



**Beyond doubt**

**Quality Assurance Standard  
for Carbon Offsetting**





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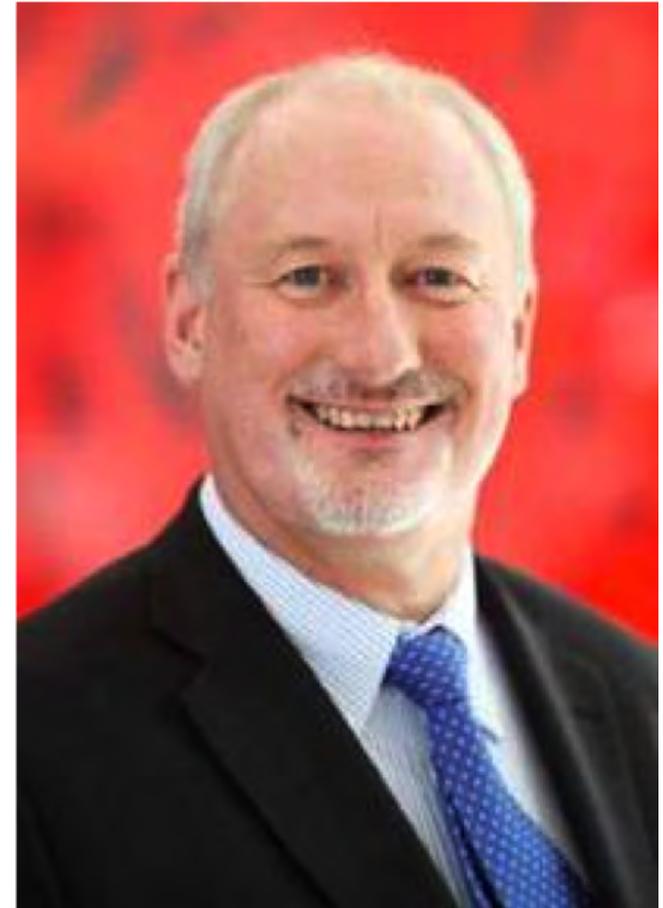
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## Foreword by Paul Steel

“There is simply no alternative to aviation when it comes to long distance travel. Aviation contributes around 2% of man-made global CO2 emissions. We take this challenge seriously and we have to improve our fuel efficiency by over 70% since we first started flying jets. We are one of the only global sectors to have a robust and ambitious plan in place to reduce emissions by 2050 to half of what they were in 2005. Carbon offsetting forms a part of our overall strategy and is an immediate, direct and pragmatic means to encourage action to limit climate change s, at least in the short-term.

An integral part of any quality carbon offset program is independent certification to ensure that both the carbon calculation methodology and offsets are of the highest standard and quality. The IATA Offset Program and the airlines associated with it have been independently certified by the QAS, complying with the most comprehensive and stringent audit mechanism for offsetting. IATA and the airlines in the program are proud to carry the QAS logo as seal of approval and credibility.”



*Paul Steel,  
SVP and Corporate Secretary, IATA*





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# What is carbon offsetting?

Over the past fifty years, greenhouse gases like CO<sub>2</sub> and methane have been building up in the earth's atmosphere causing it to warm up. This has become known as global warming or climate change.

## Climate change is a big problem.

As the atmosphere warms up, weather becomes less predictable and sea levels rise. Droughts, flooding and storm surges cause considerable damage and displace millions from their homes. The costs are estimated to rise to several per cent of global gross domestic product (GDP) every year within our lifetimes.

## How do we respond to this?

Initially people looked to their governments. But achieving political consensus has proved too difficult for any meaningful action.

Instead organisations are now taking responsibility for their own greenhouse gas emissions, reduce where possible, and invest in technology and projects elsewhere to cover what's left and achieve carbon neutrality.

Carbon offsetting is the process of investing in a project carefully designed to reduce greenhouse gas emissions, in response to the emissions left over after you reduced them as much as possible. The net result of all this is zero - and combined with the reductions you already made, takes responsibility for your whole carbon footprint instead of just the most convenient part. Reducing your emissions without offsetting the rest is a job half done.

## Organisations which reduce and then offset their carbon footprint are no longer contributors to climate change.

The QAS audits carbon offsets to the highest standards in the world, so you can be sure that the emission reductions you are buying to take full responsibility for your own carbon footprint are real.

carbon  
offsetting

/ ˌkɑːbən ˈɒfsetɪŋ /

noun

The contracting of carbon dioxide emissions with an equivalent reduction of carbon dioxide in the atmosphere.



# What is the QAS?

Your environmental reputation is important, so choosing the right carbon offset is a serious business.

The Quality Assurance Standard was created to ensure that organisations could easily identify carbon offsets which had been thoroughly and independently audited to the highest standards available, and in doing so putting their environmental integrity and credibility Beyond Doubt.

