

BIDCARBON™

BCM001

*BidCarbon (Pyrogenic Carbon Capture
and Storage in Agricultural Systems)
Methodology and Data Asset Value*

*made under subsection 90.(1) of the
BidCarbon (Carbon Farming) Standard 2025*

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Part 1—Preliminary

1. Name

This methodology is the BidCarbon (Pyrogenic Carbon Capture and Storage in Agricultural Systems) Methodology and Data Asset Value.

2. Commencement

This methodology commences on the day after it is registered.

3. Authority

This methodology is made under subsection 90.1(1) of the BidCarbon (Carbon Farming) Standard 2025.

4. Duration

This methodology remains in force for the period that:

- (1) begins when this methodology commences; and
- (2) unless this methodology is sooner revoked, ends on the day before it would otherwise be repealed under subsection (3);
- (3) this subsection repeals a methodology on the first 1 October falling on or after the tenth anniversary of registration of the methodology.

5. Definitions

In this methodology:

- (1) **Accredited Data Service Providers** —see [subsection 88.\(2\)](#).
- (2) **accredited AWT facility** has the meaning given by Division 3 of Part 2 of the [BPS Standard](#).
- (3) **activity area** means the area that contains the specific location or locations at which a [source separation activity](#) is implemented.

Note: The activity area for a [source separation activity](#) must be in one State (or similar division) or Territory only (see [subsection 17.\(1\)](#)).

- (4) **Aboriginal land council** has the meaning given by the [Carbon Farming Standard](#).
- (5) **agricultural waste** has the meaning given by subsection 7.1(1) of the [BPS Rule](#).
- (6) **APMP** means the Asia Pacific Metrology Programme.
- (7) **applicable carbon sequestration right** has the meaning given by the [Carbon Farming Standard](#).
- (8) **application** means one of the following:
 - (a) if a proponent is applying to the Working Body for declaration of a [PyCCS project](#) as an [eligible offsets project](#) under section 22 of the [Carbon Farming Standard](#)—that application;
 - (b) if a proponent is applying to vary a declaration in relation to the [project area](#) for the purposes of section 29 of the [Carbon Farming Standard](#)—that application.
- (9) **appropriate measuring requirements**, in relation to a measurement or estimate, means requirements that are consistent with:
 - (a) requirements that apply in relation to similar measurements or estimates under the [Weights and Measures Codes of Practice](#); or
 - (b) relevant standards and other requirements under the Weights and Measures Act 1985, or similar legislation issued by other countries.

- (10) *AWT facility* or *alternative waste treatment facility* has the meaning given by the BPS Standard.
- (11) *agricultural waste activity* has the meaning given by subsection 15.(3).
- (12) *Average Quantity System* or *AQS* —see subsection 105.(1).
- (13) *AQS mark* has the meaning given by section 1.2 of the Biochar Trade Requirements.
- (14) *AQS biochar* has the meaning given by section 1.2 of the Biochar Trade Requirements.
- (15) *aggregated waste diversion activity* has the meaning given by section 14.
- (16) *affected by closedowns* —see the table in subsection 27.(2).
- (17) *bare fallowed*, in relation to land, means land that is not seeded and has less than 40% ground cover for 3 months or longer.
- (18) *belt weighers* means the continuous totalising automatic weighing instruments.
- (19) *BidCarbon Mapping Guidelines* means the BidCarbon Carbon Farming (BCF) Mapping Guidelines.
- (20) *biochar* means defined as a solid material generated by heating biomass to a temperature in excess of 350°C under conditions of controlled and limited oxidant concentrations to prevent combustion. These processes can be classified as either pyrolysis technology (in which oxidants are excluded), or gasification technology (in which oxidant concentrations are low enough to generate syngas).
- (21) *biochar type* —see the table in subsection 47.(2).
- (22) *biobased product* means a product that:
 - (a) is manufactured by a waste treatment facility or unit; and
 - (b) contains material that was previously waste biomass type diverted from source by a source separation activity; and
 - (c) has been produced to a saleable quality.
- Note:** The BioPreferred® Programme of the United States Department of Agriculture designates categories of biobased products which are eligible for federal procurement preference, including the following:
 - (a) compost;
 - (b) landscape mulch;
 - (c) mine site remediation material;
 - (d) soil conditioner (including biochar).
- (23) *biochar production emission activity* has the meaning given by subsection 5.(1) of the BPS Standard.
- (24) *biochar production systems* has the same meaning as in the BPS Rule.
- (25) *Biochar Trade Requirements* means the Biochar Trade Measurement (Packaging) Requirements 2025.
- (26) *biomass* means organic matter other than fossilised biomass.
Examples of fossilised biomass: Coal, lignite.
- (27) *BITP 6* means the BidCarbon Instrument Test Procedures for Non-automatic Weighing instruments.
- (28) *BITP 7* means the BidCarbon Instrument Test Procedures for Continuous Totalising Automatic Weighing Instruments (Belt Weighers).
- (29) *BPS Standard* means the Biomass Energy (Biochar Production Systems) Standard 2025.
Note: Any amendments affecting shall be made available on the Standard Register (www.bidcarbon.org/standard-register).
- (30) *BPS Rule* means the Biomass Energy (Biochar Production Systems) Rule 2025.
Note: Any amendments affecting shall be made available on the Standard Register (www.bidcarbon.org/standard-register).
- (31) *CEA or carbon estimation area* —see subsection 1.(1) of Schedule 1.

Note: A carbon estimation area may consist of a single area of land with an unbroken perimeter or of several adjacent or non-adjacent, discrete areas of land of differing sizes and shapes—see [section 20](#).

(34) ***Carbon Farming Standard*** means the BidCarbon (Carbon Farming) Standard 2025.

Note: Any amendments affecting shall be made available on the Standard Register (www.bidcarbon.org/standard-register).

(35) ***carbon storage***, in relation to greenhouse gases, means storage of the greenhouse gases in a CEA or non-CEA:

- (a) in accordance with the relevant authority and any applicable Country, State (or similar division) or Territory legislation governing the use of the CEA or non-CEA; and
- (b) in a way that the greenhouse gases would not be released into the atmosphere.

(36) ***certified emission reductions*** means a certified emission reduction issued outside the United Kingdom in accordance with the relevant provisions of the Kyoto rules.

(37) ***clearing*** means the conversion of land with forest cover to land without forest cover through the destruction of trees or saplings by intentional burning, mechanical or chemical means.

(38) ***CO₂-e*** means the GWP of greenhouse gas emissions expressed as carbon dioxide equivalent.

(39) ***commercial and industrial waste*** has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

(40) ***construction and demolition waste*** means waste generated from construction and demolition activities.

(41) ***cover crop*** means a crop that is planted for the purposes of improving the soil by providing ground cover.

(42) ***charity diversion activity*** has the meaning given by [section 16](#).

(43) ***cropping*** means using land to grow agricultural crops for commercial purposes.

Note : Cropping includes growing woody horticulture such as vines in vineyards but does not include planting forests.

(44) ***Data Service Provider*** for a State (or similar division) or Territory, means a third-party service provider who engages in the activity of owning, controlling or operating a Data Management System in the State (or similar division) or Territory.

(45) ***determination of mass for commercial transactions*** means which deals with commercial transactions where goods are bought or sold by mass.

Note: For example: using a weighing instrument to weigh a load of timber.

(46) ***diverted from source*** means:

- (a) diverted from landfill; or
- (b) separated at the point of waste generation and transports to an waste treatment facility or unit.

(47) ***dry matter*** has the meaning given by the Fuel Supply Handbook for Biomass-Fired Power Projects. It was published by the World Bank Group on 2 September 2010.

Note: The Fuel Supply Handbook for Biomass-Fired Power Projects website was <http://documents.worldbank.org/curated/en/546111468019170010/China-Biomass-Cogeneration-Development-Project-fuel-supply-handbook-for-biomass-fired-power-projects>

(48) ***eligible land***—see [subsection 18.\(1\)](#).

(49) ***eligible biochar baseline*** has the meaning given by subsection 5.(1) of the BPS Standard.

(50) ***eligible waste treatment technology*** has the meaning given by subsection 5.(1) of the BPS Standard.

(51) ***eligible management activity***— see [subsection 8.\(4\)](#).

(52) *emissions accounting area*—see [subsection 1.\(6\) of Schedule 1](#).

(53) *energy crops* has the meaning given by section 10 of the [BPS Rule](#).

 Note 1: This category comprehends non-food, lignocellulosic crops, belonging to the 2nd generation feedstock. Species included are both herbaceous and woody: miscanthus, switchgrass, reed canary, giant reed, cardoon, willow, poplar and eucalyptus.

 Note 2: Crops that are unsuitable for human or animal consumption and are grown exclusively or primarily for the purpose of producing biomass for energy purposes in an agricultural rather than a forestry context.

(54) *exclusion area*—see [subsection 1.\(5\) of Schedule 1](#).

(55) *expansion waste diversion activity* has the meaning given by [section 13](#).

(56) *fertiliser* means any synthetic or non-synthetic substance that supplies key chemical elements to plants and soils to enhance plant growth and the fertility of soils.

(57) *forestry residues* has the meaning given by the BidCarbon Standard Biochar for Soils.

(58) *fuel* means a substance mentioned in column 2 of an item in Schedule 1 to the [GHGR Rule](#) other than a substance mentioned in items 58 to 66.

(59) *garden and park* or *garden* means waste includes whole trees and tree trimmings, and possibly some wood products such as fence posts or other wood products used in gardens or parks.

(60) *gasification* has the meaning given by subsection 2.(1) of the [BPS Rule](#).

(61) *gasification technology* has the meaning given by subsection 2.(1) of the [BPS Rule](#).

(62) *GHGR Rule* means the Greenhouse Gas Reporting Rule 2025.

(63) *government body* means the Country, a State, a Territory or an authority of the Country or of a State (or similar division) or Territory.

(64) *GWP* means the global warming potential of [greenhouse gases](#).

(65) *GWP_{N2O}* means the global warming potential value of AR6 for nitrous oxide set out in section 2.2 of the [GHGR Rule](#).

(66) *gypsum* means a product which is mainly composed of calcium sulfate dihydrate (CaSO₄·2H₂O) and is used to manage soil sodicity or magnesic properties, or improve the structure of sodic clay soils.

(67) *high-scale technology* has the meaning given by subsection 2.(1) of the [BPS Rule](#).

(68) *high temperature* means ≥600 °C.

(69) *hypersulfidic material* has the meaning given by the Australian Soil Classification (Second Edition) published by the Commonwealth Scientific and Industrial Research Organisation in 2016.

 Note: In 2018, the second edition of the Australian Soil Classification could be accessed from <http://www.clw.csiro.au/> with the glossary available at http://www.clw.csiro.au/aclep/asc_re_on_line_V2/soilglos.htm#br

(70) *IBM® Envizi ESG Suite Emission Factors document* means the management of all publicly available emissions factors by the IBM® Envizi ESG Suite, with data originating from 'emissions factor' files published by certain countries or organisations, which are subject to revision or update and take effect upon such changes.

 Note: The IBM® Envizi ESG Suite Emissions Factors document website is located at <https://www.ibm.com/docs/en/envizi-esg-suite?topic=reference-emission-factors>

(71) *ILAC* means the International Laboratory Accreditation Cooperation- Mutual Recognition Arrangement.

(72) *inert waste* means waste materials that contain no more than a negligible volume of degradable organic carbon and includes the following waste:

 (a) concrete;

 (b) metal;

- (c) plastic;
- (d) glass;
- (e) asbestos concrete;
- (f) soil.

(73) *information asset* has the meaning given by the Guide to developing a data inventory.

(74) *intention notice time* has the meaning given by [subsection 31.\(6\)](#).

(75) *ineligible non-synthetic fertiliser*: a non-synthetic fertiliser is ineligible if it includes biomass that does not satisfy one of the following:

- (a) the biomass previously formed part of a source separation activity;
- (b) the biomass is sourced from within a carbon estimation area that is part of the project.

(76) *irrigation infrastructure operator* means a water service infrastructure is operated for the purposes of delivering water for the primary purpose of being used for irrigation:

- (a) each infrastructure operator for the water service infrastructure is an irrigation infrastructure operator ; and
- (b) the water service infrastructure is the irrigation network of each of those irrigation infrastructure operators.

(77) *irrigation right* means a right that:

- (a) a person has against an irrigation infrastructure operator to receive water; and
- (b) is not a water delivery right.

(78) *irrigation efficiency savings* means improvements to the efficiency of irrigated water that:

- (a) results from improving the efficiency of one or both of the following:
 - (i) on-farm irrigation infrastructure;
 - (ii) management practices; and
- (b) are not achieved by new or upgraded on-farm irrigation infrastructure funded by a Country, State (or similar division) or Territory program.

(79) *laboratories licensed by the laboratory* means an accredited laboratory licensed by the charity and such accreditation shall be provided by a governmental authority or an ILAC member.

Note: The charity confers no endorsement or quality assurances regarding these laboratories, nor does it make any claims regarding the validity of the laboratory or its test results.

(80) *land management strategy*—see [subsection 25.\(1\)](#).

(81) *small-scale technology* has the meaning given by subsection 2.(1) of the BPS Rule.

(82) *low temperature* means 350–450 °C.

(83) *maintain*: maintaining a eligible management activity at a point in time includes the circumstance where a completed eligible management activity has a continuing impact on the storage of additional soil organic carbon in the land at that point in time.

(84) *material deficiency* means a concentration of one or more nutrients in the soil, where the concentration limits plant growth to 70% or less of the water limited yield potential, or of the water limited potential annual pasture growth, which could have been achieved.

Note: A material deficiency is assessed by a qualified person in accordance with industry best practice nutrient management.

(85) *medium temperature* means 450–600 °C.

(86) *methane* or CH_4 means a potent GHG consisting of a single carbon atom and four hydrogen atoms.

(87) *monitoring requirements* means the requirements set out in [Subdivision B of Division 3 of Part 5](#).

(88) *municipal garden and park waste activity* has the meaning given by [subsection 15.\(4\)](#).

(89) *municipal solid waste* or *MSW* has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

(90) *native forest* means a local indigenous plant community:

- (a) the dominant species of which are trees; and
- (b) containing throughout its growth the complement of native species and habitats normally associated with that forest type or having the potential to develop those characteristics; and
- (c) including a forest with those characteristics that has been regenerated with human assistance following disturbance; and
- (d) excluding a *plantation* of native species or previously logged native forest that has been regenerated with non-endemic native species.

(91) *Navigation Satellite System* has the meaning given by the [Supplement](#).

(92) *net abatement amount*, for an *eligible offsets project* in relation to a *reporting period*, means the *carbon dioxide equivalent* net abatement amount for the *project* in relation to the *reporting period* for the purposes of paragraph 90.(1)(c) of the *Carbon Farming Standard* (see also [section 40](#) of this methodology).

(93) *network* or *network of facilities or units* means two or more waste treatment facilities or units that form a network if:

- (a) each *facility or unit* is capable of producing biochar using a particular supply (the relevant supply) of a *waste biomass type*; and
- (b) the production of biochar at each such *facility or unit*, using the relevant supply, is capable of being coordinated in such a way as to enable a greater number of BidCarbon removal units to be created in respect of the total biochar produced during a year than would otherwise be created.

(94) *new irrigation* means applying new or additional irrigation to land which involves obtaining water from *irrigation efficiency savings* made after the declaration of the project, which may occur inside or outside of the *carbon estimation area* on which the new or additional irrigation is carried out.

(95) *new waste diversion activity* has the meaning given by [section 12](#).

(96) *nominal quantity* has the meaning given by section 1.2 of the *Biochar Trade Requirements*.

(97) *nominated waste treatment facility or unit*, for a *source separation activity* that is implemented by an *PyCCS project*, means a *waste treatment facility or unit* at which *waste biomass type diverted from source* by the activity will be processed, nominated as such in:

- (a) the application made under section 22 of the Carbon Farming Standard in relation to the project; or
- (b) a notification given to the *Working Body* by the *project proponent* under section 96 of this methodology.

(98) *non-monitored period* has the meaning given by [subsection 97.\(1\)](#).

(99) *non-carbon estimation area or non-CEA* means an area outside the *project area* that is not part of the *carbon estimation area*, where land management activity, as described in [subparagraph 8.\(4\)\(a\)\(i\)](#), are carried out.

Note: The non-carbon estimation area is not subject to the requirements of [Subdivision B](#) of [Division 1](#) of [Part 3](#).

(100) *non-synthetic fertiliser* means any biologically-derived solid or liquid substance that:

- (a) where relevant—must be applied to the surface of, or incorporated into, agricultural soils in accordance with the laws and regulations of the relevant State (or similar division), Territory or local government; and
- (b) is used to do one or both of the following:
 - (i) supply *nutrients* to plants and soils;
 - (ii) enhance plant growth and soil fertility; and

- (c) does not include:
 - (i) non-biodegradable substances, such as plastics, rubber or coatings; or
 - (ii) ineligible non-synthetic fertiliser; or
 - (iii) biochar.

(101) ***nutrient*** means one or more of the following elements:

- (a) nitrogen;
- (b) phosphorus;
- (c) potassium;
- (d) sulphur.

(102) ***off-taker*** means a person who purchases AQS biochar through an e-commerce transaction from a retailer, and who:

- (a) holds a legal or equitable estate or interest that constitutes a applicable carbon sequestration right in relation to land; and
- (b) the land referred to in paragraph (a) may be:
 - (i) recognised land; or
 - (ii) non-recognised land; and
- (c) the land referred to in paragraph (a) may be located within a carbon estimation area, an emissions accounting area, or a non-carbon estimation area; or
- (d) is a responsible landholder in relation to land within a carbon estimation area.

Note: For the purposes of this methodology, the owner or operator of a waste treatment facility or unit is not precluded from being an off-taker.

(103) ***OIML*** means the International Organization of Legal Metrology (Organisation Internationale de Métrologie Légale, OIML), 11, rue Turgot, F-75009 Paris, France.

(104) ***organic waste*** has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

(105) ***original activity*** has the meaning given by [subsection 30.\(1\)](#).

(106) ***packaging*** has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

(107) ***pasture*** means land that is continuously under any combination of perennials, annual grasses, or legumes, and on which production livestock is raised.

(108) ***permanent pasture*** means agricultural land that is:

- (a) continuously under pasture, including perennials and annual grasses and legumes; and
- (b) not bare fallowed.

(109) ***plantation*** means an intensively managed stand of trees of native or exotic species, created by the regular placement of seedlings or seed.

(110) ***potential activity*** has the meaning given by [subsection 30.\(2\)](#).

(111) ***primary processing waste activity*** has the meaning given by [subsection 15.\(2\)](#).

(112) ***Prepackaged Register*** has the meaning given by section 1.62 of the Biochar Trade Requirements.

(113) ***primary processing waste*** means waste from processing of agricultural products.

(114) ***project declaration date*** means the date on which the declaration of a PyCCS project as an eligible offsets project under section 27 of the Carbon Farming Standard takes effect.

(115) ***project waste biomass type*** means a waste biomass type that is collected by the project at a network of facilities or units, and that is processed, comminuted and transportation for the purpose of carbon storage by the project, without being co-mingled with any waste that is processed, comminuted and transported for a purpose other than being carbon storage.

(116) ***project*** means a PyCCS project.

(117) ***production livestock*** means livestock managed for production purposes and from which commercial products or services are derived.

(118) *prepackaged product* has the meaning given by section 1.2 of the Biochar Trade Requirements.

(119) *PyCCS project* (Pyrogenic Carbon Capture and Storage project) has the meaning given by subsection 8.(5).

(120) *PyCCS project plan* has the meaning given by subsection 10.(2).

(121) *pyrolysis technology* has the meaning given by subsection 2.(1) of the BPS Rule.

(122) *qualified person* means a person who:

- (a) natural person:
 - (i) have knowledge of agronomy and plant nutrition; and
 - (ii) have experience in the provision of agricultural production advice; and
 - (iii) have a good understanding of the influence of agricultural management on soil carbon; and
 - (iv) have no financial interest in the PyCCS project; and

Note: Being paid for preparing a land management strategy would not involve a breach of paragraph (d).

 - (v) meet any requirements included in the Supplement.
- (b) BidCarbon Artificial Intelligence (AI) Interpretation Function.

Note: At present, the function is supported by artificial intelligence models, including DeepSeek, and is being piloted in China. Use of the function requires access through a WeChat mini-program.

(123) *qualified small-scale technology unit* means a small-scale technology unit registered in the Register of small-scale technology units.

(124) *recognised land* means an basic agricultural land in accordance with a recognised law of a State (or similar division) or Territory.

(125) *recognised law of a State (or similar division) or Territory* means a law that makes provision for regulating the implementation and carbon storage of biochar in a recognised land in that State (or similar division) or Territory. It must meet, or be part of a legislative framework that in combination meets, the following criteria:

- (a) the law or legislative framework requires the owners or operators of proposed projects to provide detailed assessments and technical specifications of the proposed land to the person or body responsible for the administration of that law or framework. These must include the estimated sequestration capacity and the ability to use the land for carbon storage and biochar implementation;
- (b) the law or legislative framework imposes requirements, or requires conditions to be imposed on or in relation to the recognised licence, about the biochar to be implementation, including technical specifications of the typology and eligible waste treatment technology of the PyCCS projects;
- (c) the law or legislative framework requires monitoring and regular reporting of biochar intended for land sequestration, at a minimum for the duration of the relevant authority;
- (d) the law or legislative framework requires all risks to public health and the surrounding environment to be identified in a detailed assessment;
- (e) the law or legislative framework requires mitigation and management strategies to be developed and implemented to address identified risks;
- (f) the law or legislative framework establishes criteria for when a proposed project will be required to be notified widely and be subject to public consultation;
- (g) the law or legislative framework requires relevant stakeholders to be advised of the proposed project;
- (h) the law or legislative framework provides for site plans (however described) of the proposed project to be regularly reviewed by the person or body responsible for the

administration of that law or framework periodic reports regarding project operations to be provided to that person or body.

