smaller project activities under the umbrella of a larger project into a single project plan. The major differences between programs of activities and aggregated projects are that programs of activities can combine multiple project types within the same protocol and can add projects at any point after the program has been registered as a project.

Specific eligibility requirements for projects to be included in a program of activities are described in the applicable protocols that permit a program of activities, such as the Forest Carbon Offset Protocol (FCOP).

2 Roles and Responsibilities

2.1 Project Proponent

EOPR Section 14
EOPR Section 25
EOPR Section 26 (1)
GGIRCA Section 9 (1)
EOPR Section 17

The requirements for project plans and project reports are described in sections 4.1 and 4.3, respectively, of this offset guidance document.

Project proponents seeking to have a project accepted by the Director and subsequently have offset units issued under GGIRCA must:

- Prepare a project plan in accordance with the EOPR;
- Submit the project plan to a validation body for validation;
- Prepare a project report; and
- Submit the project report to a verification body for verification.

Project proponents of sequestration projects must also:

- Prepare a monitoring and maintenance plan in accordance with the applicable protocol

Monitor the project site according to the requirements of the applicable protocol;

- Maintain the amount of greenhouse gas sequestered in accordance with the applicable protocol and the monitoring and maintenance plan;
- Prepare a monitoring report for each monitoring report period; and
- Submit the monitoring report to a verification body for verification.

The project plan and project report must be completed using the templates available on the [Emission Offset Projects](#) webpage.

Project proponents must retain and provide a validation/verification body with full and timely access to all records relevant to the validation/verification. Project proponents must exercise due diligence to minimize the number of validator/verifier's qualifications listed on the validation/verification statement. If necessary, the project proponent must revise the project plan or project report to reduce these qualifications.

EOPR Section 26 (1) (2)

Protocols are published on the [offset protocols page](#) of the BC Government Climate Change website.

EOPR Section 21 (2)
"Qualifications" are described in the [Validation and Verification Guidance document](#).

2.2 Validation Body

EOPR Section 15
EOPR Section 16
EOPR Section 17(1)

The [Validation and Verification Guidance document](#) provides guidance for validators and verifiers and discusses the validation statement and conflict of interest report in greater detail.

Only accredited validation bodies are permitted to complete offset project validations under GGIRCA. The validation body must be accredited, and in good standing with, a member of the International Accreditation Forum, in accordance with International Organization for Standardization (ISO) 14065. The validation body must be accredited in relation to projects in the applicable sector. An accredited validation body may validate a project plan and provide a validation statement if the validation body is satisfied that:

- The assertions in the project plan are fair and reasonable; and
- The project plan is consistent with the applicable protocol and the EOPR.

An application to the Director for acceptance of a project plan must be submitted by the validation body through the BC Carbon Registry and must include:

- The project plan;
- The validation statement; and

- The conflict-of-interest report.

EOPR Section 21
EOPR Section 13

The [Validation and Verification Guidance document](#) provides guidance for validators and verifiers and discusses the validation statement and conflict of interest report in greater detail.

2.3 Verification Body

Only accredited verification bodies are permitted to complete offset project verifications under GGIRCA. The verification body must be accredited, and in good standing with, a member of the International Accreditation Forum, in accordance with ISO 14065. The verification body must be accredited in relation to projects in the applicable sector. An accredited verification body may verify a project report and provide a verification statement if the verification body is satisfied that:

- The assertions in the project report respecting the project reduction are fair and accurate;
- There were no substantial changes in how the project was carried out compared to the description of the project in the project plan; and
- The verification statement contains as few qualifications as possible.

An application to the Director for the issuance of offset units must be submitted by the verification body through the BC Carbon Registry and must include:

- The project report;
- The verification statement;
- The conflict-of-interest report; and
- Evidence that a covenant under Section 219 of the Land Title Act has been entered into the favour of the Crown (if required by the applicable protocol).

EOPR Section 23 (1)
The [Validation and Verification Guidance document](#) discusses the verification statement and conflict of interest report in greater detail.

