

Efni: Frumvarp til laga um loftslagsmál (ný heildarlög)

Fagstaðlaráð í umhverfis- og loftslagsmálum fagnar því að kallað hefur verið eftir samráði um frumvarp um setningu til nýrra heildarlaga um loftslagsmál þar sem þekking og kröfur hafa aukist frá því að lögin voru síðast uppfærð. Fagstaðlaráðið jafnframt tekur heilshugar undir með umsögn Staðlaráðs um frumvarpið.

Árið 2020 [gaf Loftslagsráð út skýrslu](#) þess efnis að staða kolefnisjöfnunar væri ábótavant á Íslandi. Í kjölfarið var stofnuð tækninefnd á vegum Staðlaráðs sem samanstóð af breiðum hópi frá ýmsum stofnunum ríkisins þ.á m. Umhverfis-, orku og loftslagsráðuneytinu og Umhverfisstofnun, fyrirtækjum sem ýmist framleiddu, versluðu með, veittu ráðgjöf um, eða tengdust með öðrum hætti viðskiptum með kolefniseiningar. Árið 2022 eftir yfirgripsmikið samráð var gefin út [ÍST TS 92:2022 Kolefnisjöfnun: kröfur með leiðbeiningum](#). Á meðal þess sem sammælt var um var skilgreining á kolefnisjöfnun og annarra mikilvægra skilgreininga sem tengjast kolefnisjöfnun og kolefnishlutleysi. Fagstaðlaráð í umhverfis- og loftslagsmálum leggur áherslu á að UAL hafi þær skilgreiningar og kröfur til hliðsjónar við heildarendurskoðun á lögum um loftslagsmálum, sérstaklegaendurskoðun á hugtökum orðskýringa og ný hugtök og orðskýringar. Alþjóðlega hefur verið töluverð þróun á orðtakanotkun í tengslum við kolefnisjöfnun og hlutleysi, m.a. í tengslum innleiðingu á nýju sjálfbærniregluverki fyrir stærri og skráð fyrirtæki (e. Corporate Sustainability Reporting Directive). Þar koma m.a. fram ítarlegar kröfur um að fyrirtæki greini skilmerkilega frá vegferð þeirra í átt að kolefnishlutleysi (e. net-zero) og stuðningi þeirra við loftslagsmarkmið Parísarsamkomulagsins. Einnig hefur verið hraður vöxtur á fjölda fyrirtækja sem hafa skráð sig á vettvang um vísindatengt loftslagsmarkmið (e. Science Based Targets Initiative) en þar eru settar fram kröfur um notkun á kolefniseiningum sem hluta af loftslagsmarkmiðum. Mikilvægt verður fyrir íslenskt atvinnulíf að lög um loftslagsmál fylgi þeim meginviðmiðum um kolefnisjöfnun og hlutleysi sem sett eru á erlendum vettvangi og því er nauðsynlegt að íslensk lög um loftslagsmál séu uppfærð til samræmis.

Krafa ÍST 92:2022 um kolefnisjöfnun.

5.2.4 Offsetting

Organization seeking to offset their emissions shall retire carbon credits to offset unavoidable significant emissions that cannot be completely reduced through internal mitigations or supply chain management.

The organization may however approach offsetting for remaining emissions with two approaches or combination of both. (See also Figure 1)

a) Forward compensation: this involves where the organization has projected GHG emissions for coming years and its reduction and mitigation strategy involves removal of GHG emissions within or outside their organizational boundary. The organizations may support climate action directly where they are reimbursed with pending carbon credits. When their impacts have been verified and the carbon credits become active, they shall be retired accordingly. This shall be followed by an annual true-up process to ensure that the number of retired carbon credits is at least equal to actual measured significant GHG emissions subject to carbon offsetting.

b) Annual offsetting: this involves retiring carbon credits for the claim period.

When organizations approach offsetting with a) they shall not claim carbon offsetting until impacts have been verified and aggregated significant emissions, internal mitigation actions and retired carbon credits net to zero. They may however disclose their strategy towards long term carbon offsetting.

For remaining GHG emissions, that cannot be avoided, the organization shall report carbon credits (Ex-Ante and Ex-Post) purchased or developed for the purpose of offsetting GHG emissions short-term and long-term, the organization shall list such carbon credits (Ex-Ante and Ex-Post) and their retirements separately from GHG reduction initiatives.

The GHG project generating carbon credits being used for carbon offsetting shall be validated, and GHG emissions mitigations verified by independent validation and verification bodies through recognized GHG programs that fulfil integrity principles of carbon credits and/or the requirements set out in section 5.2.7.

Carbon credits eligible for use as part of a carbon offsetting claim shall at a minimum conform to the requirements set out in section 5.3 and ÍST EN ISO 14064-2.

Carbon credits shall be retired electronically in a carbon registry. The retirement should be clearly attributed to the carbon offsetting claim and the organization making the claim. The retirement of the carbon credit and the reference to the claim is important to prevent double counting.

The carbon registry used to retire carbon credits shall be publicly accessible and a reference to the retirement shall be included in public reporting documentation.

Skilgreiningar (ekki tæmandi)

3.2.2 carbon offsetting

measures in order to compensate for significant outstanding GHG emissions with retirement of carbon credits after the organization has undertaken all reasonable reduction measures.

3.2.3 carbon registry
centralized electronic registry that provides registration of GHG projects and issuances of electronic carbon credits generated by such projects. Further transfers of such credits and retirement for offsetting emissions.

3.2.5 carbon credit/ex-post

a unique transferrable instrument issued electronically in a centralized registry representing a GHG emission mitigation in an amount of one (1) metric tonne of CO₂-eq, that has been verified in that its impacts are real and can be used for offsetting emissions by organizations.

3.2.7 compensation of emissions

Compensation involves actions by organizations to compensate for their unavoidable remaining GHG emissions by:

1) Offsetting their GHG emissions (see definition of carbon offsetting).

2) Purchasing pending carbon credits that are later used to offset emissions, once they fulfil all necessary requirements,

3) Implementing and operating GHG removal project according to ÍST EN ISO 14064-1 following ÍST EN ISO 14064-2 and section 6.3 within or outside of its organizational boundary.

4) Directly supporting climate actions outside their organizational boundary, that do not fulfil the requirements of carbon offsetting.

Note for entry: Number 3) and 4) are not applicable for carbon offsetting but can compensate for GHG emissions.

3.2.18 pending carbon credits/ex-ante

carbon credit issued for projected volume of GHG emissions mitigation over the project lifetime in part or full (crediting period). Pending/Ex-ante carbon credits become Ex-post credits after GHG emissions mitigation impacts have been verified. Ex-ante credits may not be retired and used for carbon offsetting.

Fagstaðlaráð í umhverfis- og loftslagsmálum telur að með auknum kröfum sem byggja þeirri reynslu sem hagsmunaaðilar hafa byggt upp hér á landi sé hægt að endurheimta traust til fyrirtækja sem halda fram kolefnisjöfnun og þeirra verkefna sem framkvæma mikilvægar mótvægisaðgerðir í tilgangi sölu árangurs í formi kolefniseininga, en án þeirra munu markmið Íslands ólíklega nást.

Virðingarfyllst,

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ritari fagstaðlaráðs í umhverfis- og loftslagsmálum