(126) ***recognised licence*** means an authorisation (however described) issued to use an eligible waste treatment technology, issued to a person under a recognised law of a State (or similar division) or Territory.

(127) ***registered charity*** means an entity that is registered under:

- the Companies Act 2006; or

Note : Including social enterprises.

- the Charities Act 2011; or
- a foreign law that corresponds to a law mentioned in paragraphs 125.(a) and (b).

(128) ***registered aboriginal corporation*** has the same meaning as in the Carbon Farming Standard.

(129) ***relevant authority*** means, for an PyCCS project accordance with a recognised law of a State (or similar division) or Territory, a recognised licence issued under that law.

(130) ***responsible landholder*** means any person who, whether by reason of ownership or otherwise, has operational control, of the relevant land.

(131) ***responsible environmental protection agency***, for a State (or similar division) or Territory, means:

- if a government agency responsible for environmental protection in the State (or similar division) or Territory notifies the Regulator, in writing, that it is the only responsible soil agency for the State (or similar division) or Territory for the purposes of this definition—that agency; or
- if paragraph (a) does not apply—a government agency responsible for environmental protection in the State (or similar division) or Territory; or
- if neither paragraph (a) nor (b) applies, the Chief Executive Officer of the Aboriginal land council.

(132) ***saleable quality*** has the meaning given by subsection 47.(1) of the BPS Rule.

(133) ***scope 1 emissions*** and ***scope 2 emissions*** have the same meaning as in the Greenhouse Gas Reporting Standard.

(134) ***section 22 application***, in relation to an eligible offsets project, means the application under section 22 of the Carbon Farming Standard for the declaration of the project as an eligible offsets project.

(135) ***section 27 declaration***, in relation to an eligible offsets project, means the declaration under section 27 of the Carbon Farming Standard that the project is an eligible offsets project.

(136) ***section 29 application***, in relation to an area of land, means an application made under requirements or principles made for the purposes of section 29 of the Carbon Farming Standard to vary a section 27 declaration in relation to the area.

(137) ***section 99 application***, in relation to an eligible offsets project, means a request under subsection 99 (1) of the Carbon Farming Standard to approve the application of this methodology to the project with effect from the start of a reporting period.

(138) ***separated at the point of waste generation*** has the meaning given by section 6.

(139) ***shortfall***—see section 7 of Schedule 2.

(140) ***small-scale technology unit*** has the meaning given by subsection 2.(2) of the BPS Rule.

(141) ***soil organic carbon*** means the carbon contained within soil organic matter, other than mineralised carbon.

(142) ***soil amendment*** means a substance to improve the health or quality of soil, such as fertiliser, biochar, gypsum or recycled organic materials.

(143) **soil** means the unconsolidated mineral or organic matter on the surface of the earth that has been subjected to and shows effects of genetic and environmental factors of: climate (including water and temperature effects), and macro- and microorganisms, conditioned by relief, acting on parent material over a period of time (ENVASSO, 2008).

(144) **solid waste** has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

(145) **source separation activity** has the meaning given by [subsection 9.\(3\)](#).

(146) **source separation bin** means an area intended for the stockpiling of:

- (a) a particular waste biomass type; or
- (b) a particular combination of waste biomass type.

(147) **source separation** has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

(148) **stratum** means an area in a carbon estimation area.

(149) **stubble** means the residue remaining on the soil surface after a crop has been harvested and prior to application of any management practice that incorporates the residues into the soil.

(150) **stubble removal event** means burning or baling that:

- (a) occurs in a carbon estimation area that is under crops; and
- (b) removes stubble from the area.

(151) **subactivity** has the meaning given by [subsection 14.\(2\)](#).

(152) **substitute newness requirement** has the meaning given by subsections [31.\(2\)](#) and [\(3\)](#).

(153) **Supplement** means the document entitled 'The Supplement—for Pyrogenic Carbon Capture and Storage in Agricultural Systems', as amended from time to time and made available on this methodology website.

Note : This methodology website was <https://www.bidcarbon.org/methods-bcm001>

(154) **surface soil** means a depth of 0-10 centimetres.

(155) **statutory declaration** has the same meaning as in the Carbon Farming Standard.

(156) **synthetic fertiliser** means any synthetic substance that:

- (a) is used to supply nutrients to plants and soils to enhance plant growth and the fertility of soils; and
- (b) where relevant—must be applied to the surface of, or incorporated into, agricultural soils in accordance with the laws of the relevant State (or similar division), Territory or local government; and
- (c) does not include biochar.

(166) **thinning** has the meaning given by subsection 2.(1) of the BPS Rule.

(167) **tillage** means any form of mechanical preparation of the soil.

(168) **transferring project** means a PyCCS project to which this methodology applies as a result of an approval under section 101 of the Carbon Farming Standard.

(169) **transportation** includes conveyance, and **transports** has a corresponding meaning.

(170) **user satisfaction surveys** is part of the data quality, and potentially user feedback could be integrated into the planning process of monitoring requirements.

(171) **facility or unit or waste treatment facility or unit** has the meaning given by subsection 5.(1) of the BPS Standard.

(172) **waste audit** means a waste audit undertaken in accordance with [section 96](#).

(173) **waste biomass type** means the types of biomass specified in paragraphs (i) to (q) of the definition of eligible renewable energy source in subsection 20.(1) of the BPS Standard.

(174) **waste from processing of agricultural products** has the meaning given by subsection 7.(5) of the BPS Rule.

- (175) *waste management* has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.
- (176) *waste* means a material which has been purchased and paid for but which has not been turned into a marketable product.
- (177) *waste stream* means an organic waste-stream from one of the following:
 - (a) intensive animal production;
 - (b) manufacturing;
 - (c) primary processing waste;
 - (d) sawmill residue;
 - (e) municipal solid waste or commercial and industrial waste collection processes (other than processes involving human effluent).
- (178) *water access entitlement* means a perpetual or ongoing entitlement, by or under a law of a State (or similar division), to exclusive access to a share of the water resources of a water resource plan area.
- (179) *water allocation* means the specific volume of water allocated to water access entitlements in a given water accounting period.
- (180) *water delivery right* means a right to have water delivered by an infrastructure operator.
- (181) *weighing instrument* means a non-automatic weighing instrument, including a hanging scale, that may be used for trade and is not a road or rail weighbridge.
- (182) *weighted average quantity* see [section 5 of Schedule 2](#).
- (183) *Weights and Measures Codes of Practice* means the Greenhouse Gas Reporting (Weights and Measures) Codes of Practice 2025.

Note: Any amendments affecting shall be made available on the Standard Register (www.bidcarbon.org/standard-register).

- (184) *wetland* has the same meaning as in the Ramsar Convention.
- (185) *wood waste* has the same meaning as in the BPS Rule.
- (186) *wood and wood waste activity* has the meaning given by [subsection 15.\(5\)](#).
- (187) *woody vegetation* means trees and shrubs.

Note : Other words and expressions used in this methodology have the meaning given by the Carbon Farming Standard. These terms include:

BidCarbon removal unit
carbon abatement
carbon data rights certificate
carbon dioxide equivalent
crediting period
eligible carbon abatement
eligible offsets project
emission
greenhouse gas
offsets project
offsets report
permanence period
project
project area
project proponent
quarter
reporting period
Taxpayer Identification Number
Working Body

6. Meaning of *separated at the point of waste generation*

- (1) Subject to subsection (2), waste is separated at the point of waste generation if:
 - (a) the waste is disposed of into a source separation bin located where the waste is generated; and
 - (b) the waste consists of a waste biomass type that the bin is intended to contain.
- (2) For the purposes of a charity diversion activity, agricultural waste or wood waste is separated at the point of waste generation if the agricultural waste or wood waste is separated from other waste at the location where the waste is generated.

7. References to factors and parameters from external sources

- (1) If a calculation in this methodology includes a factor or parameter that is defined or calculated by reference to another instrument or writing, the factor or parameter to be used for a reporting period is the factor or parameter referred to in, or calculated by reference to, the instrument or writing as in force at the end of the reporting period.

Note: This means that calculations using historical data for a reporting period may not be correct for later reporting periods because reference instruments might have changed.
- (2) Subsection (1) does not apply if:
 - (a) this methodology specifies otherwise; or
 - (b) it is not possible to define or calculate the factor or parameter by reference to the instrument or writing as in force at the end of the reporting period.

Part 2—PyCCS projects

8. PyCCS projects

(1) For paragraph 90.1(a) of the Carbon Farming Standard, this methodology applies to an offsets project that satisfies the following:

Carbon capture, processing and production

- (a) the projects involve the implementation of one or more source separation activity to separate eligible organics from the point of waste generation; and
- (b) eligible organics are transported to:
 - (i) an waste treatment facility or unit for processing into biochar; or
 - (ii) a biomass pellet facility where biomass is processed into pellets using eligible waste treatment technology, which are supplied to a waste treatment facility or unit for use as fuel, with biochar recovered as a by-product.

Carbon storage

- (c) involves the sequestering of biochar in soil in an agricultural system must be carried out in accordance with subsection (4) or by adding additional eligible management activity; and
- (d) can reasonably be expected to result in eligible carbon abatement; and
- (e) has its project area is within an eligible country, with no external territories included.

(2) To avoid doubt, neither of the following is a PyCCS project:

- (a) a project that involves or includes the injection of greenhouse gases into a storage site which has the effect of enhanced oil, gas or hydrocarbon recovery;
- (b) a project that involves direct air capture and storage (that is, the capture from the atmosphere of greenhouse gases that would otherwise reside in the atmosphere and the injection of those greenhouse gases into, or their storage in, an underground geological formation, reservoir or site).

(3) Each of the following is a *source separation activity*:

- (a) an new waste diversion activity;
- (b) an expansion waste diversion activity;
- (c) an aggregated waste diversion activity;
- (d) an charity diversion activity;

(4) For this methodology, a management activity is an *eligible management activity* if it:

- (a) involves the application of AQS biochar to remediate soil and enhance carbon storage, and includes one or more of the following land management activities:
 - (i) applying nutrients to the land in the form of a synthetic fertiliser or non-synthetic fertiliser to address a material deficiency;
 - (ii) applying gypsum to remediate sodic or magnesic soils;
 - (iii) undertaking new irrigation;
 - (iv) re-establishing or rejuvenating a pasture by seeding;
 - (v) establishing, and permanently maintaining, a pasture where there was previously no pasture, such as on cropland or bare fallow;
 - (vi) altering the stocking rate, duration or intensity of grazing;
 - (vii) retaining stubble after a crop is harvested;
 - (viii) converting from intensive tillage practices to reduced or no tillage practices;
 - (ix) modifying landscape or landform features to remediate land;

Note : This may include, but is not limited to, practices implemented for erosion control, surface water management, drainage/flood control, or alleviating soil compaction. Practices may include controlled traffic farming, deep ripping, water ponding or other means.

(x) using mechanical means to add or redistribute soil through the soil profile; and

Note : This may include, but is not limited to, clay delving, clay spreading or inversion tillage.

(xi) using a cover crop to promote soil vegetation cover or improve soil health, or both; and

(b) is an improvement on the land management activities conducted in the agricultural system during the baseline period such that:

(i) at least one of the land management activities is new or materially different from the equivalent land management activity conducted during the baseline period; and

(ii) more carbon can reasonably be expected to be sequestered in that system as a result of carrying out that land management activity; and

Note : Paragraph (4)(b) is not intended to limit activities that may sequester carbon in soil, but to ensure that at least one new or materially different land management activity will be conducted for the project that can reasonably be expected to result in eligible carbon abatement.

(c) does not involve activities excluded by [section 23](#) or the carrying out of activities restricted by [section 24](#).

(5) A project covered by subsection (1) is a *PyCCS project*.

(6) A land management activity covered by subparagraphs (4)(a)(ix) or (x) is a *soil landscape modification activity*.

Part 3—Project requirements

Division 1—General

9. Operation of this Part

- (1) For paragraph 90.(1)(b) of the Carbon Farming Standard, section 10 requires an application under section 22 of the Carbon Farming Standard (for a declaration that a PyCCS project is an eligible offsets project) to be accompanied by a PyCCS project plan for the project and makes related provisions.
- (2) For paragraph 90.(1)(b) of the Carbon Farming Standard, sections 11 and 34 set out requirements that must be met for a PyCCS project to be an eligible offsets project.
- (3) For subparagraph 27.(4)(A)(a)(ii) of the Carbon Farming Standard, section 31 specifies a requirement in lieu of the newness requirement.
- (4) For paragraph 59.(3)(b) of the Carbon Farming Standard, section 33 specifies the crediting period for a PyCCS project.
- (5) Each project area and carbon estimation area of a PyCCS project must meet the requirements set out in Schedule 1 during each reporting period.

10. PyCCS project plan must accompany section 22 application

- (1) A section 22 application for a PyCCS project must be accompanied by the PyCCS project plan for the project.
- (2) The PyCCS project plan for a Pyrogenic Carbon Capture and Storage in agricultural systems project is a document that outlines aspects of the implementation of the project, including (but not limited to) the following:
 - (a) information about each relevant authority required for the project, including information about each relevant authority required for the project that has been obtained;
 - (b) a brief summary of the overall project operations, including the installation and operation;
 - (c) a detailed description of the manner and estimated capacity of biochar application at the carbon estimation area;
 - (d) a detailed description of the location and characteristics of each carbon estimation area to be used by the project, including its suitability for carbon storage, and the estimated capacity of biochar to be used at the carbon estimation area;
 - (e) a detailed description of the location of the carbon estimation areas to be used by the project, how the biochar will be applied to each carbon estimation area, and how they will be managed and monitored;
 - (f) a detailed description of the location and nature of the waste treatment facility or unit to be used by the project and, if a waste treatment facility or unit relates to waste biomass type collected from a landfill, a detailed description of the location of the landfill;
 - (g) a detailed description of the transport that will be used by the project for biochar between one or more waste treatment facility or unit and a carbon estimation area;
 - (h) details of the steps to be taken to ensure that biochar stored in a carbon estimation area will be carbon storage;
 - (i) a detailed description of how the risk of not applying biochar to CEAs will be monitored;

- (j) an outline of how monitoring of a carbon estimation area, and reporting about that monitoring, will be undertaken;
- (k) if multiple parties are involved in the project, a description of the project responsibilities of each party to the project;
- (l) information required about any workplace health and safety plan covering the operations of the project. This is to be in place in accordance with the legal requirements of the country, State (or similar division) or Territory in which the project is being carried out.
- (3) The project proponent must take reasonable steps to implement or oversee the implementation of the PyCCS project in accordance with the PyCCS project plan (as revised from time to time pursuant to subsection (4)) until the end of the crediting period.
- (4) The project proponent must revise the PyCCS project plan if:
 - (a) the project proponent's implementation of the PyCCS project changes materially from that outlined in the PyCCS project plan; and
 - (b) the Working Body notifies the project proponent that a particular issue omitted from, or covered by the PyCCS project plan needs to be addressed—by the date specified in the notification (which must be at least three months from the date of the notification).

11. Requirements for a PyCCS project

A PyCCS project must not use a waste treatment facility or unit for the processing and production of biochar if the waste treatment facility or unit has previously been identified as the waste treatment facility or unit for the second project in an offset report for another PyCCS project (the second project) that has been submitted to the Working Body for the processing and production of biochar.

Subdivision A—Source separation activities

12. Requirements for new waste diversion activities

- (1) An activity is a *new waste diversion activity* if:
 - (a) the requirements set out in subsections (2) and (3) are met; and
 - (b) the activity is not a subactivity in an aggregated waste diversion activity.
- (2) The activity must involve waste biomass type being:
 - (a) separated at the point of waste generation from a single waste stream; and
 - (b) diverted from source; and
 - (c) transported to within the project area and:
 - (i) processed at a:
 - (A) accredited AWT facility; or
 - (B) qualified small-scale technology unit; or
 - (ii) processed at a biomass pellet facility where biomass is processed into pellets using eligible waste treatment technology, which are supplied to waste treatment facility or unit for use as fuel, with biochar recovered as a by-product.
- (3) During the relevant 24-month period for the project, material consisting of the same waste biomass type or types as the waste stream diverted from source by the activity must have been:
 - (a) generated in the activity area; and
 - (b) either:
 - (i) crushed and returned to farmland in an uncomposted state; or

- (ii) disposed of in landfill; or
- (iii) removed by burning; or
- (iv) improperly disposed of as waste.

13. Requirements for expansion waste diversion activities

- (1) An activity is an *expansion waste diversion activity* if:
 - (a) the requirements set out in subsections (2) and (3) are met; and
 - (b) the activity is not a subactivity in an aggregated waste diversion activity.

Expansion of an existing activity

- (2) The activity must involve waste biomass type being:
 - (a) separated at the point of waste generation from a single waste stream; and
 - (b) diverted from source; and
 - (c) processed at a:
 - (i) accredited AWT facility; or
 - (ii) qualified small-scale technology unit.
- (3) as a result of the expansion of an existing activity.
- (3) During the relevant 24-month period for the project, material consisting of the same waste biomass type or types as the waste stream diverted from source by the activity must have been:
 - (a) generated in the activity area; and
 - (b) diverted from source by the existing activity; and
 - (c) processed at a:
 - (i) accredited AWT facility; or
 - (ii) qualified small-scale technology unit.

14. Requirements for aggregated waste diversion activities

- (1) A project proponent that undertakes 2 or more activities may choose to include some or all of the activities in an *aggregated waste diversion activity* if:
 - (a) were the activities not included, they would be new waste diversion activities or expansion waste diversion activities; and
 - (b) diverted from source; and
 - (c) the waste biomass type is processed at the same waste treatment facility or unit within the network of facilities or units.
- (2) An activity that is included in an *aggregated waste diversion activity* is a *subactivity*.

Note 1: An aggregated waste diversion activity may consist of both activities that would otherwise be new waste diversion activities and activities that would otherwise be expansion waste diversion activities.

Note 2: An aggregated waste diversion activity is a single source separation activity.

- (3) If:
 - (a) the project proponent decides to no longer include a particular subactivity in an *aggregated waste diversion activity*; and
 - (b) as a result of that decision, the aggregated waste diversion activity consists of only one remaining subactivity;

the project proponent may continue to treat the remaining subactivity as an aggregated waste diversion activity.

Note : The project proponent must notify the Working Body if the project proponent decides to no longer include a particular subactivity in an aggregated waste diversion activity (see [subdivision 78.\(5\)](#)).

15. Requirements for particular kinds of new waste diversion activities, expansion waste diversion activities and aggregated waste diversion activities

(1) An activity that is a new waste diversion activity, an expansion waste diversion activity or a subactivity in an aggregated waste diversion activity may (but need not) be:

- a primary processing waste activity; or
- a agricultural waste activity; or
- a municipal garden and park waste activity; or
- a wood and wood waste activity.

Note : If a new waste diversion activity, an expansion waste diversion activity or a subactivity is of a kind mentioned in any of paragraphs (a) to (b), the table in section 55 may be used to work out the quantity of a waste biomass type present in material collected by the activity or subactivity (see sections 53 and 54).

(2) To be a ***primary processing waste activity***, the activity must meet the following requirements:

- the activity involves separating the waste biomass types – bagasse, nut shells and pits – at the separated at the point of waste generation from the waste stream;
- the primary processing waste must be primarily free of packaging when it is separated at the point of generation;
- the waste biomass type must be disposed of into a source separation bin that is intended to contain only that waste biomass type.

(3) To be a ***agricultural waste activity***, the activity must meet the following requirements:

- the activity must involve the waste biomass types branches and wheat straw being separated at the point of waste generation from a single waste stream;
- agricultural waste must be deposited in an area that is separate from the composting area.
- the implementation of the activity must include community education and engagement activities.

(4) To be a ***municipal garden and park waste activity***, the activity must meet the following requirements:

- the activity must involve the waste biomass type branches being separated at the point of waste generation from the waste stream;
- the branches must be disposed of into a source separation bin that is intended to contain only that waste biomass type.
- the implementation of the activity must include community education and engagement activities.

(5) To be a ***wood and wood waste activity***, the activity must meet the following requirements:

- the activity must involve the waste biomass type wood and wood waste being separated at the point of waste generation from the waste stream;
- the wood and wood waste must be disposed of into a source separation bin that is intended to contain only that waste biomass type.

16. Requirements for charity diversion activities

(1) An activity is considered a ***charity diversion activity*** if it meets the requirements set out in subsections (2) and (3).

(2) The activity must involve waste biomass type that is:

- separated at the point of waste generation from the waste stream; and
- diverted from source; and

- (c) used by one or more registered charities for a charitable purpose.

Note : For the definition of *charitable purpose*, see section 3 (1) of the Charities Act 2011.

- (3) During the relevant 24-month period for the project, the waste biomass type must have been:
 - (a) generated in the activity area; and
 - (b) either:
 - (i) crushed and returned to farmland in an uncomposted state; or
 - (ii) disposed of in landfill; or
 - (iii) removed by burning; or
 - (iv) improperly disposed of as waste.