2.4 Director

The Director is a government employee designated in writing by the Minister of Energy and Climate Solutions for the GGIRCA and associated enabling regulations. The Director is responsible for:

- Receiving, reviewing and accepting a project plan or revised project plan if all requirements of the EOPR are met;
- Deciding whether a revised project plan requires a new validation statement;
- Approving any variances to project plans;
- Granting extensions to crediting periods;
- Receiving and reviewing an application for the issuance of offset units in relation to a project report;
- Issuing offset units in relation to a project report if all requirements of the EOPR are met; and
- Receiving, reviewing and accepting a monitoring report (if required by the applicable protocol) if all requirements of the EOPR are met.

GGIRCA Section 1

If there is an inconsistency between ISO 14064-2 and EOPR, the EOPR prevails to the extent of that inconsistency.

3 Offset Project Criteria

3.1 ISO 14064-2 Principles

Offset project proponents should conform to the requirements of ISO 14064-2, which establishes six principles for the quantification, monitoring and reporting of an emission offset project. The application of these principles ensures true and fair reporting of greenhouse gas information. These principles will also form the basis of validation and verification activities conducted by the validation body and verification body.

The six ISO 14064-2 principles are:

- **Relevance:** Select the greenhouse gas sources, sinks, reservoirs, data and methodologies appropriate to the needs of the intended user.
- **Completeness:** Include all relevant greenhouse gas emissions and removals. Include all relevant information to support criteria and procedures.
- **Consistency:** Enable meaningful comparisons in greenhouse gas related information.
- **Accuracy:** Reduce bias and uncertainties as far as is practical.
- **Transparency:** Disclose sufficient and appropriate greenhouse gas related information to allow intended users to make decisions with reasonable confidence.
- **Conservativeness:** Use conservative assumptions, values and procedures to ensure that greenhouse gas emission reductions or removal enhancements are not over-estimated.

ISO 14064-2 Section 4

EOPR Section 14 (3)(d)

3.2 Project Location

The project must be carried out and the project reductions must occur in British Columbia.

3.3 Project Start Date

The project start date is the first date on which activities described in the approved offset project plan for the project occur, unless the project start date is specifically defined in the protocol.

The director must not approve a project plan with a start date prior to the public notice of the applicable protocol or its amendment if:

- (a) More than one year has elapsed since that public notice was given, or
- (b) More than five years have elapsed since the project was started.

The applicable protocol defines how to determine the project start date.

GGIRCA Section 10 (6)
EOPR Section 11
EOPR Section 18

EOPR Section 18 (1)

3.4 Crediting Period

3.4.1 Crediting Period Timeframe

The crediting period is the period for which a project may be issued offset units in relation to the project.

The crediting period for an offset project that has been accepted by the Director begins on the earlier of:

- The date the project plan is accepted by the Director; and
- The project's start date.

The crediting period ends:

- On the last day of the crediting period as specified in the applicable protocol;
- After a crediting period of 25 years for sequestration projects; or
- After a crediting period of 10 years for all other kinds of projects.

Program of activities projects will have one crediting period for the entire project.

EOPR Section 18 (2)

3.4.2 Extension of the Crediting Period

The crediting period may be extended at the discretion of the Director and as described in the applicable protocol if:

- The applicable protocol does not specify that the crediting period cannot be extended;
- The project proponent applies for an extension within the 12-month period before the expiry of the crediting period; and
- The project proponent submits:
 - a new project plan in accordance with the applicable protocol (in accordance with the amended or replacement protocol if the protocol has been amended or replaced since the project was last validated);
 - an identification and explanation of the difference between the accepted emission offset project plan and the new project plan; and
 - a new validation statement and new conflict of interest report.

The crediting period extension authorized by the Director will be a maximum of:

- 25 years, if the project is a sequestration project, to a maximum total crediting period for the project of 100 years; or
- 10 years, if the project is any other kind of project, to a maximum total crediting period of 20 years.

EOPR Section 30

3.4.3 Transition of Projects from Greenhouse Gas Reduction Targets Act

The deadline for grandparenting projects accepted under the *Greenhouse Gas Reduction Targets Act* has passed.

EOPR Section 11
EOPR Section 20 (3)

3.5 Project Report Period

The project report period is the period for which a separate project report must be prepared, according to the applicable protocol.

