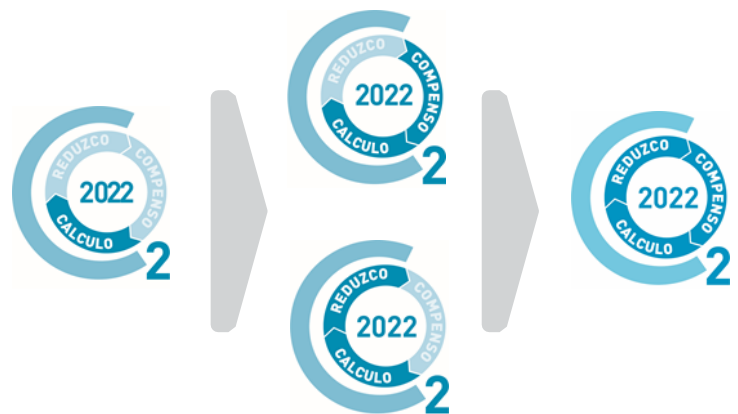


## MAIN FEATURES

- Voluntary registration
- Created by Royal Decree 163/2014
- Different levels of participation for companies that calculate their carbon footprint:



Participation level from low to high.



### LABEL VALIDITY

The inscription label will always stand however, it is only calculated for a specific year. In order to obtain a label for a different year, a new carbon footprint must be calculated and registered.



### INFORMATION ABOUT COMPANIES AND CO<sub>2</sub> REMOVAL PROJECTS

This information is periodically updated and posted on the Registry's website. A summary report is published annually.

# SPANISH REGISTRY OF CARBON FOOTPRINT OFFSETTING AND CO<sub>2</sub> REMOVAL

www.miteco.gob.es  
www.femp.es  
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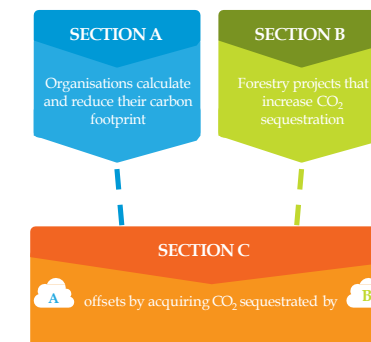
## REGISTRY OF CARBON FOOTPRINT

Its objective is to promote the calculation and subsequent reduction of the carbon footprint of Spanish organisations, as well as to encourage projects which improve Spain's sink capacity and, therefore, become a tool to tackle climate change.

## STRUCTURE

### Three sections

- A** Carbon footprint and GHG reduction commitment section.
- B** CO<sub>2</sub> sequestration projects section.
- C** Carbon offsetting section.



The organisations which calculate their carbon footprint and establish a reduction plan, can register in **SECTION A**. Should these organisations wish to offset their carbon footprint, it can be done through agroforestry carbon-sink projects in Spain, that would be registered in **SECTION B** of the Registry. Finally, **SECTION C** certifies such offsetting and gives institutional backing.





**TYPE OF FOOTPRINT:** By organisation.

**SCOPE:** Minimum required scope 1+2. Scope 3 is voluntary.

**VERIFICATION:** carbon footprint must be verified by an accredited independent entity if either (or both) of the following two cases apply:

- Your organization is not an SME, association, foundation, cooperative or is not part of the Spanish Public Administration.
- The Registry does not provide the emission factors needed to calculate certain significant emissions, (scope 3 emissions, process emissions, etc.).

**CALCULATION METHODS:** No specific methodology is required. The **EMISSION FACTORS** provided by the Registry must be used\*.

**REDUCTION PLAN:** This is mandatory.

### HOW IS THE REDUCTION CALCULATED?

In order to calculate the emission reduction, the carbon footprint of at least four years has to be inscribed at the Registry. For example, to validate the reduction registered for 2022, the average ratio of emissions (based on the activity rate defined by the organisation) of years 2020, 2021 and 2022 needs to be calculated and then compared with the average ratio of emissions of years 2019, 2020 and 2021.

### MORE INFORMATION:

Additional information is posted on the Registry's website, including the calculation tool which can help you to estimate the carbon footprint on scope 1+2.