Note : Evidence provided with the application may include farm records or receipts from bales sold.

- (4) In determining whether the requirement in paragraphs (3)(b) and (c) is met, simply disregard any activity of a kind mentioned in subsection (2) that was undertaken by the project proponent in the activity area during the relevant 24-month period for the project.

17. Implementation of source separation activities

- (1) The activity area for a source separation activity must be located within a 50-kilometre radius of the nominated waste treatment facility or unit.

Note : Where the activity area is located beyond a 50-kilometre radius of the nominated waste treatment facility or unit, data from that activity area cannot be uploaded or accepted through the dMRV system.

- (2) The project may involve the implementation of 2 or more source separation activities in the same activity area even if the activities (or any of them) are not subactivities in an aggregated waste diversion activity.

Subdivision B—Carbon estimation areas

18. Project area and eligible land

- (1) The project area must include land (eligible land) meeting the following requirements:
 - (a) during the whole of the reporting period the land was used for one or more of the following agricultural uses:
 - (i) pasture;
 - (ii) cropping;
 - (iii) bare fallowed;
 - (b) there are no dwellings or other structures on the land;
 - (c) as at the end of the reporting period, it was reasonable to expect that carrying out the eligible management activities proposed by the relevant land management strategies will increase the carbon storage in the land.
- (2) Land is not eligible land if:
 - (a) the land:
 - (i) is or becomes a project area or part of a project area of another eligible offsets project; and
 - (ii) is land with forest cover or land with forest potential; or

Note : Land with forest cover or land with forest potential may be eligible land provided it meets the requirements in subsection (1) and is not excluded by subsection (2).

 - (b) the land has been subject to:
 - (i) illegal clearing of a native forest, or illegal draining of a wetland; or

- (ii) clearing of a native forest, or draining of a wetland (that was not an illegal clearing or draining), within:
 - (A) 7 years of the lodgement of the section 22 application for the project or the section 29 application for the land; or
 - (B) if there is a change in ownership of the land, after the clearing or the draining—5 years of the lodgement of the section 22 application for the project or the section 29 application for the land.
- (3) The project area may include land which is not eligible land, provided that it will not form part of a carbon estimation area for the project or is to remain part of a carbon estimation area. Ineligible land may remain in a carbon estimation area if:
 - (a) less than the smaller of 1% or 5 hectares of the area of the carbon estimation area is covered by dwellings or other structures; or
 - (b) The Working Body may determine that land can continue to be mapped as a carbon estimation area if:
 - (i) the Working Body has consulted with the project proponent about making such a determination; and
 - (ii) the continued mapping of the carbon estimation area is unlikely to result in the crediting of non-genuine carbon abatement; and
 - (iii) the Working Body considers that the continued mapping of the carbon estimation area is appropriate, having regard to all the circumstances.
- (4) A project area may be varied under the principles only if one or more of the following apply:
 - (a) the first offsets report for the project under subsection 63.(1) of the Carbon Farming Standard has not been submitted;
 - (b) the variation removes only areas that are exclusion areas or emissions accounting areas from the project area;
 - (c) the whole of the project area is removed from the project;
 - (d) one or more whole carbon estimation areas are removed in circumstances where:
 - (i) the removal is not for a purpose of increasing the credits issued under the Carbon Farming Standard in relation to the project area; and
 - (ii) if land management activities in a carbon estimation area to be removed from a project have moved biochar from that carbon estimation area to one or more other carbon estimation areas that are part of the project—all the carbon estimation areas that had received that biochar are also removed from the project;
 - (e) one or more whole carbon estimation areas or project areas are removed from the project after the end of the crediting period for the project.

Note : Any variation of a project area will also need to meet the requirements of the principles and this will involve the relinquishment of any BidCarbon removal units issued in relation to any sequestration carbon estimation areas removed from the scheme.

19. Carbon estimation areas—general requirements

- (1) A carbon estimation areas must consist of land which:
 - (a) during the 5 years immediately before the application, was grazed, cropped or bare fallowed at least once; and
 - (b) is entirely within a single carbon estimation area.
- (2) A carbon estimation area must not include the following:
 - (a) forest land (except for the economy of agriculture under forests);
 - (b) settlements including dwellings or other structures;

- (c) land that has been subject to:
 - (i) clearing of native forest cover; or
 - (ii) drainage of a wetland;
- (d) land on which a eligible management activity could not be carried out.
- (3) At the time of the application the project proponent must nominate one eligible management activity for each carbon estimation area, or each added or varied carbon estimation area.

20. Carbon estimation areas—boundaries and mapping

- (1) A carbon estimation area must comprise:
 - (a) a single area of eligible land with an unbroken perimeter; or
 - (b) separate areas of eligible land.
- (2) The geographic boundaries of each carbon estimation area must be defined:
 - (a) in accordance with the BidCarbon Mapping Guidelines; and
 - (b) using at least one of the following:
 - (i) field surveys;
 - (ii) soil, vegetation, or landform maps;
 - (iii) aerial photography;
 - (iv) remotely-sensed imagery.
- (3) Any photography or imagery must be:
 - (a) date-stamped; and
 - (b) geo-referenced.
- (4) The project proponent must provide the Working Body with a map showing each carbon estimation area in a project area.

Note : A carbon estimation area may be modified after the project declaration date only in accordance with [section 21](#).

21. Change of carbon estimation areas

- (1) If changes are made to the number or boundaries of carbon estimation areas within a project, each changed or new carbon estimation area must comply meet the requirements set out in subsections [20.\(1\)](#) to [\(3\)](#).
 - Note 1:** Details regarding changes to the number or boundaries of carbon estimation areas must be provided in an offsets report in accordance with [section 74](#).
 - Note 2:** Compliance with [subsection 21.\(4\)](#) is required at the time of submission of the next offsets report—see [subsection 74.\(2\)](#).
- (2) For the purposes of subsection (1), a reference to 'the application' in [subsection 19.\(3\)](#) is taken to be a reference to when the changes are made to the number or boundaries of the carbon estimation areas within a project.
- (3) If changes are made to the number or boundaries of a carbon estimation area within a project, the changes must not result in any portion of a carbon estimation area that has been reported on in an offsets report no longer being within a carbon estimation area.
- (4) If a eligible management activity has been undertaken in a particular carbon estimation area during a particular reporting period, changes must not be made to the boundaries of that carbon estimation area before the end of the reporting period.

22. Activities to be conducted

- (1) The project proponent must, in all areas of land included in a carbon estimation area, carry out or maintain at least one eligible management activity.

Note : The kind of eligible management activity may change for an area of land over time, so long as during each reporting period at least one eligible management activity is conducted or maintained.

- (2) The first eligible management activity on each area of land included in a carbon estimation area must begin:
 - (a) after the project is declared an eligible offsets project; and
 - (b) before the end of the first reporting period after the carbon estimation area was included in the project area for the project.
- (3) If a carbon estimation area includes land that is a permanent pasture, or has been used as pasture for a period of at least 2 years, the pasture must be grazed, or intended to be grazed, by production livestock at least once every 2 years.
- (4) The project proponent may undertake additional management activities provided those activities are not excluded under section 23 or would result in a breach of section 24.

23. Activities not to be conducted

- (1) Activities excluded by this section must not be conducted on land that is, or is to be, part of a carbon estimation area in the crediting period for the project.
- (2) The following activities must not be conducted:
 - (a) applying ineligible non-synthetic fertilisers;
 - (b) the application of soil amendments containing coal;
 - (c) the application of pyrolysed material that is not biochar.
- (3) Land management activities must not be conducted on hypersulfidic material that would result in one or more of the following:
 - (a) drainage;
 - (b) physical disturbance;
 - (c) the application of lime to the land.

Note : Project proponents may choose to exclude soils with hypersulfidic material (ie acid sulfate soils) from carbon estimation areas to avoid the risks of breaching this subsection.

- (4) An activity notified to the project proponent in writing by the Working Body under subsection (5) must not be conducted.
- (5) The Working Body may notify a project proponent of one or more activities that must not be conducted if:
 - (a) the Working Body is satisfied that the activity may result in the crediting of non-genuine carbon abatement; and
 - (b) the Working Body has consulted the project proponent on the need to make such a notification.

24. Restricted activities

- (1) Activities mentioned in this section must be conducted in accordance with this section on land that is, or is to be, part of a carbon estimation area in the period commencing on the date on which the section 22 application for the project is submitted and ending at the end of the crediting period for the project.
- (2) Woody vegetation may be cleared only if:
 - (a) any clearing is undertaken in accordance with any applicable regional natural resource management plan and Country, State (or similar division), Territory or local government environmental and planning laws; and
 - (b) at least one of the following apply:
 - (i) the clearing is to manage woody horticulture crops, as part of standard business operations;

- (ii) the clearing is required to manage woody horticulture crop, following a disturbance;
- (iii) the clearing is to manage the growth of a known weed species as defined;
- (iv) the clearing is required to reduce the risk of fire;
- (v) the land was not forest cover in the 5 years prior to the lodgement of the section 22 application for the project or the section 29 application for the land.

Note : Declaration as an eligible offsets project may be dependent on obtaining regulatory approvals, including approvals, licences or permits under State (or similar division) or Territory law (see section 28 of the Carbon Farming Standard). Failure to obtain regulatory approvals may result in the declaration of the project being revoked (see section 34 of the Carbon Farming Standard).

- (3) **Thinning** of the land is only permitted if:
 - (a) the thinning is to the extent necessary to comply with Country, State (or similar division), Territory or local government environmental and planning laws; or
 - (b) the thinning is of woody biomass to be used either:
 - (i) as firewood for personal use and the carbon stock in the land after the thinning would not be more than 5% less than it would have been if the biomass was not thinned; or
 - (ii) in accordance with traditional indigenous practices or native title rights; or
 - (c) at least one of the following apply:
 - (i) the thinning is to manage woody horticulture crop, as part of standard business operations;
 - (ii) the thinning is required to manage woody horticulture crop, following a natural disturbance;
 - (iii) the thinning is to manage the growth of a known weed species as defined;
 - (iv) the thinning is required to reduce the risk of fire;
 - (v) the land was not forest cover in the 5 years prior to the lodgement of the section 22 application for the project or the section 29 application for the land.
- (4) Land management activities may involve the addition or redistribution of soil using mechanical means (including through clay delving, clay spreading or water ponding) only if:
 - (a) any soil is sourced from carbon estimation areas that are part of the project; and
 - (b) sampling is undertaken at a depth greater than the depth of any soil:
 - (i) sourced for the land management activities; and
 - (ii) added to the soil profile; and
 - (iii) incorporated through the soil profile; and
 - (c) the land where any soil is sourced is remediated as soon as is practical.

Note : Remediation could involve returning sandy topsoil to a clay pit immediately after the clay is extracted.
- (5) **Soil amendments** containing biobased product may be added to soil within a carbon estimation area only if:
 - (a) the application of the biobased product is:
 - (i) in accordance with a license or permit from a State (or similar division) or Territory which specifically authorises the application of biobased product in relation to the area of land; or
 - (ii) soil improvers that are self-manufactured and used solely for personal purposes may be exempt from licensing or registration requirements; or

Note : For instance, in the mainland of China, if an individual produces a biobased product for their own use and applies it to their own farmland, there shall be no requirement for registration or authorisation from the relevant rural administrative authorities.

- (iii) if a licence or permit under subparagraph (i) is not available—authorised or approved in a written statement from the head (or delegate) of a responsible environmental protection agency in relation to the area of land that references this subparagraph; and
- (b) the biochar was sourced or created from:
 - (i) project areas that are part of the project; or
 - (ii) biomass that was previously formed part of a source separation activity.
- (c) the storage period for biochar shall not exceed 12 months or the expiry date of the product batch number, as stipulated by local statutory requirements.
- (d) store the biochar in a secure place;
- (e) store or spread the biochar at least 10 metres from any watercourse and 50 metres from any spring, well or borehole;
- (f) not spread on land that:
 - (i) has been frozen for 12 hours or more in the preceding 24 hours;
 - (ii) is waterlogged, frozen or covered in snow.

Subdivision C— Land management strategy

25. Land management strategy

- (1) An qualified person must prepare or review one or more written strategies (a *land management strategy*) for the implementation of all eligible land management activities to be carried out as part of the PyCCS project until the end of the reporting period for the project that:
 - (a) demonstrates the eligible management activities satisfy the requirements in subsection 8.(4); and
 - (b) for all land included, or to be included, in a carbon estimation area, includes the carrying out or maintenance of at least one eligible management activity until the end of the reporting period for the project; and
 - (c) documents and takes into account each of the following:
 - (i) all the eligible management activities and other land management activities that will be conducted on the land; and
 - (ii) the limitations on increasing application of biochar within each carbon estimation area; and

Note : Limitations may include soil sodicity, soil structure, environmental factors and micronutrients.

 - (iii) risks to soil carbon stocks from environmental factors and the land management activities being carried out; and

Note : Environmental factors include changes in climate impacting the project area.
- (d) specifies:
 - (i) whether the project proponent intends to use either or both of the following:
 - (A) AQS biochar;
 - (B) products containing human effluent; as part of their project; and
 - (ii) the steps the project proponent needs to take in order to monitor the project's progress; and

- (iii) the records the project proponent needs to keep relating to land management activities to verify that the overall objectives of the land management strategy are being achieved.
- (e) includes a statement that, in the opinion of the qualified person:
 - (i) activities excluded by section 23, or in breach of section 24, are not being conducted or proposed to be conducted; and
 - (ii) the eligible management activities meet the requirements of paragraph 8.(4)(b); and
 - (iii) the overall impact of all land management activities conducted on the land could reasonably be expected to improve soil carbon stocks over time.
- (2) The land management strategies must:
 - (a) cover all of the land included in the carbon estimation areas for the project; and
 - (b) cover all of the land in a given carbon estimation area in a single strategy.
- (3) The initial land management strategies for the project must be prepared:
 - (a) if this determination is the applicable methodology determination as a result of a 99 application—before the first offsets report submitted after that application; or
 - (b) otherwise—before the section 22 application.
- (4) If a project area is added to a project as a result of a section 29 application:
 - (a) one or more existing land management strategies must be revised to cover the additional project area before the section 29 application; or
 - (b) one or more new land management strategies must be prepared to cover the additional project area before the section 29 application.
- (5) The project proponent and each relevant landholder must:
 - (a) sign and agree to implement, or oversee the implementation of, each land management strategy; and
 - (b) take reasonable steps to implement, or oversee the implementation of, the applicable land management strategies until the end of the reporting period for the project.
- (6) An qualified person must review, and if necessary revise, each strategy:
 - (a) at least once every 5 years or more frequently; and
 - (b) if land management activities being conducted change materially from those outlined in the land management strategy; and
 - (c) if the Working Body notifies a project proponent that a particular issue needs to be addressed in the strategy—by the date specified in the notification (which must be at least 3 months from the date of the notification).
- (7) In providing a notification under paragraph (6)(c), the Working Body must take into account whether the carrying out of the land management strategy could reasonably be expected to result in the crediting of non-genuine carbon abatement.
- (8) In this section:
 - relevant landholder*, in relation to a land management strategy, means any person other than the project proponent who, whether by reason of ownership or otherwise, is in lawful occupation or possession, or has lawful management or control, of land that is covered by the land management strategy.

Division 2—Requirements for waste treatment facility or unit within a network of facilities or units

26. Project proponent not to be actively involved in decision making

(1) The project proponent for the project must not be in a position to make decisions about the following:

- the amount of waste biomass type that is consumed at a waste treatment facility or unit within the network;
- the installation, replacement or removal of small-scale technology unit;
- changes to the shell of a building at the waste treatment facility or unit.

Note : This subsection (1) does not preclude the project proponent from also being a registered person as described in section 14 of the BPS Standard.

(2) However, subsection (1) does not apply to:

- the targeting of treatment to the waste treatment facility or unit; or
- activities relating to supplying waste biomass type to the waste treatment facility or unit.

Note : Disconnecting an waste biomass type service because of nonpayment.

27. Waste treatment facility or unit affected

(1) If a waste treatment facility or unit in a project is affected by closedowns during the crediting period, it must be excluded from the network from the day the closedowns begin until the end of the crediting period.

(2) A waste treatment facility or unit is affected by closedowns if:

- the consumption of the waste biomass type at the waste treatment facility or unit has been measured as part of the project through other projects relating, resulting in data about waste biomass type consumption at the CEAs to be available for at least one waste biomass type source chosen for the waste treatment facility or unit under section 28; or
- for a reason beyond the control of the project proponent for the project:
 - the occupant of the waste treatment facility or unit submits a written request to the project proponent not to use waste biomass type consumption data from the waste treatment facility or unit to calculate the net carbon dioxide equivalent reduction for the project; or
 - the project proponent otherwise ceases to have a legal right to the waste biomass type selected for the waste treatment facility or unit under section 28, and will not be able to access and use data on the production of biochar from the waste biomass type; or
- A waste treatment facility or unit that is affected by closedowns is no longer considered a waste treatment facility or unit within that network of facilities or units.

Note : Reasons for affected by closedowns include relocating to a different site.

28. Choosing waste biomass type sources

Initial Selection

(1) By the time of initial selection of a waste treatment facility or unit within the network, the project proponent shall determine whether the consumption of the waste biomass type is to be measured at that facility or unit at that time.

By the time of the initial selection of a waste treatment facility or unit within the network, the project proponent shall determine whether the consumption of the waste biomass type will be measured at that facility or unit.

Subsequent Selections

- (2) By the time of a subsequent selection of a waste treatment facility or unit within the network, the project proponent must have chosen whether to measure the consumption of the waste biomass type in the waste treatment facility or unit at that time for which no waste biomass type source has been selected.

29. Measuring waste biomass type consumption

- (1) The project proponent for the project must not change, or cause to be changed:
 - (a) the method under section 87 for monitoring the consumption of waste biomass type at a waste treatment facility or unit within the network; or
 - (b) the metering arrangements for monitoring the consumption of the waste biomass type at a waste treatment facility or unit;

if subsection (2) applies.
- (2) This subsection applies if the change mentioned in subsection (1) is likely to:
 - (a) result in an increased measured consumption of the waste biomass type at a waste treatment facility or unit within the network, compared to what would have occurred otherwise; or
 - (b) result in a decreased measured consumption of the waste biomass type at a waste treatment facility or unit within the network, compared to what would have occurred otherwise.

Division 3—Other eligibility requirements

30. Information to be included in applications relating to the project

Information to be included in application for declaration—original activities

(1) The application made under section 22 of the Carbon Farming Standard in relation to the project must include the following for each of the project's source separation activities (an original activity) identified at the time of making the application:

- (a) a detailed description of the nature of:
 - (i) the activity; or
 - (ii) for aggregated waste diversion activities—each subactivity in the aggregated waste diversion activity;
- (b) a detailed description of the kind of waste biomass type that will be diverted from source by the activity;
- (c) details of the activity area;
- (d) for expansion waste diversion activities and subactivities that would otherwise be expansion waste diversion activities—information about the existing activity, that is to be expanded and the nature of the expansion;
- (e) for new waste diversion activities, expansion waste diversion activities and aggregated waste diversion activities—a description of each eligible waste treatment technology to be used to process the waste biomass type diverted from source by the activity and details of each waste treatment facility or unit nominated as a facility at which the waste biomass type will be processed;
- (f) for charity diversion activities—a description of the process by which branches will be separated at the point of waste generation and details of the registered charity or charities to which the branches will be diverted.

Note : If the activity is a new waste diversion activity, an expansion waste diversion activity or an aggregated waste diversion activity, the information provided for the purpose of paragraph (1)(c) may identify the activity area by reference to the area in which the activity is to be implemented rather than each site at which a source separation bin is to be located.

(2) For each of the project's original activities, the application must be accompanied by appropriate evidence of the following:

- (a) that the requirement set out in subsection 12.(3), 13.(3), 13.(5) or 16.(3), as applicable to the activity, has been met by:
 - (i) the activity; or
 - (ii) if the activity is an aggregated waste diversion activity—each subactivity in the aggregated waste diversion activity;
- (b) for charity diversion activities, new waste diversion activities and subactivities that would otherwise be new waste diversion activities—the landfill that, during the relevant 24-month period for the project, received material consisting of the same waste biomass type or types as the waste biomass type to be diverted by the activity or subactivity (if such evidence is available);
- (c) for expansion waste diversion activities and subactivities that would otherwise be expansion waste diversion activities—the number and volume of source separation bins used by the existing activity, during the relevant 24-month period for the project, and the waste biomass types collected in those bins during that period.

Note : A project that does not have the required appropriate evidence for each original activity or for the whole of the relevant 24-month period for the project does not meet the requirements to be an eligible offsets project.

- (3) For paragraph (2)(a), the appropriate evidence must consist of:
 - (a) weighing instrument shall comply with the requirements of subsection 4.(1) of the BITP 6; or
 - (b) belt weighers shall comply with the requirements of the BITP 7; or
 - (c) weighing instrument or belt weighers evidence from an accepted industry weighing instrument or belt weighers that meets appropriate measuring requirements.
- (4) For paragraph (2)(c), the appropriate evidence must consist of waste management records for the existing activity, that provide details of the service arrangement, including the number and volume of source separation bins.