EOPR Section 11
EOPR Section 14 (3)

3.6 Selection of the Baseline Scenario

The baseline scenario must:

- be established or developed in accordance with the appropriate protocol; and
- result in a conservative estimate, considering
 - provincial or federal incentives or regulatory requirements relevant to any aspect of the baseline scenario, including tax incentives or grants;
 - financial implications of carrying out a course of action referred to in the baseline scenario; and
 - any other factors relevant to justifying the assertion that the estimate of the project reduction is conservative.

3.7 Quantification and Measurement

All greenhouse gases must be measured and reported in metric tonnes of carbon dioxide equivalent (tCO_{2e}).

EOPR Section 14 (3)
EOPR Section 25

3.8 Sequestration Projects

3.8.1 Requirement to Conduct Monitoring and Maintenance

Project proponents of sequestration projects must conduct monitoring and maintenance activities after the crediting period for the project ends, if required by the applicable protocol.

Monitoring must be conducted according to the manner and frequency specified in EOPR, the applicable protocol, and the monitoring and maintenance plan.

The project proponent is responsible for ensuring that the amount of greenhouse gas sequestered is maintained. Maintenance activities must be carried out in accordance with the requirements of the protocol and the monitoring and maintenance plan.

EOPR Section 12
EOPR Section 26

3.8.2 Requirement to Submit a Monitoring Report

If monitoring is required, a project proponent must prepare a monitoring report in accordance with the regulation and applicable protocol and project plan and submit the report to a verification body for verification within six months after the end of each monitoring period.

EOPR Section 23 (2)
The anticipated time for CAS to review an application for offset issuance and for the Director to issue a decision is 30 business days.

3.8.3 Issuance of Offset Units

The Director will issue offset units to the project proponent's holding account unless the Director believes that the project report or verification statement is inconsistent with GGIRCA, the EOPR or the applicable protocol.

GGIRCA Section 13
EOPR Section 20 (3)
EOPR Section 24

3.8.4 Crediting for Sequestration Projects

For offset units issued in relation to sequestration projects, a percentage of offset units issued, as specified in the applicable protocol, will be directly credited to the contingency account.

If offset units are retired from the contingency account by the Director due to an unavoidable reversal event during the crediting period:

- The Director may replenish the contingency account with any offset units that would

Once an offset unit is retired into the government's retirement account, the unit is no longer available for use.

otherwise be credited to the project proponent, while not exceeding the number of offset units retired from the contingency account for that project.

EOPR Section 26.1

3.9 Reversal Events and Compliance Unit Retirement

When the Director receives a project report or a monitoring report stating that a reversal event occurred during the project or monitoring report period, the Director may do one of the following:

- Rely on the project proponent's statement regarding the amount of impaired project reduction attributable to an avoidable reversal event and retire compliance units from the proponent's holding account sufficient to compensate for the impaired project reduction.
- Determine the amount of impaired project reduction attributable to an avoidable reversal event, which may differ from the project proponent's statement, and retire compliance units from the proponent's holding account sufficient to compensate for the impaired project reduction.
- Retire compliance units from the contingency account sufficient to compensate for the impaired project reduction attributable to an unavoidable reversal event.

If the number of compliance units in the project proponent's holding account is less than required:

- The project proponent must, within 60 days of receiving written notice from the Director, deposit the specified number of additional compliance units into their holding account.
- The Director must retire all compliance units specified in the notice.

EOPR Section 14 (1)
EOPR Section 14 (2)

4 Emission Offset Project Documents

4.1 Project Plan

The most recent version of these forms are available on the [Emission Offset Projects](#) webpage.

A project proponent who wishes to have a project accepted by the Director must prepare a project plan and submit it to a validation body for review. The validation body is then responsible for submitting the project plan and validation statement to the Director through the BC Carbon Registry. The documents are reviewed by the Director for completeness and regulatory compliance. The Director may then accept these documents and register the project onto the BC Carbon Registry or request a corrected plan. The project plan and validation statement are made public on the BC Carbon Registry. A project proponent must hold or establish an account on the BC Carbon Registry within 30 days of acceptance of their project plan.

BCCRR Section 4

EOPR Section 14 (3)
Project plan templates may be specific to protocols or broadly applicable.

4.1.1 Contents of a Project Plan

The project plan must be completed based on the most current version of the applicable project plan template available on the [Emission Offset Projects](#) webpage.