The QAS simplifies many complex quality criteria into one over-arching Quality Mark that your clients can easily recognise. QAS-approved carbon offsets undergo at least 40 separate checks making it the most comprehensive standard in the world for carbon offsetting. Checks include:

- correct and up-to-date emissions factors
- calculation methodologies
- project methodologies
- registry transactions
- use of radiative forcing index
- green claims guidance
- transparent pricing
- company checks

Audits are carried out annually by an independent environmental consultancy to ensure that standards are maintained. Carbon offsets which have been QAS-approved bear the QAS-approved Mark.





# What makes a good offset project?

QAS criteria include the highest standards for project methodology, including the United Nations Clean Development Mechanism, The Gold Standard and the Voluntary Carbon Standard (version 2 onwards).

Key criteria revolve around the following principles:

- Measurability
- Additional to 'business as usual'
- Verification
- Permanence
- Uniqueness/ no double-counting
- Avoidance of leakage

There is a considerable emphasis put on sustainability factors, for example making it mandatory for any VCS project stating social benefits to have both Social Carbon and CCBA accreditation.



**United Nations**  
Framework Convention on  
Climate Change



**The Gold Standard**®  
Premium quality carbon credits



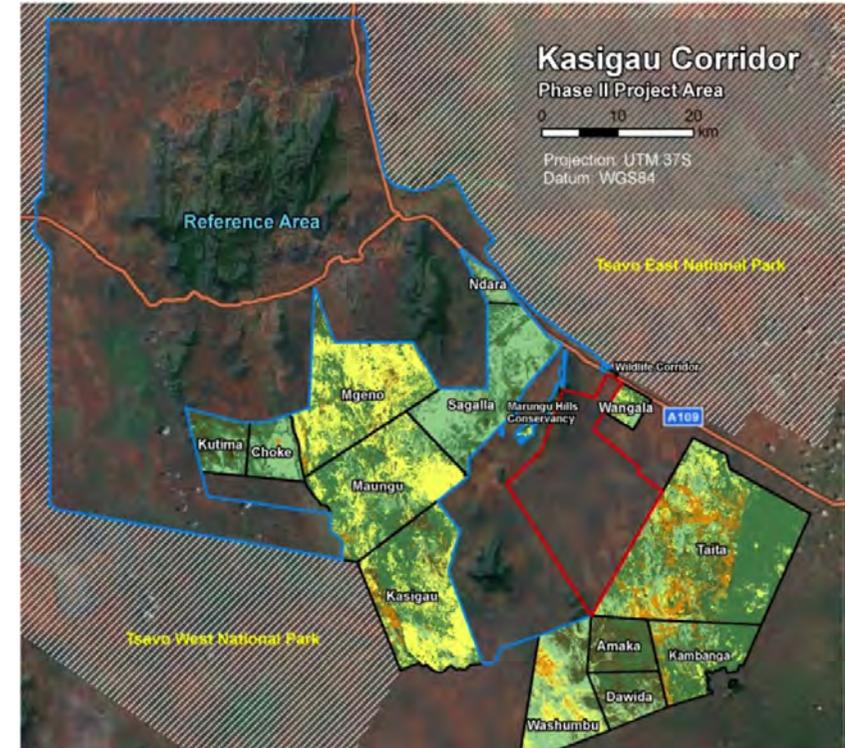


The QAS also approves REDD+ projects which bring additional exciting benefits such as:

- conservation of forest biodiversity,
- water regulation,
- soil conservation,
- direct social benefits such as jobs,
- livelihoods,
- development of local economies.

# UN-REDD

P R O G R A M M E



*Legend :*  
*Text*



# Where are QAS-approved carbon offsets sold?

Only select carbon offset providers and the International Air Transport Association (IATA) have successfully submitted their carbon offsets to be audited against the high standards required by the QAS.

IATA provides QAS-approved offsets to several major airlines through its Carbon Offset Program. The organisation represents 240 airlines, or 84% of total air traffic, and leads the airline industry. Over 30 of its member airlines have introduced an offset program.

QAS-approved carbon offsets can be purchased from the following organisations through their websites. An up-to-date list of organisations selling QAS-approved carbon offsets can be found at [qascarbonoffsetting.com/approved-carbon-offsets](http://qascarbonoffsetting.com/approved-carbon-offsets).