Information to be included in application for declaration—potential activities

- (5) This section applies to the application made under section 22 of the Carbon Farming Standard in relation to the project if there are one or more activities (a potential activity) that are:
 - (a) source separation activities that the project is likely to implement but that are not able to be identified at the time the application is made; or
 - (b) if the project's original activities include an aggregated waste diversion activity—activities that the project proponent is likely to include in the aggregated waste diversion activity but that are not able to be identified at the time the application is made.
- (6) The application must include a description of:
 - (a) the likely nature of the potential activity; and
 - (b) the waste biomass type likely to be diverted from source by the potential activity.

Note : If a potential activity is included in the calculation of the project's activity capture portions for a reporting period because of paragraph 42.(1)(b), the offsets report about the project for the reporting period must include the same information and evidence as would be required to be provided under section 30 if the potential activity were able to be identified at the time the application under section 22 of the Carbon Farming Standard is made in relation to the project (see section 73).

Information to be included in application for declaration—network of facilities or units

- (7) Information that must be included in an offsets report during the crediting period:
 - (a) a summary of the calculation of the components of the net abatement amount, including, without limitation, a description of the method used to calculate emissions from each waste treatment facility or unit in the network of facilities or units;
 - (b) a description of any change to the location of the project that occurred during the reporting period, including (if relevant) a description of any new CEAs;
 - (c) a description of any changes to the network of facilities or units occurring during the reporting period, including, if applicable, a description of any newly added waste treatment facility or unit.
 - (d) a description of any increase or decrease in the number of facilities or units used at a waste treatment facility or unit in the network of facilities or units during the reporting period, including, where applicable, the location of any newly added facility or unit.
 - (e) a description of any change to any waste treatment facility or unit within the network of facilities or units, or any material change in the operation of a waste treatment facility or unit, during the reporting period.
 - (f) if during the reporting period, the project operated in a manner that deviated from that described in the PyCCS project plan—a description of the deviation, including the duration and frequency of the deviation.

Information to be included in application for declaration—land management strategy

(8) The section 22 application, section 29 application or section 99 application for the project must include:

- (a) a detailed description of the land management activities that were carried out during the reporting period; and
- (b) a detailed description of the eligible management activities that will be carried out as part of the project.
- (c) a detailed explanation of how the eligible management activities to be carried out satisfy the requirements in subsection 8.(4); and
- (d) evidence that all of the land included, or to be included, in a carbon estimation area is eligible land; and
- (e) if AQS biochar is to be applied to the soil—evidence that the requirements of subsection 24.(5) have been met.

(9) The section 22 application or section 29 application must include copies of the land management strategies prepared for the project.

(10) However, if the Working Body is not satisfied that the land management strategies included under subsection (2) meet the requirements of section 25, the project is not an eligible offsets project or covered by this determination unless one or more revised land management strategies are provided which satisfy the Working Body that the requirements of section 25 have been met.

Division 4—Additionality

31. Newness requirement

- (1) For subparagraph 27.4(A)(a)(ii) of the Carbon Farming Standard, a requirement in lieu of the substitute newness requirement for a PyCCS project is that the project complies with subparagraph 27.4(A)(a)(i) of the Carbon Farming Standard, disregarding the preparation of any land management strategy before the eligible management activity commences.
- (2) The project meets the substitute newness requirement if it has not begun to be implemented.
- (3) The project also meets the substitute newness requirement if:
 - (a) a final investment decision has not been made for the project at the time of the making of a declaration under subsection 27.2 of the Carbon Farming Standard that the project is an eligible offsets project that is covered by this methodology; and
 - (b) the project proponent or project proponents for the project have notified the Working Body in writing of their intention to submit an application in respect of the project:
 - (i) paragraphs 32.1(a) to (d); or
 - (ii) paragraphs 32.2(a) to (d); or
 - (c) the project had not begun to be implemented at the intention notice time.
- (4) For the purpose of paragraph (3)(a), *final investment decision*:
 - (a) has the meaning generally accepted within the corporate finance community; and
 - (b) does not include a decision to proceed with an offsets project that is contingent on the project being declared to be an eligible offsets project that is covered by this methodology.
- (5) A determination as to whether a project has begun to be implemented at a particular time is to be done as if for the purposes of subparagraph 27.4(A)(a)(i) of the Carbon Farming Standard (so that subsections 27.4(B) to (4)(E) of the Carbon Farming Standard apply).
- (6) In this section:
intention notice time has the meaning given by [section 32](#).

32. Intention notice time

Transitional--newness requirement (single project proponent)

- (1) This item applies to an offsets project (within the meaning of the Carbon Farming Standard) if:
 - (a) a person is the only project proponent for the project (within the meaning of the Carbon Farming Standard); and
 - (b) at a particular time (the intention notice time) during the period:
 - (i) beginning at the start of 24 April 2024; and
 - (ii) ending immediately before the commencement of this item; the person gave the Working Body written notice of the person's intention to make an application during the period:
 - (iii) beginning at the commencement of this item; and
 - (iv) ending immediately before the start of 31 December 2026; for the declaration of the project as an eligible offsets project; and
 - (c) the notice sets out:
 - (i) the name of the project; and
 - (ii) a description of the project; and

- (iii) the location of the project; and
- (d) the notice is accompanied by documentary evidence that the person is the only project proponent for the project (within the meaning of the Carbon Farming Standard); and
- (e) during the period:
 - (i) beginning at the commencement of this item; and
 - (ii) ending immediately before the start of 31 December 2026;
 the person makes an application for the declaration of the project as an eligible offsets project.

Transitional--newness requirement (multiple project proponents)

- (2) This item applies to an offsets project (within the meaning of the Carbon Farming Standard) if:
 - (a) each of 2 or more persons is a project proponent for the project (within the meaning of the Carbon Farming Standard); and
 - (b) at a particular time (the intention notice time) during the period:
 - (i) beginning at the start of 1 July 2024; and
 - (ii) ending immediately before the commencement of this item;
 those persons jointly gave the Working Body written notice of their intention to make an application during the period:
 - (iii) beginning at the commencement of this item; and
 - (iv) ending immediately before the start of 31 December 2026;
 for the declaration of the project as an eligible offsets project; and
 - (c) the notice sets out:
 - (i) the name of the project; and
 - (ii) a description of the project; and
 - (iii) the location of the project; and
 - (d) the notice is accompanied by documentary evidence that each of those persons is a project proponent for the project (within the meaning of the Carbon Farming Standard); and
 - (e) during the period:
 - (i) beginning at the commencement of this item; and
 - (ii) ending immediately before the start of 31 December 2026;
 those persons make (or are taken by section 107 of the Carbon Farming Standard to make) an application for the declaration of the project as an eligible offsets project.

33. Crediting period

For paragraph 59.(3)(b) of the Carbon Farming Standard, the period of 25 years is specified for a PyCCS project.

34. Using GHGR methods to work out factors and parameters

- (1) If during a reporting period the emissions from a facility included in a PyCCS project are reported under the Greenhouse Gas Reporting Standard using an GHGR method to work out a factor or parameter involved in calculating those emissions, the project proponent must use the same GHGR method for working out that factor or parameter for the facility for the purposes of the project during the reporting period.
- (2) In this section, **GHGR method** means a method specified in the Weights and Measures Codes of Practice.

35. Promoting government programs disproportionately

- (1) The project proponent for the project must not:
 - (a) offer goods or services that are funded or supported under:
 - (i) a government program or scheme; or
 - (ii) another eligible offsets project; or
 - (b) advise or facilitate the uptake of goods or services that are funded or supported under a government program or scheme or another eligible offsets project; or
 - (c) cause the offer, advice or facilitation to be given;
- (2) In this section:
government program or scheme means:
 - (a) a government program or scheme, specified in principles (if any) made under subparagraph 27.(4)(A)(c)(ii) of the Carbon Farming Standard, under which an offsets project must not receive funding or support for activities undertaken as part of that project; or
 - (b) a government program or scheme that funds or supports an activity that, under principles (if any) made for subparagraph 27.(4)(A)(c)(ii) of the Carbon Farming Standard, must not be included in an eligible offsets project.

Part 4—Net abatement amount

Division 1—Preliminary

36. Operation of this Part

For paragraph 90.(1)(c) of the Carbon Farming Standard, this Part specifies the method for working out the net abatement amount for a reporting period for a PyCCS project that is an eligible offsets project.

37. Overview of gases accounted for in abatement calculations

The following table provides an overview of the greenhouse gases and emissions sources that are relevant to working out the net abatement amount for a PyCCS project.

Table 1
Greenhouse gases and emissions sources

Item	Relevant emissions calculation	Emissions source	Greenhouse gas
1	<u>Source separation activity</u> (process for capturing organic waste)	Fuel consumption	Carbon dioxide (CO ₂) <u>Methane</u> (CH ₄) Nitrous oxide (N ₂ O)
2	<u>Source separation activity</u> (process for capturing organic waste)	Electricity consumption	Carbon dioxide (CO ₂) <u>Methane</u> (CH ₄) Nitrous oxide (N ₂ O)
3	<u>Biochar production emission activity</u> (processed)	Processing, comminution and transportation emissions	Carbon dioxide (CO ₂) <u>Methane</u> (CH ₄) Nitrous oxide (N ₂ O)
4	<u>Biochar production emission activity</u> (processed)	Emissions from <u>qualified small-scale technology unit</u> in biochar production	<u>Methane</u> (CH ₄)
5	<u>Biochar production emission activity</u> (processed)	Emissions from <u>accredited AWT facility</u> in biochar production	<u>Methane</u> (CH ₄)

6	Measured <u>AQS</u> biochar transportation to an off-taker (carbon transferred)	Transportation	If a vehicle purchased or leased by the corporation is used mainly for activities associated with the operation of the facility, the emissions and energy consumption from this vehicle must be calculated. If the employee or the logistics company has overall control of the vehicle, the emissions and energy consumption from this vehicle are not required to be reported.
7	<u>Eligible management activity</u> (carbon storage)	Irrigation energy	Carbon dioxide (CO ₂) <u>Methane</u> (CH ₄) Nitrous oxide (N ₂ O)

38. Baseline emissions

If a project proponent is paragraphs 8.(4) as part of eligible management activity, baseline emissions from the PyCCS project are taken to be zero.

Division 2—Method for calculating net abatement amount

39. Summary

The net abatement amount for a reporting period for the project is taken to be the increase in carbon storage resulting from the off-taker's application of AQS biochar, minus the project emissions.

40. The net abatement amount, A

- (1) For paragraph 90.(1)(c) of the Carbon Farming Standard, the net abatement amount for a reporting period, A , is given by the following (*equation 1*):

$$A = \left(SC_{Rc,Proj} \times 0.95 \times IF_n \right) - CCSE$$

where:

A means the net abatement amount for the reporting period, in tonnes CO₂-e.

$SC_{Rc,Proj}$ means the quantity of carbon storage from the applied of biobased product

at the project during the reporting period, in tonnes CO₂-e, worked out using equation 2.

0.95 means that the abatement amount is further multiplied by a factor of 0.95 to manage the longer-term risk of reversal.

Note : Following the application of AQS biochar to the soil, an incident of open burning of crop residues occurred, without prior intention, during the subsequent harvest season.

IF_n means the improvement factor for the reporting period, worked out in accordance with section 70.

$CCSE$ means the sum of the following:

- (a) the emissions from a source separation activity during a reporting period, in tonnes CO₂-e, worked out using equation 14 (submethod 1);
- (b) the emissions from a source separation activity during a reporting period, in tonnes CO₂-e, worked out using equation 15 (submethod 2);
- (c) the emissions from fuel use for new irrigation during the reporting period, in tonnes of CO₂-e, worked out using equation 20;
- (d) the emissions from electricity use for new irrigation during the reporting period, in tonnes of CO₂-e, are calculated using equation 21;
- (e) the emissions from processing, comminution and transportation during the reporting period, in tonnes CO₂-e, worked out using equation 22;
- (f) the emissions from the production of the Biochar production emission activity during the reporting period, in tonnes CO₂-e, worked out using equation 25;

- (2) Under the requirements of subsection (3), it is permissible to purchase and cancel certified emission reductions (CERs) to offset scope 1 emissions, and renewable energy certificates (RECs) to offset scope 2 emissions, through the BidCarbon marketplace, in which case the emissions calculated under the monitoring requirements are taken to be zero.
- (3) For emissions in paragraphs (1)(a) to (e), offsetting must be completed prior to applying for a carbon data rights certificate.

Note : A request for the issue of carbon data rights certificates must not be made unless the emissions referred to in paragraphs (1)(a) to (e) have been offset in accordance with paragraph (2).

(4) The activity abatement portions for the reporting period are taken to be zero if the reporting period is not included in a crediting period for the project.

Division 3—Method for calculating total carbon storage

Subdivision A—Amount of carbon storage

41. Summary

- (1) This methodology accounts for carbon abatement from undertaking eligible management activities in accordance with this methodology, crediting abatement from the carbon dioxide that is removed from the atmosphere and sequestered in soils.
- (2) A project covered by this methodology is a offsets project, and is therefore subject to the obligations under the Carbon Farming Standard that relate to the crediting period.
- (3) The net abatement amounts from the PyCCS project during the reporting period are derived from the CO₂-e removed by the applied AQS biochar in the soil within the non-CEA and the project area, which is implementing eligible management activities, minus the project emissions in the project area.
- (4) The atmosphere is sequestered in the soil through the applied of AQS biochar by the CEA or CEAs in accordance with this Part and the CO₂ equivalent is calculated accordingly.
- (5) The calculation of project emissions in the reporting period is done in accordance with Subdivision D.
- (6) If the project has 2 or more project areas, the net abatement amount is calculated separately for each project area and added together.
- (7) Biochar produced at a waste treatment facility or unit within the network of facilities or units may be applied in CEAs within multiple project areas.

42. Activities to be included in calculations

- (1) The calculation for waste treatment facility or unit in the network of facilities or units for a reporting period must include:
 - (a) each of the project's original activities; and
 - (b) if one or more of the project's potential activities are implemented during the reporting period—each potential activity implemented.
- (2) Despite subsection (1), the project proponent may choose not to include an activity or subactivity in the calculation of the waste treatment facility or unit in the network of facilities or units for a reporting period if the activity or subactivity ceases being implemented during the reporting period.
- (3) If, under subsection (2), the project proponent elects not to include an activity or subactivity in the calculation for a waste treatment facility or unit within the network of facilities or units for a reporting period, that activity or subactivity must not be included in the calculation for that facility or unit for any subsequent reporting period.
- (4) An activity must not be included in the calculation for a waste treatment facility or unit within the network of facilities or units for a reporting period if:
 - (a) it is not an original activity or a potential activity identified in the application made under section 22 of the Carbon Farming Standard in relation to the project; or
 - (b) the project has been divided into 2 or more specified parts for the purpose of section 65 of the Carbon Farming Standard and the activity is not included in the part of the project to which the calculation relates.

43. Amount of carbon storage

The amount of carbon storage from AQS biochar applied to CEA, in tonnes CO₂-e, was calculated using the following (*equation 2*):

$$SC_{Rc,Proj} = (SC_{Rc,NCEA} + SC_{Rc,x,CEA}) \times 0.001$$

where:

SC_{Rc,Proj} means the amount of carbon storage from the application of biobased product at the project during the reporting period, in tonnes CO₂-e.

SC_{Rc,NCEA} means the quantity of carbon storage in the application of AQS biochar type to one or more non-CEAs during the reporting period, in kilograms CO₂-e, worked out using [equation 3](#).

SC_{Rc,x,CEA} means the quantity of carbon storage resulting from the application of AQS biochar type through the eligible management activity in one or more CEAs during the reporting period, in kilograms of CO₂-e, worked out using [equation 4](#).

0.001 means the coefficient that converts kilograms to tonnes — 0.001.

44. Amount of carbon storage for each non-CEA.

- (1) The quantity of AQS biochar type applied by the project in one or more of its non-CEAs during a reporting period in the crediting period, in kilograms of CO₂-e, is calculated using the following:
 - (a) in accordance with paragraph (2), the off-taker must provide the quantity of AQS biochar type applied in the non-carbon estimation area during the reporting period;
 - (b) add up the quantity of AQS biochar type applied to each carbon estimation area outside the project area.
- (2) The quantity of carbon storage generated by the off-taker's application of AQS biochar in one or more non-CEAs during a reporting period of the crediting period, in kilograms of CO₂-e, is calculated according to the following formula (*equation 3*).

$$SC_{Rc,NCEA} = \sum_{NCEA} SC_{Rc,NCEA,A} \times 0.75$$

where:

SC_{Rc,NCEA} means the quantity of carbon storage in the application of AQS biochar type to non-CEA (NCEA) during the reporting period (Rc), in kilograms CO₂-e.

SC_{Rc,NCEA,A} means the quantity of carbon storage in the quantity of AQS biochar type (A) used by the off-taker in the non-CEA (NCEA) during the reporting period (Rc), in kilograms CO₂-e, as determined by the project proponent, worked out using [equation 5B](#).

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

NCEA means a non-carbon estimation area.

Rc means current reporting period.

0.75 means confidence level —0.75.

- (3) If the quantity of carbon storage in the non-CEA calculated in accordance with paragraph (2) is less than zero, it is deemed to be zero in the reporting period.

45. Amount of carbon storage for each CEA

- (1) The quantity of AQS biochar type applied by the project through off-takers from CEAs within the project area for eligible management activities (x) purposes during the reporting period is calculated as follows:
 - (a) in accordance with paragraph (2), the off-taker must provide the quantity of AQS biochar type applied in the CEA within the project area during the reporting period;
 - (b) add up the quantity of AQS biochar type applied to each CEA within the project area.
- (2) The quantity of carbon storage generated by the off-taker applied of AQS biochar in one or more CEAs within the project area during a reporting period of the crediting period, in kilograms of CO₂-e, is calculated according to the following formula (*equation 4*).

$$SC_{Rc,x,CEA} = \sum_{CEA} SC_{Rc,CEA,A} \times 0.95$$

where:

$SC_{Rc,x,CEA}$ means the quantity of carbon storage resulting from the applied of AQS biochar type by the eligible management activity (x) in one or more CEAs (CEA) during the reporting period (Rc), in kilograms of CO₂-e.

$SC_{Rc,CEA,A}$ means the quantity of carbon storage in the quantity of AQS biochar type (A) used by the off-taker in the CEA (CEA) during the reporting period (Rc), in kilograms of CO₂-e. as determined by the project proponent, worked out using *equation 5A*.

CEA means a carbon estimation areas within the project area used in eligible management activities (x).

Rc means current reporting period.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

0.95 means confidence level —0.95.

46. Calculation of carbon storage resulting from the application of AQS biochar in CEAs and non-CEAs.

- (1) The quantity of carbon storage over a 100-year time horizon by the quantity of AQS biochar type applied to CEAs and non-CEAs.
- (2) Carbon estimates the quantity of carbon storage over a 100-year time horizon for the quantity of AQS biochar type used in the CEA within the project area. The formula is as follows (*equation 5A*):

$$SC_{Rc,CEA,A} = Q_{Rc,CEA,A} \times C_{org,f,A,y} \times F_{perm}^{TH,T_s} \times \frac{44}{12}$$

where:

$SC_{Rc,CEA,A}$ means the quantity of carbon storage in the quantity of AQS biochar type (A) used by the off-taker in the CEA (CEA) during the reporting period (Rc), in kilograms CO₂-e.

$Q_{Rc,CEA,A}$ means to the quantity of AQS biochar type (A) applied by the off-taker in the CEA (CEA) during the reporting period (Rc), in kilograms, worked out using [equation 28](#).

$C_{org,f,A,y}$ means the organic carbon (C_{org}) ratio of AQS biochar type (A) in samples from waste treatment facility or unit (f) by year (y), worked out in accordance with the monitoring requirements.

F_{perm}^{TH,T_s} means the permanence factor of biochar organic carbon over a given time horizon (TH) in a given soil at temperature (T_s), worked out using [equation 9](#).

$\frac{44}{12}$ means molar ratio of carbon dioxide to carbon.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

CEA means a carbon estimation areas within the project area.

Rc means current reporting period.

f means a waste treatment facility or unit within a network of facilities or units.

y means a calendar year.

(3) The quantity of carbon storage over a 100-year time horizon attributable to the quantity of AQS biochar type used in a non-CEA. The formula is as follows ([equation 5B](#)):

$$SC_{Rc,NCEA,A} = Q_{Rc,NCEA,A} \times C_{org,f,A,y} \times F_{perm}^{TH,T_s} \times \frac{44}{12}$$

where:

$SC_{Rc,NCEA,A}$ means the quantity of carbon storage in the quantity of AQS biochar type (A) used by the off-taker in the non-CEA (NCEA) during the reporting period (Rc), in kilograms $CO_2\text{-e}$.

$Q_{Rc,NCEA,A}$ means to the quantity of AQS biochar type (A) applied by the off-taker in the non-CEA (NCEA) during the reporting period (Rc), in kilograms, worked out using [equation 29](#).

$C_{org,f,A,y}$ means the organic carbon (C_{org}) ratio of AQS biochar type (A) in samples from waste treatment facility or unit (f) by year (y), worked out in accordance with the monitoring requirements.

F_{perm}^{TH,T_s} means the permanence factor of biochar organic carbon over a given time horizon (TH) in a given soil at temperature (T_s), worked out using [equation 9](#).

$\frac{44}{12}$ means molar ratio of carbon dioxide to carbon.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

NCEA means a non-carbon estimation area.