EOPR Section 15 (1)
EOPR Section 15 (2)

4.1.2 Validation of a Project Plan

A validator may provide a validation statement for a project plan only if:

- The validator concludes that the assertions in the project plan are fair and reasonable; and
- The project plan is consistent with the requirements of the applicable protocol, GGIRCA, and EOPR.

EOPR Section 15 (3)
See [Validation and Verification Guidance document](#) for a discussion of "materiality".

A validator may not provide a validation statement if the validator considers the project plan to contain material errors, omissions or misrepresentations.

EOPR Section 19

A request for an extension of a crediting period does not apply to this revision process. See section 3.4.2 of this offset guidance document for the requirements for requesting an extension of a crediting period.

4.1.3 Amendment to a Project Plan

A project proponent may apply to the Director for an amendment to the project plan, other than the crediting period, by submitting:

- An amended project plan;
- A description of and explanation of the requested amendment;
- An assessment of the consistency of the amendment with the approved protocol;
- An assessment of any changes in an act or regulation or other circumstances that may affect the project's baseline scenario; and
- A new validation statement and conflict of interest report if:
 - There is a change to the project's project reduction; or
 - Required by the Director.

EOPR Section 17
The project proponent will be notified of the Director's decision regarding acceptance of the project plan by email.

4.2 Rejection of the Project Plan

The anticipated time for CAS to review a new project plan and for the Director

4.2.1 Director Rejection of a Project Plan

The Director may refuse to accept a project plan if:

- The validation statement was signed more than 45 days

to issue a decision is 45 business days.

before submission to the director;

- The project proponent's participation in the BC Carbon Registry is suspended or cancelled;
- The project plan is inconsistent with the applicable protocol, the EOPR or the GGIRCA; or
- The validation body is under investigation by its accreditation body.

EOPR Section 19 (2)

EOPR Section 19 (3)

The process and timeline for notifying the Director will be described in the Director's decision letter.

4.2.2 Director Rejection of an Amendment to a Project Plan

If the Director rejects an amendment to a project plan, the project proponent must notify the Director whether the proponent intends to carry out the project as registered.

4.3 Project Reports

A project proponent who wishes to have offset units issued for a project report period of the project must:

- Prepare a project report in a form approved by the director; and
- Submit a project report to a verification body for review.

The verification statement, the conflict of interest statement and the project report must then be submitted to the Director by the verification body through the BC Carbon Registry. The documents are reviewed by the Director for completeness and regulatory compliance. The Director may then issue offset units into the project proponents holding account and the contingency account (as may be required by the applicable protocol). The project report and verification statement are made public on the BC Carbon Registry.

4.3.1 Contents of a Project Report

The project report must be completed based on the most current version of the project plan template available on the [Emission Offset Projects](#) webpage. If required by the applicable protocol, evidence of a restrictive covenant must be included in the first project report.

4.3.2 Verification of Project Reports

A verification body may provide a verification statement for a project report only if:

- The verification body concludes that the assertions in the project report are fair and accurate;
- There were no substantial changes in how the project was carried out during the project report period compared to the description of the project in the project plan;
- The verification statement contains as few qualifications as possible.

A verification body may not provide a verification statement if the verification body considers the project report to contain material errors, omissions or misrepresentations.

4.4 Monitoring Reports

If a project proponent is required to monitor and maintain a sequestration project, a

EOPR Section 20 (1)

EOPR Section 22 (4)

EOPR Section 20 (2)

EOPR Section 21 (1)

The [Validation and Verification Guidance document](#) provides further information regarding qualifications that may be placed on a verification statement; the definition of material errors, omissions or representations; the contents of a verification statement; and the conflict of interest requirements for verification bodies.

EOPR Section 21 (3)

EOPR Section 26 (3)

Section 3.8 of this guidance describes

requirements for monitoring and maintenance of sequestration projects.

monitoring report must be submitted to the Director within six months after the end of each monitoring period required under the applicable protocol.

Monitoring reports, if required, must contain but are not limited to the following:

- The project title;
- The monitoring report period;
- A description of maintenance activities required under the project plan and an assertion that they were completed;
- A description of monitoring activities required under the project plan and an assertion that they were completed;
- A description of the cause of any reversal event and the amount of impaired project reduction as a result;
- Evidence to support each assertion;
- An assertion that the monitoring report complies with the applicable protocol and the EOPR; and
- Any additional protocol requirements.

