

Impact of the GHG Protocol Land Sector and Removals Standard on bioenergy reporting

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Introduction

LSRS Standard

- 6 Years in development
- WBCSD and WRI served as secretariat
- Drax participated in technical working group, pilot group and review group
- Several issues proved highly contentious, particularly regarding forest carbon accounting
- Process suffered from regular changes in governance and opaque decision making



Technical issues

Forest Carbon accounting

2 proposals considered for identifying anthropogenic impacts on forests

- Managed land proxy – Based on convention within IPCC national guidelines, where all fluxes on managed land accounted for
- Activity-based accounting – Based on a ‘no harvest’ counterfactual approach, inferring that harvesting and some future regrowth may be considered as anthropogenic, but not initial tree growth
- No agreement from Independent Standards Board
- GHG Protocol intends to publish an RFI later this year to collect evidence



Leakage

Carbon leakage refers to GHG impacts arising outside the boundary of analysis due to causal impacts of actions/supply chains on the wider system

- Land sector leakage must be reported for biomass that displaces non-food/non-feed uses
- LSRS requires use of 'Carbon opportunity cost', which infers loss of native vegetation
- When reporting total emissions of biomass supply chains, leakage emissions must be aggregated with land GHG emissions and wider lifecycle GHG emissions

Numerous issues with approach:

- Carbon opportunity cost does not estimate leakage
- Leakage only applied when diverting from food/feed markets
- Leakage is not additive with inventory emissions and can result in double counting
- Carbon opportunity cost systematically overestimates indirect emissions, by assuming worst possible outcome, ***and infers that any non-food/feed use of biomass is worse for the climate than fossil fuels***



Biogenic product emissions

Refers to CO₂ emissions from the end-of-life oxidation of biomass e.g. combustion emissions

- Product emissions must be reported for biogenic products such as biofuels or biochemicals
- If land sector emissions and leakage are reported, biogenic product emissions can be reported in 'additional accounting categories' i.e. outside the 'physical inventory'
- Where land emissions and/or leakage is not reported, emissions are reported in the in the land emission category (inferring deforestation)

Although the general concept is reasonable - with similar requirements existing within the EU ETS – lack of clarity with regards to what constitutes a biogenic product and no justification provided to why certain sectors are exempt (e.g. food/feed)



Thank you

Further detail can be found here:

[Technical review of the GHG Protocol Land Sector and Removals Standard | LinkedIn](#)