Rc means current reporting period.

f means a waste treatment facility or unit within a network of facilities or units.

y means a calendar year.

47. Organic carbon calculated from the sample

(1) The organic carbon (C_{org}) may be estimated using the following (*equation 6*):

$$C_{org} = C_{tot} - C_{inorg}$$

where:

C_{org} means the percentage of organic carbon content of the biochar type. The organic carbon (C_{org}) content is calculated using the following order of preference:

Laboratory report data

(a) worked out in accordance with the monitoring requirements; or

Default value

(b) the provisions of paragraph (1)(a) are replaced by the values specified by the default organic carbon content factor for organic material in the table in subsection (2) during the crediting period.

Note : For gasification-derived biochar in which the ash component has been fully or partially removed, the carbon content values in the table in subsection (2) should not be used, and the carbon content should instead be measured directly.

C_{tot} means the determination of hydrogen (H) and total carbon (C_{tot}) content in a biochar sample using an elemental analyser in accordance with paragraph (1)(a), the amount of carbon in a sample, both organic and inorganic.

C_{inorg} means the percentage of inorganic carbon to be tested in the laboratory, in accordance with paragraph (1)(a).

(2) The following table 2 lists the default values for organic carbon (C_{org}) content of biochar type or sub-type.

Table 2

The following values represent the default organic carbon content factor for organic material

item	Biochar classification	Organic material			Default values for C_{org}
		Category	Biochar type	Biochar sub-type	
1	HCB (High Carbon low ash biochar)	Wood and <u>wood waste</u> , <u>energy crops</u> or <u>garden and park</u> .	Wood and <u>wood waste</u>	Sawdust, wood chips, wood scrap, etc.	<u>Pyrolysis technology</u> 0.77 <u>Gasification technology</u> 0.52
2			Vegetation	Shrubs, branches, logs, etc.	<u>Pyrolysis technology</u> 0.76 <u>Gasification technology</u> 0.63
3				bamboo	<u>Pyrolysis technology</u> 0.71 <u>Gasification technology</u> 0.51
4		<u>Waste from processing of agricultural products</u>	nut shells and pits		<u>Pyrolysis technology</u> 0.72 <u>Gasification technology</u> 0.52
5		<u>Energy crops</u>	herbaceous		<u>Pyrolysis technology</u> 0.64 <u>Gasification technology</u> 0.38
6	MCB (Medium Carbon medium ash biochar)	<u>Agricultural waste</u>	wheat straw		<u>Pyrolysis technology</u> 0.63 <u>Gasification technology</u> 0.38
7			maize stover		<u>Pyrolysis technology</u> 0.47 <u>Gasification technology</u> 0.20
8			bagasse		<u>Pyrolysis technology</u> 0.61 <u>Gasification technology</u> 0.43
9	LCB (Low Carbon high ash);	Biosolids	Paper sludge / Sewage sludge		<u>Pyrolysis technology</u> 0.35 <u>Gasification technology</u> 0.07

Note 1: If coffee grounds are used as a raw material, the factor 'nut shells and pits' shall be used.

Note 2: If grape branch are used as a raw material, the factor 'vegetation' shall be used.

48. Calculating hydrogen to organic carbon molar ratios

(1) The hydrogen (H) to organic carbon (C_{org}) molar ratio is calculated as follows (*equation 7*):

$$H/C_{org} = \frac{(H/1)}{(C_{org}/12)}$$

where:

H/C_{org} means the hydrogen to organic carbon molar ratio, which directly affects the stability of the biochar. The provisions of paragraph (3) must be met and worked out as follows:

- (a) Worked out in accordance with the monitoring requirements, and once this option is selected for the first time, it must be implemented annually for the next 3 years; or
- (b) When selecting the default value, the qualified small-scale technology unit must:
 - (i) Operational requirement:
 - (A) Use eligible waste treatment technology five times within the first month of each quarter;
 - (B) With no more than one occasion counted within any continuous 24-hour period; and
 - (C) During each counted occasion, temperature must be measured using a pyrometer.
 - Note :** Calibrated in accordance with [section 111](#) for use with a pyrometer.
 - (ii) Default value application:
 - (A) Where the measured temperature satisfies the high temperature requirement, a default value of 0.2 may be applied only for agricultural waste activity and charity diversion activity;
 - (B) The default value must not be applied for more than 3 consecutive years.

H means hydrogen mass of the sample, in percentage (%), all samples must be analysed by a laboratories licensed by the laboratory in accordance with the BidCarbon Standard Biochar for Soils.

C_{org} means the organic carbon content of the biochar, in percentage (%), worked out using [equation 6](#);

(2) By defining cut-offs at 0.1 intervals for H/C_{org} values between 0.2 and 0.7 for the biochar samples (see table below).

Table 3
H/C_{org} cut-offs

Item	<u>Waste treatment facility or unit temperature</u>	H/C _{org} (mol/mol)
1	<u>High temperature</u>	< 0.2
2	<u>Medium temperature</u>	0.2 - 0.4
3	<u>Low temperature</u>	0.4 - 0.7

(3) For the purposes of this methodology, organic material with a H/C_{org} value greater than 0.7 is not considered biochar.

49. Calculate the moisture

Calculate the moisture content as follows (*equation 8*):

$$M_{f,b,y} = \left[\frac{(m_{sr} - m_{sd})}{(m_{sr} - m_v)} \right] * 100$$

where:

M_{f,b,y} means the moisture content of the biochar type (b), as determined in samples the waste treatment facility or unit (f) in year (y), and it is expressed as a percentage (%), worked out in accordance with the monitoring requirements.

m_{sr} means mass of vessel and as received sample, in grams.

m_{sd} means mass of vessel and dried sample, in grams.

m_v means mass of vessel, in grams.

50. Calculating the carbon stability ratio of AQS biochar

At a given TH and T_S, the permanence factor F_{perm}^{TH,T_S} is only a function of the molar H/C_{org} ratio of the AQS biochar and follows the linear relationship below (*equation 9*):

$$F_{\text{perm}}^{\text{TH},\text{T}_S} = \frac{\min\left(M - a \times \left(\text{H/C}_{\text{org}}\right)^c, 100\right)}{100}$$

where:

F_{perm}^{TH,T_S} means the permanence factor of AQS biochar over a given time horizon (TH) in a given soil at temperature (T_S). It is also known as biochar carbon stability, and it is expressed as a percentage (%).

Note : To estimate carbon accurately, you must use the mean annual soil temperature of the CEA or non-CEA. This can be found in Table 4 of [subsection 51.\(2\)](#) or in the spreadsheet provided as the *calculator for biochar carbon storage durability*. This spreadsheet allows you to recalculate permanence values at any soil temperature. The website for the calculator for biochar carbon storage durability is <https://www.bidcarbon.org/document-F-C2024002D010>.

TH means given time horizon in column 3 of an item in the table 4 in [subsection 51.\(2\)](#).

T_S means the mean annual soil temperature at the CEA or CEAs, in degrees centigrade (°C), worked out in accordance with the monitoring requirements.

M means regression parameter in column 4 of an item in the table 4 in [subsection 51.\(2\)](#), in percentage (%).

a means regression parameter in column 5 of an item in the table 4 in [subsection 51.\(2\)](#), in percentage (%).

c means regression parameter in column 6 of an item in the table 4 in [subsection 51.\(2\)](#).

H/C_{org} means the hydrogen to organic carbon molar ratio, in percentage (%), worked out using [equation 7](#).

100 means used as an upper bound to ensure that the result does not exceed 1.

51. Permanence coefficients for carbon storage as a function of soil temperature and time

- (1) The soil temperature data for the reporting period in question was reported using the following data, provided by Accredited Data Service Providers:

Applicable to carbon estimation areas

 - (i) the historical average annual soil temperature for the CEA coordinates over the previous 24 months (surface soil, 0–10 centimetres depth); or

Applicable to non-carbon estimation areas

 - (ii) the historical annual average soil temperature, at a depth of 0–10 centimetres, for the 24 months preceding the reporting period in the administrative district in which the coordinates are located.
- (2) The table below provides soil temperatures in 1.0°C increments from 0.0 to 30.0°C. Linear regression coefficients of against are also given in the right two columns for use in [equation 9](#).

Table 4
Using the regression coefficients developed by the Bioenergy Systems Research Group at the Swedish University of Agricultural Sciences (SLU) in 2023.

Item	Mean annual soil temperature		M	a	c
	(T _S)	Time horizon (TH)			
1	0°C	100 years	93.737	21.130	4.291
2	1°C	100 years	93.494	22.801	4.086
3	2°C	100 years	93.273	24.423	3.899
4	3°C	100 years	93.075	26.003	3.726

5	4°C	100 years	92.899	27.544	3.566
6	5°C	100 years	92.746	29.050	3.416
7	6°C	100 years	92.616	30.524	3.277
8	7°C	100 years	92.509	31.970	3.145
9	8°C	100 years	92.425	33.389	3.022
10	9°C	100 years	92.363	34.785	2.906
11	10°C	100 years	92.324	36.158	2.796
12	11°C	100 years	92.308	37.513	2.692
13	12°C	100 years	92.314	38.851	2.593
14	13°C	100 years	92.343	40.173	2.500
15	14°C	100 years	92.392	41.482	2.412
16	15°C	100 years	92.463	42.778	2.328
17	16°C	100 years	92.555	44.064	2.248
18	17°C	100 years	92.667	45.341	2.172
19	18°C	100 years	92.798	46.610	2.099
20	19°C	100 years	92.928	47.872	2.034
21	20°C	100 years	93.009	49.121	1.979
22	21°C	100 years	93.100	50.362	1.927
23	22°C	100 years	93.196	51.592	1.878
24	23°C	100 years	92.688	52.784	1.897
25	24°C	100 years	92.432	53.962	1.888
26	25°C	100 years	92.169	55.117	1.878
27	26°C	100 years	91.897	56.246	1.869
28	27°C	100 years	91.630	57.357	1.859
29	28°C	100 years	91.365	58.447	1.849
30	29°C	100 years	91.083	59.507	1.839
31	30°C	100 years	90.803	60.545	1.829

Round a number up

(3) The mean annual soil temperature (T_S) are rounds a number up, away from 0 (zero).

Note : The soil temperature is 3.2°C, so rounds 3.2 up to zero decimal places. The result is 4°C.

Subdivision B—Activity capture portions

52. Quantity of a waste biomass type—submethod 1

(1) Subject to subsection (2), the quantity of waste biomass type (W) present under subsection 16.(2)(b) by a charity diversion activity during the reporting period is worked out using the formula (*equation 10*):

$$EO_W = (Q_{MC,w} - Q_{RJ,w}) \times W_{EO,w}$$

where:

EO_w means the quantity of waste biomass type (W) in the diverted from source by the activity during the reporting period, the determination of mass for commercial transactions, in kilograms.

$Q_{MC,w}$ means the quantity of waste biomass type (W) in the collected (MC) by the activity during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$Q_{RJ,w}$ means the quantity of waste biomass type (W) in the collected by the activity that is rejected (RJ) during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$W_{EO,w}$ means the proportion of waste biomass type (W) in the material collected by the activity during the reporting period, worked out:

(a) if the activity is of a kind mentioned in the table in section 55 and $W_{EO,w}$ for the activity has not been worked out in accordance with the monitoring requirements for a previous reporting period—in accordance with:

- (i) the table in section 55; or
- (ii) the monitoring requirements; or

(b) otherwise—in accordance with the monitoring requirements.

W means a waste biomass type.

(2) If the amount worked out under subsection (1) for a waste biomass type is less than zero, the quantity of the waste biomass type diverted from source by the activity during the reporting period is taken to be zero.
If the amount worked out under subsection (1) for a waste biomass type is less than zero, the quantity of the waste biomass type diverted from source by the activity during the reporting period will be considered zero.

53. Quantity of a waste biomass type—submethod 2

(1) The quantity of waste biomass type (w) diverted from source by a new waste diversion activity or an expansion waste diversion activity during a reporting period (EO_W) is worked out as follows:

(a) in accordance with subsection (2), work out the quantity of waste biomass type (w) diverted from source by the activity to each nominated waste treatment facility or unit in the network for the activity during the reporting period;

(b) add together the quantity worked out for each waste treatment facility or unit.

Note : The project proponent must notify the Working Body if there is a change to which waste treatment facility or unit will process the waste biomass type diverted from source (see subsection 76.(3)).

(2) Subject to subsection (3), the quantity of waste biomass type (w) diverted from source by a new waste diversion activity or an expansion waste diversion activity to a waste treatment facility or unit during a reporting period is worked out using the formula (*equation 11*):

$$EO_{W,f} = (Q_{MC,f} - Q_{RJ,f}) \times W_{EO,w} \times EX$$

where:

$EO_{W,f}$ means the quantity of waste biomass type (w) in the waste biomass type diverted from source by the activity to waste treatment facility or unit (f) during the reporting period, the determination of mass for commercial transactions, in kilograms.

$Q_{MC,f}$ means the quantity of material collected by the activity and sent to waste treatment facility or unit (f) during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$Q_{RJ,f}$ means the quantity of material collected by the activity and sent to waste treatment facility or unit (f) that is rejected during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$W_{EO,w}$ means the proportion of waste biomass type (w) in the material collected by the activity during the reporting period, worked out:

- (a) if the activity is of a kind mentioned in the table in section 55 and $W_{EO,w}$ for the activity has not been worked out in accordance with the monitoring requirements for a previous reporting period—in accordance with:
 - (i) the table in section 55; or
 - (ii) the monitoring requirements; or
- (b) otherwise—in accordance with the monitoring requirements.

EX means:

- (a) if the activity is an expansion waste diversion activity—the expansion proportion for the waste biomass type diverted from source by the activity during the reporting period, worked out using equation 13; or
- (b) otherwise—1.

f means an waste treatment facility or unit that is a nominated waste treatment facility or unit for the activity during the reporting period and that is not subject to affected by closedowns under subsection 27.(2).

W means a waste biomass type.

(3) If the quantity worked out under subsection (2) for a waste biomass type (w) is less than zero, the quantity of the waste biomass type diverted from source by the activity to the waste treatment facility or unit during the reporting period is taken to be zero.

54. Quantity of a waste biomass type—submethod 3

- (1) The quantity of waste biomass type (w) diverted from source by an aggregated waste diversion activity during a reporting period (EO_W) is worked out as follows:
 - (a) in accordance with subsection (2), work out the quantity of waste biomass type (w) diverted from source by the activity to each nominated waste treatment facility or unit for the activity during the reporting period;

(b) add together the quantity worked out for each waste treatment facility or unit.

Note : The waste biomass type diverted from source by the subactivities included in the aggregated waste diversion activity must be processed at the same waste treatment facility or unit (see [paragraph 14.1\(b\)](#)). However, the facility that processes the material diverted by the subactivities may change during a reporting period.

Note : The project proponent must notify the Working Body if there is a change to which waste treatment facility or unit is to process the waste biomass type diverted from source (see [subsection 78.\(3\)](#)).

(2) Subject to subsection (3), the quantity of waste biomass type (w) diverted from source by an aggregated waste diversion activity to a waste treatment facility or unit during a reporting period is worked out using the formula ([equation 12](#)):

$$EO_{w,f} = \sum_{sa} \left[(Q_{MC,sa,f} - Q_{RJ,sa,f}) \times W_{EO,w,sa} \times EX_{sa} \right]$$

where:

$EO_{w,f}$ means the quantity of waste biomass type (w) diverted from source by the aggregated waste diversion activity to waste treatment facility or unit (f) during the reporting period, the determination of mass for commercial transactions, in kilograms.

$Q_{MC,sa,f}$ means the quantity of material collected by subactivity (sa) and sent to waste treatment facility or unit (f) during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$Q_{RJ,sa,f}$ means the quantity of material collected by subactivity (sa) and sent to waste treatment facility or unit (f) that is rejected during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$W_{EO,w,sa}$ means the proportion of waste biomass type (w) in the material collected by subactivity (sa) during the reporting period, worked out:

(a) if the subactivity is of a kind mentioned in the table in [section 55](#) and $W_{EO,w,sa}$ for the subactivity has not been worked out in accordance with the monitoring requirements for a previous reporting period—in accordance with:

- (i) the table in [section 55](#); or
- (ii) the monitoring requirements; or

(b) otherwise—in accordance with the monitoring requirements.

EX_{sa} means:

(a) if subactivity (sa) would otherwise be an expansion waste diversion activity—the expansion proportion for the waste biomass type diverted from source by the subactivity during the reporting period, worked out as EX using [equation 13](#); or

(b) otherwise—1.

f means an waste treatment facility or unit that is a nominated waste treatment facility or unit for the aggregated waste diversion activity during the reporting period and that is not subject to affected by closedowns under [subsection 27.\(2\)](#).

sa means a subactivity included in the aggregated waste diversion activity, other than a subactivity that is not included in the calculation of the accredited AWT facility for the reporting period in accordance with [section 42](#).

W means a waste biomass type.

(3) If the quantity worked out under subsection (2) for a waste biomass type is less than zero, the quantity of the waste biomass type diverted from source by the aggregated waste diversion activity to the waste treatment facility or unit during the reporting period is taken to be zero.

55. Default proportion of waste biomass type w in material collected

The following table sets out the default proportion of waste biomass type (w) in material collected by a new waste diversion activity, an expansion activity, or a subactivity in an aggregated waste diversion activity, of a particular kind.

Table 5
Proportion of waste biomass type w in material collected ($W_{EO,w}$)

Item	Kind of activity or <u>subactivity</u>	Proportion of <u>waste biomass type (w)</u>			
		Nut shells and pits	branches	bagasse	Wood and wood waste
1	Agricultural waste	0.00	1.00	0.00	0.00
2	Municipal garden and park waste	0.00	0.96	0.00	0.00
3	Primary processing waste	1.00	0.00	1.00	0.00
4	Wood and wood waste	0.00	0.00	0.00	1.00

56. Expansion waste diversion activity proportion

The expansion proportion for the waste biomass type diverted from source by an expansion waste diversion activity, or a subactivity that would otherwise be an expansion waste diversion activity, during a reporting period is worked out using the formula (*equation 13*):

$$EX = 1 - \frac{\sum_s (HQ_{B,s} \times V_{B,s})}{\sum_s (Q_{B,s} \times V_{B,s})}$$

where:

EX means the expansion proportion for the waste biomass type diverted from source by the activity or subactivity during the reporting period.

HQ_{B,s} means the greatest quantity of source separation bins of bin size (s) that, on any one day during the relevant 24-month period for the project, were used in the activity area to divert the waste biomass type from landfill, worked out using the appropriate evidence that accompanied the application under subsection 30.(2).

V_{B,s} means the volume of source separation bins of bin size (s).

Q_{B,s} means the quantity of source separation bins of bin size (s) that are used in implementing the activity or subactivity during the reporting period, worked out in accordance with the monitoring requirements.

S means a source separation bin size.

57. Emissions from source separation activities

- (1) The source separation activities emissions for a source separation activity during a reporting period, in tonnes CO₂-e, are worked out using:
 - (a) for a charity diversion activity—submethod 1 in subsection (3); or
 - (b) for a new waste diversion activity, an expansion waste diversion activity or an aggregated waste diversion activity—subject to subsection (2), either:
 - (i) submethod 1 in subsection (3); or
 - (ii) submethod 2 in subsection (4).
- (2) If submethod 2 is used to work out the project emissions for a new waste diversion activity, an expansion waste diversion activity or an aggregated waste diversion activity for a reporting period, that submethod must be used to work out the project emissions for the activity for all subsequent reporting periods.

Submethod 1

- (3) The emissions for a source separation activity during a reporting period, in tonnes CO₂-e, are worked out using the formula (*equation 14*):

$$E_{P,a} = \sum_i \sum_j \frac{Q_{F,i} \times EC_i \times EF_{ij}}{1000}$$

where:

$E_{P,a}$ means the source separation activities emissions, in tonnes CO₂-e.

$Q_{F,i}$ means the quantity of fuel type (i) used for diverted from source during the reporting period, worked out in accordance with the monitoring requirements.

EC_i means:

- (a) if $Q_{F,i}$ is measured in gigajoules—1; or
- (b) otherwise—the energy content factor, in gigajoules per tonne, gigajoules per kilolitre or gigajoules per cubic metre, mentioned in Part 1, 2 or 3 of Schedule to the Weights and Measures Codes of Practice for fuel type (i).

EF_i means the emission factor, in kilograms CO₂-e per gigajoule, mentioned in Part 1, 2 or 3 of Schedule to the Weights and Measures Codes of Practice for greenhouse gas type (j) fuel type (i).

i means a fuel type.

j means a greenhouse gas type, being carbon dioxide, methane or nitrous oxide.

Submethod 2

- (4) The project emissions for a source separation activity during a reporting period, in kilograms CO₂-e, are worked out using the formula (*equation 15*):

$$E_{P,a} = \sum_f \left[\left(\frac{\sum_w EO_{w,f}}{TW_{f,w}} \right) \times (E_{F,f} + E_{EP,f}) \right]$$

where:

$E_{P,a}$ means the source separation activities emissions, in tonnes CO₂-e.

$EO_{w,f}$ means the quantity of waste biomass type (w) diverted from source by the source separation activity to waste treatment facility or unit (f) during the reporting period, in tonnes, worked out in accordance with:

- (a) if the source separation activity is a new waste diversion activity or an expansion waste diversion activity—[subsection 53.\(2\)](#); or
- (b) if the source separation activity is an aggregated waste diversion activity—[subsection 53.\(2\)](#).