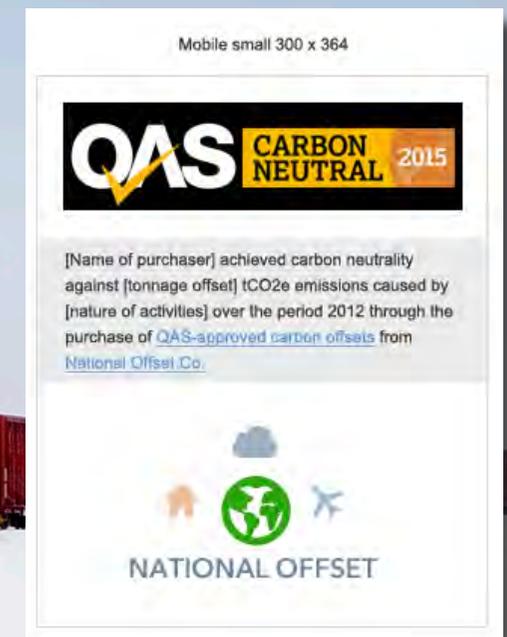
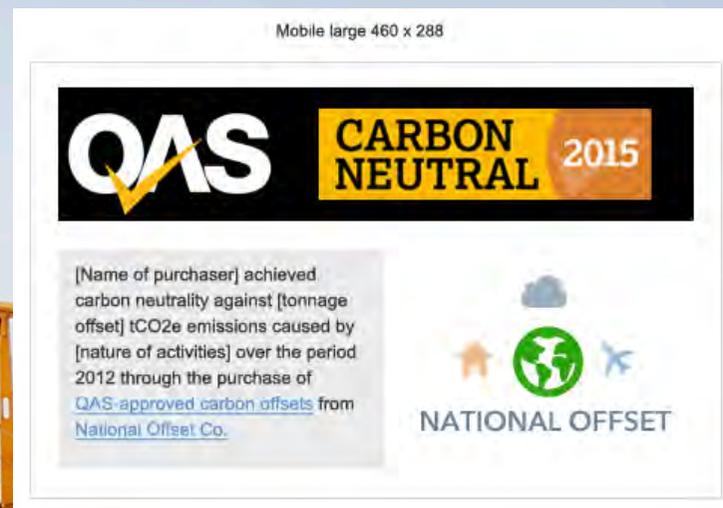
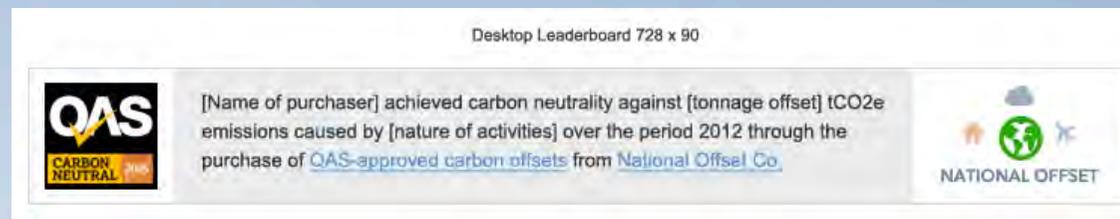


# QAS Carbon Neutrality Mark

Companies purchasing QAS-approved carbon offsets are entitled to use the QAS Carbon Neutral Mark to highlight their environmental commitment on their own websites. There is no charge for this service

QAS Carbon Neutral Marks last 12 months are date stamped by the year of expiry and are always accompanied by a brief description of the activity made carbon neutral, the tonnage of CO<sub>2</sub>e which has been offset and the time period involved.

The Marks come in five different sizes to fit any web page.





# Frequently Asked Questions

## **How much do QAS-approved carbon offsets cost?**

*Carbon offset buyers pay nothing extra for QAS approval. Offset providers pay an annual fee for QAS services, including independent audit and certification.*

## **Is the QAS a trade body for the carbon offset industry?**

*No, the QAS is the only organisation which independently audits carbon offsets outside of the industry. It does not represent the industry for other matters either.*

## **Do carbon offsets avoid the need to reduce emissions?**

*Carbon offsets should never be used in isolation. Without also taking responsibility for reducing overall emissions, carbon offsets cannot avoid global warming. However they are the only way to mitigate the carbon footprint left after reductions are made.*

## **Are REDD+ projects allowed within QAS-approval?**

*Yes, REDD+ projects are the only forestry-based projects allowed within QAS rules, as they cover potential risks with carefully audited mitigation mechanisms.*

## **Who is the independent auditor?**

*As of 2014, the independent auditor is Ricardo-AEA Ltd, a leading international environmental consultancy.*

## **Can I buy QAS-approved carbon offsets for investment purposes?**

*Carbon offsets allow you to take responsibility for emissions; they are not an investment product. If any company with QAS-approved carbon offsets is found to be selling them for investment purposes, QAS approval will be withdrawn and the company involved named on our website.*

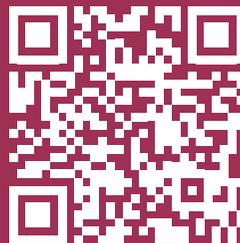


# Contact us

To find out more about how the QAS  
can put your environmental credibility Beyond Doubt,  
visit or email us at:

*[www.qascarbonoffsetting.com](http://www.qascarbonoffsetting.com)*

*[enquiries@qascarbonoffsetting.com](mailto:enquiries@qascarbonoffsetting.com)*





# Appendix – 40 point QAS checklist



## *Application checks*

1. Companies applying with carbon offset products for approval must be registered with a national authority.
2. A board director must sign off the company's QAS applications and the QAS requirements.
3. Agreement made that carbon offset projects used against QAS-approved offsets must carry one of the following high quality certificates: CERs, ERUs, AAUs, EUAs, Gold Standard VERs or VCS version 2007 onwards.
4. Agreement must be made that no approved offsets will use project methodologies using hydro>20MW.
5. Agreement must be made that no approved offsets will use HFC23 project methodologies.
6. Agreement must be made that approved offsets based on land use employ sustainable REDD+ project methodologies.
7. Agreement must be made that the company is not promoting the purchase of carbon credits for investment purposes.
8. Agreement must be made that offline usage of the Quality Mark must be marked with the dates of approval and a permanent URL which carries a full description of the offset online.

## *Emissions calculations*

9. QAS approved carbon offsets must be calculated from a particular activity over a defined period of time.
10. Emissions calculations must be based on the most recent datasets available.
11. Summary methodology information must be accurate and concise.
12. Emissions calculations must adhere to the hierarchy of emissions calculation methodologies provided in Annex 1 of the QAS ARRP.
13. Where standard emissions methodologies are not applicable, non-standard methodologies must be justified on reasonable grounds and this must be made clear at the point of purchase.
14. A Radiative Forcing Index (RFI) of 1.9 is recommended, any other RFI must be used consistently and transparently.
15. Country-specific emissions must be calculated from an appropriate dataset.
16. Organisation-derived emissions datasets must be appropriately calculated, eg data derived from airline fleets.
17. Uplift of 15% must be applied to car test cycle emission factors to convert to 'real-world' emission factor values.
18. Uplift of 9% to be applied to average flight distance or actual Great Circle flight distances to take into account indirect routing and delays.
19. Aviation calculations must take account of class of travel or other loading factors.
20. If the manufacturer standard European test cycle is used for car or van calculations, estimates must be included for emissions of CH<sub>4</sub> and N<sub>2</sub>O from DCF Annex 6 or 7.
21. Average journey distances must comply with the data in Annex 1 of the QAS ARRP.



## ***Website checks***

22. All references made to a QAS approved offset must either refer prominently to the activity and period of time against which it is made, or link to a page where that information is displayed prominently.
23. All non-QAS offsets must be clearly separated from QAS offsets.
24. QAS Quality Mark must be used within brand guidelines, including only being used in association with approved offsets and linking to the approvals page on the QAS website.
25. Summary methodology information should be made available at the point of purchase.
26. Any non-standard methodologies must be made clear at the point of purchase.
27. Any RFI other than 1.9 must be made clear at the point of purchase.
28. Websites comply with the DEFRA Green Claims Guidance.
29. The appropriate dataset for any international emissions must be displayed prominently at the point of purchase.
30. The purchase of carbon credits for investment purposes is not advocated.
31. Pricing per tonne should be easily found and made clear whether inclusive or exclusive of tax Total price and price per tonne should be made clear as a minimum at the point of sale and in any case before the consumer is committed to purchasing an offset.
32. General information must be provided on the role of carbon offsetting in tackling climate change and the ethical importance of reducing native carbon footprints ('internal reduction') before carbon offsetting ('external reduction').
33. Information must be provided on how to reduce the measured carbon footprint; alternatively, clear signposting to a suitable information source should be made available to the consumer or organisation.
34. If social benefits are being claimed for VCS projects without double tagging (Social Carbon & CCBA accreditation), a specific disclaimer must be prominently displayed.
35. CO<sub>2</sub> emissions must be clearly differentiated from CO<sub>2</sub>e.



## ***Renewal checks***

36. Statement of account for all QAS-approved offsets sold during the 12 month period of QAS approval must be signed off by a chartered accountant.
37. QAS approved carbon offset projects must carry one of the following high quality certificates: CERs, ERUs, AAUs, EUAs, Gold Standard VERs or VCS version 2007 onwards.
38. All credits sold during the 12 month period of approval must have been cancelled (retired) in an appropriate registry and direct evidence sought from that registry.
39. Carbon credits from contentious methodologies outlined at application must not have been used for QAS-approved offsets during the period of renewal.
40. All QAS approved offsets should undergo renewal 12 months later. If not, a note will be made against that offset on the QAS website.



## Quality Assurance Standard for Carbon Offsetting