EOPR Section 26 (2)

4.4.1 Verification of Monitoring Reports

The proponent must submit the monitoring report to a verification body for verification. The verification body must then submit both the monitoring report and the verification statement to the Director.

EOPR Section 27 (1)

4.5 Record Retention

A project proponent must retain all records and reports related to an accepted emission offset project for at least 7 years after the later of the following dates:

- The last day of project's crediting period; or
- The last day of the project's monitoring period if monitoring is required after the end of the crediting period.

Records that must be retained include, but are not limited to, the following:

EOPR Section 27 (2)

- Records used to quantify emissions reductions, removals enhancements and project reductions;
- Records used to support information reported in the project report, including:
 - invoice records,
 - monitoring equipment output, and
 - other activity data;
- Records used to prepare the project plan;
- Records of any calculations and methods used to quantify emissions reductions, removals enhancements and project reductions;
- Records of all emission factors used to quantify emissions reductions, removals enhancements and project reductions;
- Records submitted to the Director under the EOPR;
- Each name, job title, contact information and role in the project for the proponent and:

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- Any other person responsible for carrying out the project;
- The person primarily responsible for preparing and submitting the project plan, a project report or monitoring report;
- Other personnel involved in quantifying the emissions reductions, removals enhancements and project reductions; or
- Any person involved in the project's quality assurance.
- A log that documents any changes in calculations and methods and instrumentation used to quantify emissions reductions, removals enhancements and project reductions for each project report period;
- Records respecting any revisions, and reasons for those revisions, to the project plan, project reports or monitoring reports;
- Records related to the validation of the project plan and verification of the project reports and the monitoring reports.

EOPR Section 27 (3)

These retained documents and records must be sufficient to allow for validation of the project plan, verification of a project report or verification of a monitoring report.

EOPR Section 27 (4)

Upon request by the Director, the proponent must provide the Director with any of these retained documents and records within 10 business days of the request.

5 Controls

5.1 Inspection

The business premises of a project proponent of an accepted emission offset project or the site of the project may be inspected at any time by an inspector designated by the Director to ensure compliance with the GGIRCA and the EOPR. The inspector can take along persons and equipment relevant to the inspection and must provide proof of identity upon request.

During an inspection, the inspector may:

- Undertake inspection and analysis;
- Measure, sample or test anything;
- Take samples off site; and
- Make or take away copies of records.

During an inspection, at the request of the inspector, the project proponent must, without charge or unreasonable delay:

- Produce for examination any record relating to requirements under the GGIRCA; and
- Provide the inspector with information relevant to the inspection.

If, during an inspection, an inspector has reasonable grounds to believe that a person has contravened/is contravening the GGIRCA or the EOPR, the inspector may:

- Order a person to do anything to stop the contravention or prevent another contravention; and
- Seize anything the inspector has reasonable grounds to believe was used/is being used in the contravention or will afford evidence of the contravention.

5.2 Appeals

A person aggrieved by a decision of the Director, related to specific provisions within the GGIRCA, may appeal the decision to Environmental Appeal Board within **30 days** after notice of the decision is given.

For offset projects, decisions regarding the following may be appealed under the GGEAPAR:

- Director's decision to suspend or cancel an account holder's participation in the BC Carbon Registry.
- Director's decision to refuse to accept a validation or verification statement on the basis that the validation or verification performance did not comply with the EOPR or the standards of the IAF that accredited the validation or verification body.
- Director's decision to refuse to accept a project plan.
- Director's refusal to credit offset units to the holding account of a project proponent.
- Director's refusal to issue an offset unit.

The Environmental Appeal Board is an independent agency established under the Environmental Management Act that provides a quasi-judicial access point for the public and industry to appeal certain decisions made by government officials related to environmental matters.

- Director's determination to retire units after an avoidable reversal event.
- An appeal must be commenced by notice of appeal in accordance with the prescribed practice, procedure and forms. The commencement of an appeal does not operate as a stay or suspend the operation of the decision being appealed unless the Environmental Appeal Board orders otherwise.

6 Appendix A – GGIRCA and EOPR Index

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