$TW_{f,w}$ means the quantity of waste biomass type (w) processed at waste treatment facility or unit (f) during the reporting period, in tonnes, worked out using [equation 16](#).

$E_{F,f}$ means the emissions from fuel used by waste treatment facility or unit (f) during the reporting period, in tonnes CO₂-e, worked out using [equation 18](#).

$E_{EP,f}$ means the emissions from purchased electricity used by waste treatment facility or unit (f) during the reporting period, in tonnes CO₂-e, worked out using [equation 19](#).

w means a waste biomass type.

f means an waste treatment facility or unit that is a nominated waste treatment facility or unit for the source separation activity during the reporting period and that is not subject to affected by closedowns under [subsection 27.\(2\)](#).

a means a source separation activity that is included in the calculation of the waste treatment facility or unit for the reporting period in accordance with [section 42](#).

58. Quantity of waste biomass type

The quantity of waste biomass type (w) processed at a waste treatment facility or unit during a reporting period, in kilograms, is worked out using the formula ([equation 16](#)):

$$TW_{f,w} = Q_{TWC,f,w} - Q_{TRW,f,w}$$

where:

$TW_{f,w}$ means the quantity of waste biomass type (w) processed at waste treatment facility or unit (f) during the reporting period, in kilograms.

$Q_{TWC,f,w}$ means the quantity of waste biomass type (w) received by waste treatment facility or unit (f) during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$Q_{TRW,f,w}$ means the quantity of waste biomass type (w) comminution and returned to the soil in an waste treatment facility or unit (f) during the reporting period, in kilograms, calculated in accordance with the monitoring requirements.

f means an waste treatment facility or unit that is a nominated waste treatment facility or unit for the source separation activity during the reporting period and that is not subject to affected by closedowns under [subsection 27.\(2\)](#).

w means a waste biomass type.

59. The consumption of the waste biomass type in the accredited AWT facility

- (1) The mass yield of biochar type (b) produced by the accredited AWT facility during the reporting period will be calculated using the following ([equation 17](#)):

$$\text{Yield}_{f,b} = (Q_{f,b} \div Q_{f,w,b}) \times 100$$

where:

$\text{Yield}_{f,b}$ means the mass yield of biochar type (b) produced by the accredited AWT facility (f).

$Q_{f,b}$ means the quantity of biochar type (b) produced by the accredited AWT facility (f) during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$Q_{f,w,b}$ means the quantity of waste biomass type (w) needed for production to biochar type (b) under specified conditions at the accredited AWT facility (f), in kilograms, worked out in accordance with the monitoring requirements.

f means an accredited AWT facility for the reporting period that is not affected by closures under [subsection 27.\(2\)](#).

w means a waste biomass type.

b means the biochar type produced by the waste treatment facility or unit (f).

(2) The eligible biochar baseline for an accredited AWT facility is 1,500,000 kilograms per calendar year.

60. Emissions from fuel

The emissions from fuel used by a waste treatment facility or unit during a reporting period, in kilograms CO₂-e, are worked out using the following (*equation 18*):

$$E_{F,f} = \sum_i \sum_j \frac{Q_{F,i,f} \times EC_i \times EF_{ij}}{1000}$$

where:

$E_{F,f}$ means the emissions from fuel used by waste treatment facility or unit (f) during the reporting period, in tonnes CO₂-e.

$Q_{F,i,f}$ means the quantity of fuel type (i) used by waste treatment facility or unit (f) during the reporting period, worked out in accordance with the monitoring requirements.

EC_i means:

- (a) if $Q_{F,i,f}$ is measured in gigajoules—1; or
- (b) otherwise—the energy content factor, in gigajoules per tonne, gigajoules per kilolitre or gigajoules per cubic metre, mentioned in Part 1, 2 or 3 of Schedule to the Weights and Measures Codes of Practice for fuel type (i).

EF_{ij} means the emission factor, in kilograms CO₂-e per gigajoule, mentioned in Part 1, 2 or 3 of Schedule to the Weights and Measures Codes of Practice for greenhouse gas type (j) fuel type (i).

f means an waste treatment facility or unit that is a nominated waste treatment facility or unit for the source separation activity during the reporting period and that is not subject to affected by closedowns under [subsection 27.\(2\)](#).

i means a fuel type.

j means a greenhouse gas type, being carbon dioxide, methane or nitrous oxide.

61. Emissions from purchased electricity

(1) The emissions from purchased electricity used by a waste treatment facility or unit during a reporting period, in tonnes CO₂-e, are worked out using the formula (*equation 19*):

$$E_{EP,f} = Q_{EP,f} \times \frac{EF_{EP}}{1000}$$

where:

$E_{EP,f}$ means the emissions from purchased electricity used by waste treatment facility or unit (f) during the reporting period, in tonnes CO₂-e.

$Q_{EP,f}$ means the quantity of electricity purchased by waste treatment facility or unit (f) during the reporting period, in kilowatt hours, worked out in accordance with the monitoring requirements.

EF_{EP} means:

- (a) for electricity obtained from an electricity grid that is a grid in relation to which the IBM® Envizi ESG Suite Emission Factors document, in force on the declaration day for the project includes an emissions factor—that factor, in kilograms CO₂-e per kilowatt hour; or
- (b) for electricity obtained from an electricity grid not covered by paragraph (a) or from a source other than an electricity grid:
 - (i) if the supplier of the electricity is able to provide an emissions factor that reflects the emissions intensity of the electricity (worked out in accordance with subsection (2)) and is applicable on the declaration day for the project—that factor, in kilograms CO₂-e per kilowatt hour; or
 - (ii) otherwise—the emissions factor, in kilograms CO₂-e per kilowatt hour, for off-grid electricity included in the IBM® Envizi ESG Suite Emission Factors document in force at the end of the reporting period.

f means an waste treatment facility or unit that is a nominated waste treatment facility or unit for the source separation activity during the reporting period and that is not subject to affected by closedowns under subsection 27.(2).

(2) For subparagraph (b)(i) of the definition of EF_{EP} in subsection (1), the emissions factor must be worked out:

- (a) on a sent-out basis; and
- (b) using a measurement or estimation approach that is consistent with the Weights and Measures Codes of Practice.

(3) Section 7 does not apply to the parameter EF_{EP} .

Subdivision C—Calculating eligible management activity

62. Emissions from irrigation energy use

(1) Emissions from the use of fuel and electricity to irrigate a carbon estimation area must be calculated if new irrigation is an eligible management activity.

(2) The emissions released from fuel use associated with irrigation for each relevant carbon estimation area for the reporting period must be calculated using the following (*equation 20*):

$$E_{IFuul,Rc,CEA} = \sum_{g=1}^n \left(\frac{Q_{I,Rc,CEA} \times EC_F \times EF_{Fg}}{1000} \right)$$

where:

$E_{IFuul,Rc,CEA}$ means emissions from irrigation fuel in the reporting period in carbon estimation area (CEA); in tonnes CO₂-e.

n means number of gas groups.

$Q_{I,Rc,CEA}$ means quantity of fuel used to irrigate carbon estimation area (CEA) in the reporting period; in kilolitre.

EC_F is the energy content factor for diesel fuel set out in the Weights and Measures Codes of Practice, in gigajoules per kilolitre.

EF_{Fg} is the emissions factor for each gas type g for diesel fuel set out in the Weights and Measures Codes of Practice, in kilograms CO₂-e per gigajoule.

Note : The values for EC_F and EF_{Fg} are set out in 'Fuel combustion—liquid fuels and certain petroleum-based products for stationary energy purposes' in 'Schedule — Energy content factors and emission factors' to the Weights and Measures Codes of Practice.

(3) The emissions released from electricity use associated with irrigation for each relevant carbon estimation area for the reporting period must be calculated using the following (*equation 21*):

$$E_{IP,Rc,CEA} = Q_{IP,Rc,CEA} \times \frac{EF_{IP}}{1000}$$

where:

$E_{IP,Rc,CEA}$ means emissions from irrigation electricity in the reporting period in carbon estimation area (CEA); in tonnes CO₂-e.

$Q_{IP,Rc,CEA}$ means quantity of electricity used to irrigate carbon estimation area (CEA) in the reporting period; in kilowatt hours, worked out in accordance with the monitoring requirements.

EF_{IP} means emission factor for scope 2 electricity use; in kilograms CO₂-e per kWh.

CEA means a carbon estimation areas within the project area.

(4) For $E_{IP,Rc,CEA}$, if the electricity purchased is measured in gigajoules, the quantity of kilowatt hours must be calculated by dividing the amount of gigajoules by 0.0036.

Note : Values for emission factors for the relevant Country/State/Territory/region are set out in 'Schedule 1—Energy content factors and emission factors' to the Weights and Measures Codes of Practice.

Subdivision D—Calculating biochar production emission activity

63. Emissions from processing, comminution and transportation of biochar

(1) The emissions from processing, comminution and transportation of biochar for a reporting period in the crediting period, in tonnes CO₂-e, are worked out using the formula (*equation 22*):

$$E_{PCT} = \sum_f E_{PCT,f}$$

where:

E_{PCT} means emissions from processing, comminution and transportation of biochar for the reporting period, in tonnes CO₂-e.

$E_{PCT,f}$ means emissions from processing, comminution and transportation of project waste biomass type collected at a waste treatment facility or unit (f) for the reporting period, in tonnes CO₂-e, worked out using *equation 23*.

f means a waste treatment facility or unit within a network of facilities or units.

(2) The emissions from processing, comminution and transportation of project waste biomass type collected at a waste treatment facility or unit (f) for the reporting period, in tonnes CO₂-e, are worked out using the following (*equation 23*):

$$E_{PCT,f} = EPCT_{Scope1,f} + EPCT_{Scope2,f}$$

where:

$E_{PCT,f}$ means the emissions from processing, comminution and transportation of project waste biomass type collected at the waste treatment facility or unit for the reporting period, in tonnes CO₂-e.

$EPCT_{Scope1,f}$ means the scope 1 emissions relating to the processing, comminution and transportation of project waste biomass type collected at the waste treatment facility or unit for the reporting period, in tonnes CO₂-e, estimated:

- (a) for solid fuels used during the reporting period in relation to the processing, comminution and transportation of the project waste biomass type collected at the waste treatment facility or unit—in accordance with Part 2.2 of the Weights and Measures Codes of Practice;
- (b) for gaseous fuels during the reporting period in relation to the processing, comminution and transportation of project waste biomass type collected at the waste treatment facility or unit—in accordance with Part 2.3 of the Weights and Measures Codes of Practice;
- (c) for liquid fuels used during the reporting period in relation to the processing, comminution and transportation of project waste biomass type collected at the waste treatment facility or unit — in accordance with Part 2.4 of the Weights and Measures Codes of Practice.

EPCT_{Scope2,f} means the scope 2 emissions relating to the processing, comminution and transportation of project waste biomass type capture at a waste treatment facility or unit (f) for the reporting period, in tonnes CO₂-e, worked out using equation 24.

f means a waste treatment facility or unit within a network of facilities or units.

(3) The scope 2 emissions relating to the processing, comminution and transportation of project waste biomass type collected at a waste treatment facility or unit (f) for the reporting period, in tonnes CO₂-e, are worked out using the formula (equation 24):

$$\text{EPCT}_{\text{Scope2,f}} = Q_{\text{EPCT,f}} \times \text{EF}/1000$$

where:

EPCT_{Scope2,f} means scope 2 emissions relating to the processing, comminution and transportation of project waste biomass type collected at the waste treatment facility or unit for the reporting period, in tonnes CO₂-e.

Q_{EPCT,f} means the quantity of electricity used during the reporting period in relation to the processing, comminution and transportation of project waste biomass type collected at the waste treatment facility or unit, in kilowatt hours, worked out in accordance with the monitoring requirements.

EF means:

- (a) for electricity obtained from an electricity grid that is a grid in relation to which the IBM® Envizi ESG Suite Emission Factors document includes an emissions factor—that factor, in kilograms CO₂-e per kilowatt hour (or its equivalent of tonnes CO₂-e per megawatt hour); or
- (b) for electricity obtained from an electricity grid not covered by paragraph (a) or obtained from a source other than an electricity grid:
 - (i) if the supplier of the electricity is able to provide an emissions factor that reflects the emissions intensity of the electricity (worked out in accordance with subsection (5))—that factor, in kilograms CO₂-e per kilowatt hour (or its equivalent of tonnes CO₂-e per megawatt hour); or
 - (ii) otherwise—the emissions factor, in kilograms CO₂-e per kilowatt hour (or its equivalent of tonnes CO₂-e per megawatt hours), for off-grid electricity included in the IBM® Envizi ESG Suite Emission Factors document in force at the end of the reporting period.

(4) For subparagraph (b)(i) of the definition of (EF) in subsection (3), the emissions factor must be worked out:

- (a) on a sent-out basis; and
- (b) using a measurement or estimation approach that is consistent with the Weights and Measures Codes of Practice.

(5) If the Weights and Measures Codes of Practice does not include any relevant measurement or estimation approach, the emissions factor must be worked out in a manner that is consistent with relevant standards and other requirements under:

- (a) reporting and disseminating information relating to greenhouse gas emissions or greenhouse gas projects under any other law of the Country or of a State (or similar division) or Territory; or
- (b) emissions trading under a law of the Country or of a State (or similar division) or Territory.

64. Calculation of emissions in biochar production

(1) The emissions of waste treatment facility or unit for biochar production in a reporting period within the crediting period, in tonnes CO₂-e, are worked out using the formula (*equation 25*):

$$FGG = \sum_{j,f} \left[FGG_{j,f} \times Q_{f,b} \times \gamma_j \right] \times GWP_{CH4}$$

where:

FGG means the emissions from production for the reporting period, in tonnes CO₂-e.

FGG_{j,f} means the amount of greenhouse gas type (j) emitted to the atmosphere during the reporting period by a waste treatment facility or unit (f) that produces biochar type from collected project waste biomass type. The calculation shall be based on the written information regarding projected carbon emissions provided by the retailer to the owner of the facility or unit.

Note : Expected carbon emissions, as detailed in subparagraph 19.(5)(A)(g)(iii) of the BPS Rule.

Q_{f,b} means the quantity of biochar type (b) processed and produced by the waste treatment facility or unit (f) during the reporting period, expressed in kilograms, calculated according to the **Q_{f,b}** of equation 17.

f means a waste treatment facility or unit within a network of facilities or units.

j means a greenhouse gas type, being CH₄.

b means the biochar type produced by the waste treatment facility or unit (f).

γ_j means the factor to the coefficient that converts grams to tonnes of greenhouse gas type (j) — 0.000001.

GWP_{CH4} means the global warming potential value of AR6 for methane set out in section 2.2 of the GHGR Rule.

(2) For qualified small-scale technology units, default values may be applied only where those values are derived from written information provided by the retailer to the unit owner. The written information must include the following:

- (a) the type of waste biomass to be processed by the unit.
- (b) the specific type of technology unit employed.
- (c) the weight of the waste biomass type to be processed.
- (d) the moisture content of the waste biomass type, specified as a percentage.
- (e) the weight of biochar outputted by the unit, as anticipated during operation.
- (f) the environmental conditions and geographical location where testing of the unit is conducted.
- (g) methane emissions.

Note : Expected carbon emissions, as detailed in subparagraph 19.(5)(A)(g)(iii) of the BPS Rule.

Subdivision E—Calculating carbon storage

65. Calculating the quantity of AQS biochar transferred to an off-taker — the project area

(1) The quantity of AQS biochar transferred to an off-taker during a reporting period is calculated using the following (*equation 26*):

$$Q_{Rc,f,A} = \sum_n BC_{f,A} \times \bar{x}_{a,Rc,f,A}$$

where:

$Q_{Rc,f,A}$ means the quantity of AQS biochar type (A) transferred to the off-taker in the project at a waste treatment facility or unit (f) during the reporting period (Rc), with the determination of mass for commercial transactions, in kilograms.

$BC_{f,A}$ means the quantity of AQS biochar type (A) produced for carbon storage by the project at an waste treatment facility or unit (f) and transferred to off-taker during the reporting period, in kilograms, worked out in accordance with the monitoring requirements.

$\bar{x}_{a,Rc,f,A}$ means:

(a) The shortfall of AQS biochar type (A) according to the Average Quantity System, including testing under section 3 of Schedule 2, $\bar{x}_{a,Rc,f,A}$ is 97.5 per cent (%); or

Note : AQS provides a 97.5% assurance that AQS biochar are the correct quantity within the prescribed tolerances. These tolerances are proportional to the quantity of biochar and related difficulty of accurate filling.

(b) The shortfall of AQS biochar type (A) according to the Average Quantity System including testing under section 4 of Schedule 2, $\bar{x}_{a,Rc,f,A}$ is 0; or

(c) There's no shortfall, $\bar{x}_{a,Rc,f,A}$ is 100 per cent (%).

f means a waste treatment facility or unit within the network of facilities or units that has been nominated for source separation activities involving the collection of project waste biomass type during the reporting period.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

Note : All biochar must be transferred to the off-taker in packages that are registered in accordance with the Biochar Trade Requirements.

n means number of transferred.

(2) At least 80% of the AQS biochar produced under the project during a reporting period must be transferred to off-takers within the project area.

Note : Where AQS biochar is used for internal purposes, such use shall be evidenced by accounting vouchers prepared in accordance with the requirements set out in the relevant accounting legislation.

(3) The remaining AQS biochar may be transferred to off-takers outside the project area, provided that no more than 20% of the AQS biochar produced under the project during the reporting period is transferred to off-takers outside the project area, and the quantity is to be calculated in accordance with equation 27.

66. Calculating the quantity of AQS biochar transferred to the off-taker — non-carbon estimation area

The quantity of AQS biochar transferred to an off-taker during a reporting period is calculated using the following (*equation 27*):

$$Q_{Rc,NECA,f,A} = \sum_n BC_{f,A} \times \bar{x}_{a,Rc,f,A}$$

where:

$Q_{Rc,NCEA,f,A}$ means to the quantity of AQS biochar type (A) transferred to the off-taker in the non-CEA (NCEA) from the project's waste treatment facility or unit (f) during the reporting period (Rc), in kilograms, with the determination of mass for commercial transactions.

$BC_{f,A}$ means the quantity of AQS biochar type (A) produced for carbon storage by the project at an waste treatment facility or unit (f) and transferred to the off-taker during the reporting period, measured in kilograms, worked out in accordance with the monitoring requirements.

$\bar{x}_{a,Rc,f,A}$ means:

(a) The shortfall of AQS biochar type (A) according to the Average Quantity System, including testing under section 3 of Schedule 2, $\bar{x}_{a,Rc,f,A}$ is 97.5 per cent (%); or

Note : AQS provides a 97.5% assurance that AQS biochar are the correct quantity within the prescribed tolerances. These tolerances are proportional to the quantity of biochar and related difficulty of accurate filling.

(b) The shortfall of AQS biochar type (A) according to the Average Quantity System including testing under section 4 of Schedule 2, $\bar{x}_{a,Rc,f,A}$ is 0; or

(c) There's no shortfall, $\bar{x}_{a,Rc,f,A}$ is 100 per cent (%).

f means a waste treatment facility or unit within the network of facilities or units that has been nominated for source separation activities involving the collection of project waste biomass type during the reporting period.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

Note : All biochar must be transferred to the off-taker in packages that are registered in accordance with the Biochar Trade Requirements.

n means number of transferred.

67. Calculating the quantity of AQS biochar that remains unused by off-taker within the project area

(1) The quantity of AQS biochar not applied by off-taker during the reporting period was calculated using the following (*equation 28*):

$$Q_{Rc,CEA,A} = Q_{Rc,f,A} - Q_{Rc,A,N}$$

where:

$Q_{Rc,CEA,A}$ means to the quantity of AQS biochar type (A) applied by the off-taker in the carbon estimation area (CEA) during the reporting period (Rc), in kilograms.

$Q_{Rc,f,A}$ means the quantity of AQS biochar type (A) transferred to the off-taker at an waste treatment facility or unit (f) during the reporting period (Rc), in kilograms, worked out using [equation 26](#).

$Q_{Rc,A,N}$ means the quantity of AQS biochar type (A) that has not been (N) applied $Q_{Rc,f,A}$ by the off-taker during the reporting period (Rc), measured in kilograms, worked out in accordance with the monitoring requirements.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

Note : All biochar must be transferred to the off-taker in packages that are registered in accordance with the Biochar Trade Requirements.

CEA means a carbon estimation areas within the project area.

N means AQS biochar that has not been applied by the off-taker.

(2) The following circumstances shall result in $Q_{Rc,WI,CEA,A}$ being considered zero:

- (a) where off-takers have not applied all AQS biochar; or
- (b) where AQS biochar has not been applied in full, as required under [paragraph 24.\(5\)](#)
- (c)

68. Calculating the quantity of AQS biochar that remains unused by off-taker within the non-CEA

(1) The quantity of AQS biochar not applied by off-takers within the non-carbon estimation area during the reporting period was calculated using the following ([equation 29](#)):

$$Q_{Rc,NCEA,A} = Q_{Rc,f,A} - Q_{Rc,A,N}$$

where:

$Q_{Rc,NCEA,A}$ means to the quantity of AQS biochar type (A) applied by the off-taker in the non-CEA (NCEA) during the reporting period (Rc), in kilograms.