### WHAT HAPPENS IF I DON'T COMPLY WITH MY REDUCTION PLAN?

The definition of a reduction plan is required, including actions and objectives. If the organisation succeeds in reducing its emissions, the Registry label will reflect the effort made. Should this not be the case, there is no penalty.

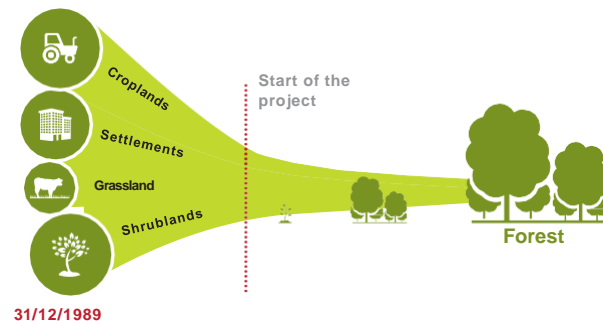
\* Exceptionally other factors may be used as explained in the "Supporting document for the registration of the carbon footprint of an organization" posted on the Registry's website.

### PROJECTS TYPES:

Carbon sequestration projects are classified according to existing typologies. Visit our website to check if new typologies have been added.

**TYPE A:** Afforestation and reforestation actions with associated land-use change.

Activities to establish a forest on land that has not contained any forest since at least December 31, 1989, until the moment of the activity, when it becomes forest land.



**TYPE B:** Actions, in forest areas affected by forest fires, to restore an already existing forest stand.

This is done through direct human intervention, by planting, seeding and/or the human-induced promotion of natural seed sources, with a view to restoring the previous condition of forest of such land.



### BASIC FEATURES OF A CO<sub>2</sub> SEQUESTRATION PROJECT:

#### DEFINITION OF FOREST

- Minimum surface: 1 hectare
- Minimum tree crown cover: 20% at maturity
- Potential height of trees: 3 metres at maturity

**MINIMUM PERMANENCE PERIOD:** 30 years.

**PROJECT IMPLEMENTATION CLOSING DATE:** after the 2012-2013 tree-planting campaign.

**FOREST MANAGEMENT PLAN:** this is mandatory.



### CALCULATING CO<sub>2</sub> SEQUESTRATION

The Registry has a mandatory methodology for calculating the carbon sequestration. There are two different types of calculations:

- **EX-POST CALCULATIONS:** based on actual figures of a forest cover at a given time. It allows for the estimation of the sequestration up until the **moment** when the calculation is made.
- **EX-ANTE CALCULATIONS:** predictive calculations, on the basis of the estimated growth of the species, for the permanence period. CO<sub>2</sub> removals expected to be generated by the project can be known beforehand.

### WHAT HAPPENS IF TRANSFERRED SEQUESTRATION IS LOST (E.G. PLAGUES)?

In order to cover possible losses, a guarantee fund has been established. This fund receives 10% of the all sequestrations to cover these potential events.

### ONCE MY PROJECT IS REGISTERED, DO I HAVE ANY OBLIGATIONS?

- Implementing a forest management plan, in order to ensure permanence during the established period.
- Reporting, every 5 years, about the project status. Should there be any transfer of removals, information should also be given.
- Any incident should be reported to the Registry.

The offsetting section is addressed to those organisations that intend to offset a registered carbon footprint. This can be accomplished by means of:

- Registered CO<sub>2</sub> sequestration projects
- GHG emissions reduction achieved by a third party and recognised by the MITECO (once this option is available, it will be posted on the Registry's website)

**Agreement between parties:** the Registry doesn't intervene in the agreement reached between parties.

**Offsetting permanence:** if the offset sequestration project is affected by any incident, resulting in the loss of the forest cover, and therefore, of the sequestrations completed up to that point, the offsetting will lose its validity. Depending on the cause of the incident, the guarantee Fund could cover the loss.

### HOW MANY REMOVALS PER PROJECT CAN I OFFSET?

All removals (estimated by the ex-post calculation) generated by the sequestration project can be used by the organisations in order to offset their carbon footprint. Furthermore, those removals, per project, which have not been generated yet, can be offset up to 20% of the ex-ante calculation. It should be noted that 10% of the offset will go to the guarantee Fund.

### HOW MUCH CARBON FOOTPRINT SHOULD I OFFSET?

There is no limit on carbon footprint offsetting. The organisation determines how much it wants to offset.