$Q_{Rc,f,A}$ means the quantity of AQS biochar type (A) transferred to the off-taker at an waste treatment facility or unit (f) during the reporting period (Rc), in kilograms, worked out using [equation 27](#).

$Q_{Rc,A,N}$ means the quantity of AQS biochar type (A) that has not been (N) applied $Q_{Rc,f,A}$ by the off-taker during the reporting period (Rc), measured in kilograms, worked out in accordance with the monitoring requirements.

A means an AQS biochar type in respect of which a prepackaged form is published in the Prepackaged Register.

NCEA means a non-carbon estimation area.

Note : All biochar must be transferred to the off-taker in packages that are registered in accordance with the Biochar Trade Requirements.

N means AQS biochar that has not been applied by the off-taker.

(2) The following circumstances shall result in $Q_{Rc,NCEA,A}$ being considered zero:

- (a) where no AQS biochar has been transferred to off-takers outside the project area; or
- (b) where off-takers have not applied all AQS biochar; or
- (c) where AQS biochar has not been applied in full, as required under [paragraph 24.\(5\)](#)
- (c)

Division 4—Calculation of improvement factor

69. Summary

The improvement factor for a reporting period accounts the PyCCS project over time.

70. Improvement factor

The improvement factor for a reporting period is the improvement factor set out in the following table for the crediting period year in which the reporting period ends.

Table 6
Improvement factors

Item	Crediting period year	Improvement factor
1	1	1.000
2	2	0.979
3	3	0.958
4	4	0.937
5	5	0.916
6	6	0.895
7	7	0.874
8	8 to 25	0.874

Note : The improvement factor applies a yearly decay rate of 2.1% to account for business-as-usual improvements in waste management and resource recovery.

Part 5— Reporting, Record keeping, notification and monitoring requirements

The reporting, notification and monitoring requirements in this Part supplement the general requirements relating to those matters set out in requirements and principles made under the Carbon Farming Standard.

Division 1—Reporting requirements

71. Operation of this Division

For paragraph 90.(3)(a) of the Carbon Farming Standard, this Division sets out the information that must be included in each offsets report about a PyCCS project that is an eligible offsets project.

72. Offsets reports requirements—processing

An offsets report for a reporting period in the crediting period for a PyCCS project must include all of the following information:

- (a) a summary of how the components of the net abatement amount have been calculated. It includes a description of the method used to calculate the emissions from the collection of waste from each waste treatment facility or unit that is the source of biochar by the project (under Subdivision D of Division 3 of Part 4);
- (b) a description of any change in the location of the project that has occurred during the reporting period, including (if relevant) a description of any new carbon estimation area, CEAs and waste treatment facility or unit;
- (c) a description of any increase or decrease in the number of CEAs used in the project during the reporting period, including the location of any new CEAs;
- (d) a description of any change to any carbon estimation area used in the project, or any material change in the operation of a carbon estimation area, during the reporting period;
- (e) a description of any increase or decrease in the number of CEAs used in the project during the reporting period, including the location of any new CEAs;
- (f) if during the reporting period the project operated in a manner that deviated from that described in the PyCCS project plan—a description of the deviation, including the duration and frequency of the deviation.

73. Offsets reports requirements—source separation activity

- (1) The offsets report about an PyCCS project for a reporting period must:
 - (a) identify each source separation activity (whether an original activity or a potential activity) included in the calculation of the carbon capture for the reporting period; and
 - (b) include the following information for each such activity:
 - (i) the local in which the activity area is located (if not included in a previous offsets report about the project);
 - (ii) for charity diversion activities, new waste diversion activities, and aggregated waste diversion activities that include a subactivity which would otherwise be a new waste diversion activity—the landfill that, during the relevant 24-month period for the project, received material consisting of the same waste

biomass type(s) as the waste biomass type diverted by the activity during the reporting period (if known and not included in a previous offsets report about the project);

- (iii) for new waste diversion activities, expansion waste diversion activities and aggregated waste diversion activities, the same is true for each waste treatment facility or unit that was a nominated waste treatment facility or unit for the activity during the reporting period;
- (iv) each waste biomass type diverted from source by the activity during the reporting period;
- (v) the value of parameter EO_w for the activity for the reporting period, worked out in accordance with section 52 or subsection 53.(1) or 54.(1) (as applicable);
- (vi) for charity diversion activities—the value of parameter $Q_{MC,w}$ for the activity for the reporting period, worked out in accordance with the monitoring requirements;
- (vii) for new waste diversion activities and expansion waste diversion activities—the value of parameter $Q_{MC,f}$ for each nominated waste treatment facility or unit for the activity for the reporting period, worked out in accordance with the monitoring requirements;
- (viii) for aggregated waste diversion activities—the value of parameter $Q_{MC,sa,f}$ for each nominated waste treatment facility or unit for each subactivity for the reporting period, worked out in accordance with the monitoring requirements;
- (ix) if the value of parameter $W_{EO,w}$ for the activity, or the value of parameter $W_{EO,sa}$ for each subactivity if the activity is an aggregated waste diversion activity, was worked out for the reporting period using waste audits, the results of the waste audits (including a value for each proportion mentioned in paragraphs 96.(5)(a) to (d)); and

- (2) if a potential activity has been included in the calculation of the AWT facility for the reporting period because of paragraph 42.(1)(b)—include the same information and evidence as would have been required to be provided under section 30 if the activity were able to be identified at the time the application under section 22 of the Carbon Farming Standard was made in relation to the project; and
- (3) if, under subsection 42.(2), the project proponent chooses not to include a particular activity in the calculation of the AWT facility for the reporting period—identify the activity not included and the reasons why it was not included.

74. Offsets reports requirements— Land management strategies and AQS biochar applied to soils

- (1) Each offsets report must include the following for the project:
 - (a) copies of the land management strategies applicable to the project during the reporting period;
 - (b) a description of the land management activities undertaken during the reporting period including an explanation of:
 - (i) how eligible management activities have been undertaken in each carbon estimation area during the reporting period; and
 - (ii) the extent to which the land management activities undertaken have implemented the relevant land management strategies;

- (c) in respect of the application of AQS biochar conducted during the reporting period:
 - (i) any spatial data files required to be created by the Supplement;
 - (ii) the accuracy of the Navigation Satellite System used to locate and record the location for the application of AQS biochar;
 - (iii) photographs and videos clearly showing AQS biochar in the carbon estimation area;
- (d) the amount of each input and component of each equation or calculation that, under this methodology, is used to work out the net abatement amount for the reporting period;
- (e) if activities are undertaken in a reporting period that were restricted under section 24—evidence that those requirements were met;
- (f) if the Supplement requires a matter to be documented—that matter;
- (g) a written statement from the project proponent verifying that the activities or calculation approaches, have not been undertaken which could be reasonably expected to result in the crediting of non-genuine carbon abatement;

(2) If an offsets report is the first report after the declaration of the project as an eligible offsets project, it must include the following:

- (a) the date the eligible management activities started in each carbon estimation area relating to the area added to the project; and
- (b) a description of all management undertaken during the reporting period in each carbon estimation area relating to the area added to the project, including the timing and duration of each activity.

(3) If changes are made to the number or boundaries of CEAs within a project, the new CEAs or new boundaries must be identified in the next offsets report that is submitted to the Working Body and that reports on those CEAs.

(4) The map referred to in subsection 20(4) must be provided to the Working Body with the offsets report referred to in subsection 74(3).

75. Determination of certain factors and parameters

(1) If, in the circumstances described in paragraph 7.(2)(b), a factor or parameter is defined or calculated for a reporting period by reference to an instrument or writing as in force from time to time, the offsets report about the project for the reporting period must include the following information for the factor or parameter:

- (a) the versions of the instrument or writing used;
- (b) the start and end dates of each use;
- (c) the reasons why it was not possible to define or calculate the factor or parameter by reference to the instrument or writing as in force at the end of the reporting period.

(2) If a parameter is determined under section 99 for the purpose of working out the AWT facility for an PyCCS project for a reporting period, the offsets report about the project for the reporting period must include the following information for the parameter:

- (a) the name of the parameter;
- (b) the start and end of the non-monitored period for which the parameter was determined;
- (c) the value of the parameter and how that value was calculated.

Division 2—Notification requirements

76. Operation of this Division

For paragraph 90.(3)(b) of the Carbon Farming Standard, this Division sets out requirements to notify the Working Body of certain matters relating to a PyCCS project that is an eligible offsets project.

77. Obligation to notify Working Body about changes in project's regulatory approvals

- (1) The project proponent must notify the Working Body in writing of any change to the project proponent's relevant authority or other regulatory approvals that has had or may have an impact on the project proponent's ability to continue to implement the PyCCS project, including (without limitation) any such change that occurs during the crediting period.
- (2) The project proponent must notify the Working Body of that change as soon as practicable after the project proponent becomes aware that the change has occurred.

78. Notification requirements— Source separated organic waste

Implementation of potential activities

- (1) This section applies if:
 - (a) one or more of an PyCCS project's potential activities are implemented during a reporting period; and
 - (b) the potential activity is a new waste diversion activity, an expansion waste diversion activity or an aggregated waste diversion activity.
- (2) The project proponent must, within 14 days after the potential activity starts to be implemented, notify the Working Body, in writing, of:
 - (a) each waste treatment facility or unit nominated as a facility at which waste biomass type diverted from source by the activity will be processed; and
 - (b) each eligible waste treatment technology to be used to process the waste biomass type.

Change to nominated waste treatment facility or unit

- (3) If:
 - (a) an PyCCS project involves the implementation of a new waste diversion activity, an expansion waste diversion activity or an aggregated waste diversion activity; and
 - (b) there is a change to which waste treatment facility or unit are to process waste biomass type diverted from source by the activity;the project proponent must, within 14 days after the change occurs, notify the Working Body, in writing, of the change.
- (4) A notification under subsection (1) must include:
 - (a) details of each waste treatment facility or unit that, as a result of the change, is to be nominated as a facility or unit at which waste biomass type diverted from source by the activity is to be processed; and
 - (b) details of each waste treatment facility or unit that has previously been, but is no longer, a nominated waste treatment facility or unit for the activity; and
 - (c) a description of each eligible waste treatment technology that was, or is to be, used to process the waste biomass type at each facility or unit mentioned in paragraph (a) or (b)

Change to subactivities included in aggregated waste diversion activities

- (5) If:

- (a) an PyCCS project involves the implementation of an aggregated waste diversion activity; and
- (b) the project proponent decides to no longer include a particular subactivity in the aggregated waste diversion activity;

the project proponent must, within 30 days after making the decision, notify the Working Body, in writing, of the decision.

79. Notification requirements—carbon estimation area

- (1) The project proponent must notify the Working Body within 60 days of becoming aware that an activity contrary to section 23 or 24 is conducted in the area of a carbon estimation area.
- (2) If a land management strategy for the project changes, the project proponent must, within 60 days after the change, notify the Working Body of the change and within 9 months after the change, provide a copy of the new land management strategy to the Working Body.
- (3) If the eligible management activities on land that is part of a carbon estimation area changes materially after the end of the first reporting period for the project, the project proponent must, within 60 days after the change, notify the Working Body of:
 - (a) the nature of the change; and
 - (b) whether the change is likely to materially impact the application of AQS biochar in the project area.

Division 3—Record keeping and project monitoring requirements

Note : Other Record keeping and project [monitoring requirements](#) are prescribed in the principles .

Subdivision A—Record keeping requirements

80. Operation of this Division

For paragraph 90.(3)(c) of the [Carbon Farming Standard](#), this Division sets out Record keeping requirements for a [PyCCS project](#) that is an [eligible offsets project](#).

81. Record keeping requirements—land management strategy

- (1) The [project proponent](#) must keep records of the following:
 - (a) each [land management strategy](#) prepared for the project;
Note : This includes the initial [land management strategy](#) and all subsequent revised strategies.
 - (b) the identity, relevant experience and qualifications of all [qualified persons](#) involved in the creation of the [land management strategies](#) under [section 25](#);
 - (c) material and evidence used in the preparation of a [land management strategy](#);
 - (d) material and evidence supporting any eligible management activities;
 - (e) material to demonstrate that each eligible management action nominated for a carbon estimation area has been carried out;
 - (f) each input and calculation used to determine the net abatement amount for the project;
 - (g) records which demonstrate that the requirements of this methodology and [Supplement](#) have been met;
 - (h) anything which is specified in a [land management strategy](#) for the project under [paragraph 25.\(1\)\(f\)](#);
 - (i) if activities restricted by [section 24](#) are conducted—evidence that the requirements of [section 24](#) have been met;
- (2) The proponent must create and keep records of the result of every calculation completed in accordance with [Part 4](#).
- (3) If a [project proponent](#) changes an [eligible management activity](#), or any other land management activity, from that set out in the [land management strategy](#), the [project proponent](#) must provide the information and evidence required under [Subdivision C](#) of [Division 1](#) of [Part 3](#) in relation to the change.

82. Record keeping requirements—waste audits

- (1) If the [project proponent](#) chooses to use [waste audits](#) to monitor one or more of the [project's source separation](#) activities or [subactivities](#), the [project proponent](#) must keep a record of evidence that each [waste audit](#) undertaken consists of at least 2 audit periods that occur at times representative of relevant seasonal variation.
- (2) Records must be kept in accordance with accounting voucher preparation standards to prove that the project was conducted in accordance with this methodology.

83. Record keeping requirements— accredited AWT facility and qualified small-scale technology unit

Information about accredited AWT facility or qualified small-scale technology unit

- (1) The project proponent must also keep a record of the following information about facility or unit:
 - (a) the address, in the form approved by the Working Body, of every site that is or has been included in a population in the project;
 - (b) for a site added to the population during the project—the circumstances in which the site was added.

Disposal of qualified small-scale technology unit and components

- (2) If, as part of the treatment under the project, the project proponent, the project proponent's agent, or a person contracted by the project proponent:
 - (a) removes qualified small-scale technology unit (the removed system unit) that is not being directly replaced; or
 - (b) delivers, installs, or facilitates the delivery or installation of, small-scale technology unit, and that unit replaces other qualified small-scale technology unit (the replaced system unit);the project proponent must also keep a record of evidence that the removed system unit, or replaced system unit, was disposed of in accordance with relevant State (or similar division) or Territory legislative requirements or the BPS Standard.
- (3) If:
 - (a) as part of the treatment under the project, the project proponent, the project proponent's agent, or a person contracted by the project proponent, (the relevant person) removes a unit component or other equipment that is not removed system unit or replaced system unit; and
 - (b) the relevant person disposes of the unit component or other equipment; the project proponent must also keep a record of evidence that the disposal of the unit component or other equipment was in accordance with [section 85](#).

84. Disposing of removed or replaced qualified small-scale technology unit

- (1) This section applies if the project proponent for the project, the project proponent's agent, or a person contracted by the project proponent, (the relevant person):
 - (a) removes qualified small-scale technology unit, that is not being directly replaced, as part of the treatment under the project; or
 - (b) delivers, installs, or facilitates the delivery or installation of, small-scale technology unit (the new small-scale technology unit) as part of the treatment under the project.
- (2) The relevant person must take reasonable steps to ensure that the qualified small-scale technology unit that is being removed under paragraph (1)(a), or any qualified small-scale technology unit that is being replaced by the new small-scale technology unit under paragraph (1)(b), is:
 - (a) disposed of; and
 - (b) not refurbished, reused or sold.
- (3) However, the qualified small-scale technology unit that is being removed or replaced may be sold to a third party to be broken down and recycled as described in subsection (4).
- (4) This section does not prevent the metering equipment, pyrometer or waste treatment facility or unit from being broken down into components and recycled.

85. Legal right to access and use data about PyCCS project

Where the project proponent for a PyCCS project utilises data concerning the consumption of waste biomass types at a waste treatment facility or unit within the network for the purpose of calculating the net abatement amount of the project in accordance with Part 4, the project proponent shall have a legal right to:

- (a) access the data; and
- (b) use the data for that purpose.

Note : If there is more than one project proponent for a project, it is not necessary for each project proponent to have a legal right to access and use the data. A project proponent is required to have that legal right only if the project proponent will access and use the data to calculate the net abatement amount for the project.

Subdivision B—Monitoring requirements

86. Monitoring waste biomass type consumption

The waste biomass type consumption from the waste biomass type source or sources chosen for a accredited AWT facility in a population in the project under section 28 must be monitored for the accredited AWT facility for all time periods in the crediting period for the project.

87. Monitoring waste biomass type consumption using metering equipment data

- (1) This section applies if the project proponent for the project monitors waste biomass type consumption at a accredited AWT facility in the network using metering equipment data.
- (2) The project proponent must monitor the consumption of the waste biomass type in the accredited AWT facility during each reporting period using metering equipment that meets the requirements of subsection 30(3).

88. Data service

- (1) Any entity operating a data service that is compliant with Part 5, audited annually and approved by the Working Body, is authorised to act as an Accredited Data Service Providers for waste treatment facility or unit or soil temperature data under this methodology (including Registrants).
- (2) The following companies are **Accredited Data Service Providers**. They provide complex data integration, de-identification and secure data access services to support data sharing:
 - (a) the BidCarbon Data Limited; or
 - (b) the Dream & Company; or
 - (c) a state and territory government bodies.
- (3) In this section:
BidCarbon Data Limited means the BidCarbon Big Data Chengdu Limited (Registered in the mainland of China, Taxpayer Identification Number 91510100MA65RX6J3L).
Dream & Company means the Dream Aerospace Industries Limited (Registered in the mainland of China, Taxpayer Identification Number 91510105MA65R0Y9XT).

89. Operation of this Division

For paragraph 90.(3)(d) of the Carbon Farming Standard, this Division sets out:

- (a) a requirement to monitor relevant parameters relating to a PyCCS project that is an eligible offsets project (see section 90); and

- (b) in the event that the project proponent fails to monitor any parameter as required, a requirement that the project proponent estimates the parameter (see [section 97](#)).

90. Requirement to monitor certain parameters

- (1) The project proponent must, during a reporting period, monitor and determine any parameter that is required to calculate the net abatement amount for the reporting period or a future reporting period:
 - (a) in a manner that is consistent with the Weights and Measures Codes of Practice; or
 - (b) if the Weights and Measures Codes of Practice does not include any relevant requirements, in a manner that is consistent with relevant standards and other requirements under:
 - (i) reporting and disseminating information relating to greenhouse gas emissions or greenhouse gas projects under any other law of the Country or of a State (or similar division) or Territory; or
 - (ii) emissions trading under a law of the Country or of a State (or similar division) or Territory.
- (2) Any equipment or device used to monitor a parameter must be calibrated:
 - (a) in a manner that is consistent with the Sampling and Test Procedures for Prepackaged Products; and
 - (b) in a manner that is consistent with the Weights and Measures Codes of Practice; or
 - (c) if the Weights and Measures Codes of Practice does not include any relevant requirements, by an accredited third-party technician at intervals, and using methods, that are in accordance with the manufacturer's specifications.

91. Requirements to monitor certain parameters—charity diversion activities

- (1) The project proponent for an PyCCS project must, for each of the project's charity diversion activities, monitor and determine a parameter set out in an item of the following table in accordance with the instructions in the item.

Table 7
Monitored parameters

Item	Parameter	Data description	Unit	Measurement procedure (including frequency as required)	Determination of parameter from measurements
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1	$Q_{MC,w}$ (see equation 10)	Quantity of material collected	Kg	Measure in accordance with the data management and reporting requirements set out in subsection 102.(1) . Frequency —for each load of material collected. Exemption Apply for exemption under subsection 91. (3) .	Cumulative value for the activity for the <u>reporting period</u>
2	$Q_{RJ,w}$ (see equation 10)	Quantity of rejected material disposed of	Kg	Either: (a) the <u>weighing instrument</u> shall comply with the requirements of subsection 4.(1) of the <u>BITP 6</u> ; or (b) the <u>belt weighers</u> shall comply with the requirements of the <u>BITP 7</u> ; or (c) Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation. Frequency —for each load of rejected material disposed of. Exemption Apply for exemption under subsection 91. (3) .	Cumulative value for the activity for the <u>reporting period</u>

- (2) Any equipment or device used to monitor a parameter must:
 - (a) be certified in accordance with the BPS Rule; and
 - (b) be calibrated by an accredited third party technician at intervals, and using methods, that are in accordance with the manufacturer's specifications.
- (3) Participants in source separation activities and members of the network are the same registered aboriginal corporation. The statutory principal of the registered aboriginal

corporation can apply for exemption from the monitoring requirements of subsection 91. (1) by means of a statutory declaration.

(4) If the Working Body is satisfied that the following conditions are met, it must approve the application for exemption under subsection (3):

- Certain waste biomass type shall not be included in financial statements and are not applicable for trade; and
- Biobased product shall be sold by aboriginal residents of the village to registered aboriginal corporation and shall comply with relevant accounting voucher requirements to prove compliance with accounting treatment regulations; and
- will not facilitate fraud.

92. Requirements to monitor certain parameters — source separation activities

Parameters to be monitored for each nominated waste treatment facility or unit

(1) The project proponent for an PyCCS project must, for each nominated waste treatment facility or unit for each of the project's new waste diversion activities, expansion waste diversion activities and aggregated waste diversion activities, monitor and determine a parameter set out in an item of the following table in accordance with the instructions in the item.

Table 8

Monitored parameters for each nominated waste treatment facility or unit

Item	Parameter	Data description	Unit	Measurement procedure (including frequency as required)	Determination of parameter from measurements
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1	$Q_{EP,f}$ <small>(see equation 19)</small>	Quantity of electricity purchased by the <u>waste treatment facility or unit</u>	kWh or GJ	Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation. If $Q_{EP,f}$ is measured in gigajoules, the quantity of kilowatt hours must be calculated by dividing the amount of gigajoules by the conversion factor of 0.0036.	Cumulative value for the <u>waste treatment facility or unit</u> for the <u>reporting period</u>
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2	$Q_{F,i}$ (see equation 14)	Quantity of each <u>fuel</u> type used to <u>transportation</u> <u>waste biomass</u> <u>type to an waste treatment facility</u> <u>or unit</u>	Either: (a) t (for solid fuel); or (b) m ³ (for gas fuel); or (c) KL (for liquid fuel); or (d) GJ	Either: (a) monitored in accordance with section 2.25 or 2.36, or Division 2.4.6, of the <u>Weights and Measures Codes of Practice</u> (as applicable to the fuel type); or (b) Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.	Cumulative value for the <u>reporting period</u>
Frequency —if subsection 57.(3) is, or must be, used to calculate $E_{P,a}$ for the Activity for which the facility is nominated, continuous					

3	$Q_{F,i,f}$ (see equation 18)	Quantity of each <u>fuel</u> type used by the <u>facility or unit</u>	Either: (a) t (for solid fuel); or (b) m ³ (for gas fuel); or (c) KL (for liquid fuel); or (d) GJ	Either: (a) monitored in accordance with section 2.25 or 2.36, or Division 2.4.6, of the <u>Weights and Measures Codes of Practice</u> (as applicable to the fuel type); or (b) Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>
4	$Q_{MC,f}$ (see equation 11)	Quantity of material collected and sent to the <u>facility or unit</u>	Kg	Measure in accordance with the data management and reporting requirements set out in subsection 102.(1) . Frequency —for each load of material received by the facility, Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>

5	$Q_{RJ,f}$ (see equation 11)	Quantity of rejected material disposed of	Kg	<p>Either:</p> <p>(a) the <u>weighing instrument</u> shall comply with the requirements of subsection 4.(1) of the <u>BITP 6</u>; or</p> <p>(b) the <u>belt weighers</u> shall comply with the requirements of the <u>BITP 7</u>; or</p> <p>(c) Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.</p>	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>
6	$Q_{MC,sa,f}$ (see equation 12)	Quantity of material collected by <u>subactivity</u> and sent to the <u>waste treatment facility or unit</u>	Kg	<p>Measure in accordance with the data management and reporting requirements set out in <u>subsection 102.(1)</u>.</p> <p>Frequency—for each load of material received by the facility, Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.</p>	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>

7	$Q_{R,sa,f}$ (see equation 12)	Quantity of rejected material disposed of	Kg	<p>Either:</p> <p>(a) the <u>weighing instrument</u> shall comply with the requirements of subsection 4.(1) of the <u>BITP 6</u>; or</p> <p>(b) the <u>belt weighers</u> shall comply with the requirements of the <u>BITP 7</u>; or</p> <p>(c) Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.</p>	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>
8	$Q_{TRW,f,w}$ (see equation 16)	Quantity of <u>waste biomass type</u> comminution and returned to the soil in an <u>waste treatment facility or unit</u> .	Kg	<p>Measure in accordance with the data management and reporting requirements set out in <u>subsection 102.(1)</u>.</p> <p>Frequency—if <u>subsection 57.(4)</u> is, or must be, used to calculate $E_{P,a}$ for the activity for which the <u>facility or unit</u> is nominated, for each load of residual waste disposed of in landfill by the <u>facility or unit</u></p>	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>

9	$Q_{TWC,f,w}$ (see equation 16)	Quantity of waste received by the <u>facility or unit</u> .	Kg	Measure in accordance with the data management and reporting requirements set out in subsection 102.(1) . Frequency —if subsection 57.(4) is, or must be, used to calculate $E_{P,a}$ for the activity for which the <u>facility or unit</u> is nominated, for each load of waste received by the <u>facility or unit</u>	Cumulative value for the <u>facility or unit</u> for the <u>reporting period</u>
10	$Q_{IP,Rc,CEA}$ (see equation 21)	Quantity of electricity used to irrigate carbon estimation area in the <u>reporting period</u>	kWh or GJ	This is evidenced by compliance with the requirements for preparing accounting vouchers and is apportioned based on the fraction of hectares of the carbon estimation area that are irrigated, as a percentage of the total hectares of irrigated land, and the fuel used to run all the pumps on that land. Where electricity purchased is measured in gigajoules, the quantity of kWh must be calculated by dividing the amount of GJ by 0.0036.	

Parameters to be monitored for each activity or subactivity

(2) The project proponent for an PyCCS project must, for each of the project's new waste diversion activities and expansion waste diversion activities and each subactivity included in each of the project's aggregated waste diversion activities, monitor and determine a parameter set out in an item of the following table in accordance with the instructions in the item.

Table 9
Monitored parameters for each activity or subactivity

Item	Parameter	Data description	Unit	Measurement procedure (including frequency as required)	Determination of parameter from measurements
1	$Q_{B,s}$ (see equation 13)	Quantity of each size of <u>source separation bins</u> used by the activity or subactivity		Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.	Total number of <u>source separation bins</u> of each bin size for the activity or <u>subactivity</u> for the <u>reporting period</u>
2	$W_{EO,w}$ (see equation 10 or equation 11)	Proportion of a <u>waste biomass type</u> in material collected by the activity or subactivity	Fraction	If <u>waste audits</u> are undertaken to monitor the activity or <u>subactivity</u> , calculated using the results of the <u>waste audits</u> . Frequency —subject to subsection (4), in accordance with section 96 .	Either: (a) the <u>waste audit</u> or audits undertaken during the <u>reporting period</u> to monitor the activity or <u>subactivity</u> ; or (b) if no <u>waste audits</u> were undertaken during the <u>reporting period</u> —the most recent <u>waste audit</u> undertaken to monitor the activity or <u>subactivity</u>

3	$W_{EO,w,sa}$ (see equation 12)	Proportion of a <u>waste biomass</u> type in material collected by the activity or <u>subactivity</u>	Fraction	If <u>waste audits</u> are undertaken to monitor the activity or <u>subactivity</u> , calculated using the results of the <u>waste audits</u> . Frequency —subject to subsection (4), in accordance with section 96 .	Either: (a) the <u>waste audit</u> or audits undertaken during the <u>reporting period</u> to monitor the activity or <u>subactivity</u> ; or (b) if no <u>waste audits</u> were undertaken during the <u>reporting period</u> —the most recent <u>waste audit</u> undertaken to monitor the activity or <u>subactivity</u>
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Parameters $W_{EO,w,sa}$ and $W_{EO,w}$

(3) If the project proponent chooses to use waste audits to monitor parameter $W_{EO,w}$ for a source separation activity, or parameter $W_{EO,w,sa}$ for a subactivity included in an aggregated waste diversion activity, the project proponent must monitor the parameter using waste audits for the activity or subactivity for the whole of the project.

Note: If the project proponent chooses to monitor parameter $W_{EO,w}$ or $W_{EO,w,sa}$ using waste audits and then, during a reporting period, fails to do so, the parameter is determined in accordance with [section 99](#).

Calibration of equipment etc.

(4) Any equipment or device used to monitor a parameter must:

- be certified in accordance with the BPS Rule; and
- be calibrated by an accredited third party technician at intervals, and using methods, that are in accordance with the manufacturer's specifications.

93. Requirements to monitor certain parameters—biochar

(1) The project proponent must comply with the monitoring requirements set out in the following table in accordance with the instructions given in the item.

Table 10
Monitored parameters

Item	Parameter	Data description	Unit	Measurement procedure (including frequency as required)	Determination of parameter from measurements
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1	$C_{org,f,b,y}$ (see equation 5A or equation 5B)	The percentage of organic carbon content of the biochar type.	%	Paragraphs 47.1(a) or (b) requirement. Frequency — As required under subsection 112.(4) .
2	C_{org} (see equation 6)	The percentage of organic carbon content of the biochar type.	%	In accordance with section 112 . Frequency — As required under subsection 112.(4) . Use the default values for organic carbon content in the table in subsection 47.(2) for the crediting period.
3	H/C_{org} (see equation 7)	The percentage of hydrogen to organic carbon from the waste treatment facility or unit used to produce this biochar in the year.	%	Either: 1. The calculation may be performed using the default value specified in paragraph 48.(1)(b) ; or 2. Alternatively, in accordance with subsection 112.(7) . Frequency — As required under subsection 112.(4) .
4	T_S (see equation 9)	the soil temperature.	°C	The requirements of subsection 51.(1) measure soil temperature at CEAs . Frequency — Annually or monthly.

5	$Q_{Rc,CEA,A}$ (see equation 5A or equation 28), $Q_{Rc,NCEA,A}$ (see equation 5B or equation 29)	Quantity of AQS biochar types used by the off-takers during the reporting period.	kg	<p>Either:</p> <ol style="list-style-type: none"> 1. In accordance with the requirements of subsection 102(5), a positive product review field may be added, and off-takers may be required to upload photos or videos of on-site use to support it; or 2. Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation. <p>Frequency— Continuous, aggregated monthly or annually.</p>
6	$M_{f,b,y}$ (see equation 8)	The moisture content of the biochar type, as determined in samples the waste treatment facility or unit in year.	%	<p>In accordance with section 112.</p> <p>Frequency— As required under subsection 112(4).</p>

Calibration of equipment etc.

(2) Any equipment or device used to monitor a parameter must:

- be certified in accordance with the [BPS Rule](#); and
- be calibrated by an accredited third party technician at intervals, and using methods, that are in accordance with the manufacturer's specifications.

94. Requirements to monitor certain parameters—Processing

The [project proponent](#) must comply with the [monitoring requirements](#) set out in the following table in accordance with the instructions given in the table.

Table 11
Monitored parameters

Item	Parameter	Data description	Unit	Measurement procedure (including frequency as required)
1	$Q_{f,b}$ (see equation 17 or equation 25)	Quantity of <u>biochar type</u> produced by the <u>accredited AWT facility</u> .	kg	<p>Measure in accordance with the data management and reporting requirements set out in subsection 102.(1) and fulfil the requirements of subsection 59.(2).</p> <p>Frequency—for each time a biochar type is produced, it must pass through a <u>weighing instrument</u> or <u>belt weighers</u> in order to be counted in the inventory. These biochar types can be accumulated in the warehouse up to a certain quantity, and the <u>weighing instruments</u> must comply with the requirements of section 109.</p>
2	$Q_{f,w,b}$ (see equation 17)	Quantity of <u>waste biomass type</u> needed for processing to <u>biochar type</u> in a <u>accredited AWT facility</u> under specified conditions at the <u>accredited AWT facility</u> .	kg	<p>Measure in accordance with the data management and reporting requirements set out in subsection 102.(1).</p> <p>Frequency—for every time <u>waste biomass type</u> goes out of storage, it must pass through the <u>weighing instrument</u> or <u>belt weighers</u> and the requirements of section 109 must be met.</p>
3	$Q_{EPCT,f}$ (see equation 24)	Quantity of electricity used related to processing, comminution and transportation at <u>waste treatment facility</u> or <u>unit</u> in the reporting period	kWh or GJ	Evidenced by taxation invoices, contractual arrangements. Where electricity purchased is measured in gigajoules, the quantity of kWh must be calculated by dividing the amount of GJ by 0.0036.

95. Requirements to monitor certain parameters—Biochar applied

The project proponent must comply with the monitoring requirements set out in the following table in accordance with the instructions given in the table.

Table 12
Monitored parameters

Item	Parameter	Data description	Unit	Measurement procedure (including frequency as required)
1	$BC_{f,A}$ (see equation 26 or equation 27)	Quantity of AQS biochar type transferred to off-takers	kg	<p>1. In accordance with the requirements of subsection 102.(5), user satisfaction surveys shall be conducted on a case-by-case basis for the list of users in the Order Management System (OMS); and</p> <p>2. Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation.</p> <p>Frequency—Continuous, aggregated monthly or annually.</p>
2	$\bar{x}_{a,Rc,f,A}$ (see equation 26)	a AQS biochar type that contains less than the quantity stated on the package or a label attached to it and the shortfall.	%	Determined in accordance with Schedule 2 .

3	$Q_{Rc,A,N}$ (see equation 28 or equation 29)	Quantity of AQS biochar applied to a <u>CEA</u> or <u>non-CEA</u> is contingent upon the quantity of biochar required by the <u>off-taker</u>	Kg	<ol style="list-style-type: none"> 1. In accordance with the requirements of subsection 102.(5), <u>user satisfaction surveys</u> shall be conducted on a case-by-case basis for the list of users in the Order Management System (OMS); and 2. Evidenced by compliance with the requirements for the preparation of accounting vouchers, as set out in the relevant accounting legislation. <p>Frequency—Continuous, aggregated monthly or annually.</p>
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96. Requirement to undertake waste audits

(1) The project proponent may choose to undertake waste audits for the purpose of monitoring one or more of the project's source separation activities or subactivities.

Note: If the project proponent chooses to use waste audits to monitor parameter $W_{EO,w}$ for a source separation activity, or parameter $W_{EO,w,sa}$ for a subactivity included in an aggregated waste diversion activity, the project proponent must monitor the parameter using waste audits for the whole of the project (see [subsection 107 \(3\)](#)).

(2) The waste audits for an activity or subactivity must meet the following requirements:

- (a) the first waste audit for the activity or subactivity must be undertaken during the first reporting period for the project;
- (b) such number of subsequent waste audits as is required by subsection (3) for the activity or subactivity must be undertaken in later reporting periods for the project;
- (c) only one waste audit may be undertaken in any 12-month period;
- (d) each waste audit must consist of at least 2 audit periods that occur at times representative of relevant seasonal variation;
- (e) each audit period must run for at least 1 week;
- (f) during each audit period, at least one sample per day must be taken from a randomly selected truck or other bulk container used by the activity or subactivity to divert waste biomass type from landfill.
- (g) the number of samples taken during each waste audit must be sufficient to obtain statistical confidence of 95% (plus or minus 5%) for each waste biomass type diverted from source by the activity or subactivity;
- (h) the samples taken must comprise aggregated collected waste from whole loads prior to processing;
- (i) the aggregated collected waste must be sorted into waste biomass type, other organic waste and inert waste;
- (j) all measurements of quantity must be in kilograms.

Note: The project proponent must keep a record of evidence that each waste audit undertaken consists of at least 2 audit periods that occur at times representative of relevant seasonal variation (see [section 82](#)).

(3) For the purposes of paragraph (2)(b), the number of subsequent waste audits required for the activity or subactivity is as follows:

- (a) if the average annual abatement resulting from all of the project is less than 50,000 tonnes CO₂-e—2;
- (b) if the average annual abatement resulting from all of the project is 50,000 tonnes CO₂-e or more and less than 150,000 tonnes CO₂-e—3;
- (c) if the average annual abatement resulting from all of the project is 150,000 tonnes CO₂-e or more—5.

(4) The waste audits must be conducted by a person who:

- (a) is engaged by the project proponent for that purpose; and
- (b) has provided the project proponent with written evidence verifying that the person:
 - (i) has no conflict of interest in conducting the audit; and
 - (ii) possesses a relevant university degree; and
 - (iii) has more than 3 years' experience in waste management and conducting audits; and
- (c) at the completion of each waste audit, provides the project proponent with written evidence verifying the results of the waste audit, including the calculations, assumptions, information and inputs used.

(5) For the purposes of paragraph (4)(c), the results must include a value (between zero and 1) for each of the following for each waste audit:

- (a) the proportion of waste biomass type in the material collected by the activity or subactivity;
- (b) the proportion of ineligible waste biomass type in the material collected by the activity or subactivity;
- (c) if the material collected by the activity or subactivity includes more than 1 waste biomass type—the proportion of each waste biomass type in the material.

97. Value of certain parameters may be estimated if project proponent fails to monitor them

(1) This section applies if in any period in a reporting period the project proponent is unable or fails to monitor a parameter that is required to calculate the carbon dioxide net abatement amount for the reporting period or a future reporting period. In this methodology this period is called the non-monitored period.

(2) In that case, the value of the parameter for that purpose is to be determined for the non-monitored period by the project proponent making a conservative estimate of the parameter having regard to:

- (a) any relevant historical data for the parameter; and
- (b) any other data that relates to the parameter; and
- (c) any other matter the project proponent considers relevant.

(3) The project proponent must make the estimate clearly distinct from other measured records for consideration during auditing and must clearly document any approaches taken to derive any estimates.

(4) The project proponent must make all practicable efforts to minimise the non-monitored period during a reporting period.

(5) To avoid doubt, this section does not prevent the Working Body from taking action under the Carbon Farming Standard, or the requirements, in relation to the project proponent's failure to monitor a parameter as required by the monitoring requirements in this Division.

Note : Examples of action that may be taken include the following:

- (1) If the failure constitutes a breach of a provision in section 160 of the Carbon Farming Standard (which deals with project monitoring requirements), the Working Body may take legal action in respect of the breach;
- (2) if false or misleading information was given to the Working Body in relation to the failure, the Working Body may revoke the project's section 27 declaration under requirements or principles made for the purposes of section 38 of the Carbon Farming Standard.

98. Project monitoring—land management strategy

- (1) The project proponent must monitor the implementation of the land management strategy in each project area.
- (2) If a land management strategy specifies additional steps to monitor a project in accordance with [paragraph 26.\(1\)\(d\)](#), those requirements must be met.

99. Consequences of not meeting requirement to monitor certain parameters

- (1) If, during a particular period (the non-monitored period) in a reporting period, a project proponent for an PyCCS project fails, for a nominated waste treatment facility or unit for a source separation activity or subactivity, to monitor a parameter as required by the monitoring requirements, the value of the parameter for the purpose of working out the AWT facility for the reporting period is to be determined for the facility for the non-monitored period in accordance with the following table.

Table 13
Consequence of not meeting requirement to monitor certain parameters

Item	Parameter	Determination of parameter for <u>non-monitored period</u>
1	Each of the following:	<p>The <u>project proponent</u> must make a conservative estimate of the parameter having regard to:</p> <ol style="list-style-type: none"> (a) $Q_{F,i}$ (see subsection 57.(3)); (b) $Q_{F,i,f}$ (see section 60); (c) $Q_{I,Rc,CEA}$ (see subsection 62.(2)); (d) $Q_{IP,Rc,CEA}$ (see subsection 62.(3)); (e) $Q_{EPCT,f}$ (see subsection 63.(3)).
(2)	If, during the <u>non-monitored period</u> , the <u>project proponent</u> fails, for one or more of the <u>project's source separation activities or subactivities</u> , to monitor parameter $W_{EO,w}$ or $W_{EO,w,sa}$ as required by the <u>monitoring requirements</u> , the value of the parameter for the	

purpose of working out the AWT facility for the reporting period is to be determined for the activity or subactivity by making a conservative estimate of the parameter having regard to:

- (a) any relevant measurement or estimation approaches or requirements that apply to the parameter under the Weights and Measures Codes of Practice; and
- (b) any relevant historical data for the project; and
- (c) any other data for the project that relates to the parameter; and
- (d) any other matter the project proponent considers relevant.

(3) Subsection (2) does not apply if the Working Body determines that:

- (a) either:
 - (i) the failure to monitor the parameter is likely to have only a minor or trivial impact on the value of $W_{EO,w}$ or $W_{EO,w,sa}$; or
 - (ii) alternative means have been applied to calculate a conservative estimate of the parameter; and

(4) The project proponent must make all practicable efforts to minimise the non-monitored period during a reporting period.

(5) In the absence of laboratory analytical data, the qualified small-scale technology unit must satisfy paragraph 48.1(b) with H/C_{org} ratios typically less than 0.2, using a default value of 0.2. The pyrometer should be calibrated in accordance with section 111.

(6) If, during a particular period in a reporting period, a project proponent for a PyCCS project fails to monitor a parameter as required by the monitoring requirements for a project area, the value of $Q_{Rc,CEA,A}$ in equation 28 or $Q_{Rc,NCEA,A}$ in equation 29 for that reporting period is taken to be 0.

(7) To avoid doubt, this methodology does not prevent the Working Body from taking action under the Carbon Farming Standard, or rule made under the Carbon Farming Standard, in relation to the project proponent's failure to monitor a parameter as required by the methodology.

Note : Examples of action that may be taken include the following:

- (a) if the failure constitutes a breach of a liquidated damages clauses in section 160 of the Carbon Farming Standard (which deals with project monitoring requirements), the Working Body may take legal action in respect of the breach.
- (b) if false or misleading information was given to the Working Body in relation to the failure, the Working Body may revoke the project's section 27 declaration under rule made for the purposes of section 38 of the Carbon Farming Standard;
- (c) if the giving of false or misleading information in relation to the failure led to the issue of BidCarbon removal units, the Working Body may require all or some of those units to be relinquished under section 76 of the Carbon Farming Standard.

Part 6—Dividing an PyCCS project

100. Operation of this Part

For subsection 65.(2) of the Carbon Farming Standard, this Part sets out requirements for dividing an PyCCS project that is an eligible offsets project.

101. Requirements for division of project

- (1) The project may only be divided into parts if the project consists of 2 or more waste treatment facility or unit.
- (2) If an PyCCS project is divided into parts, each part must consist of at least one source separation activity and eligible management activity.

Part 7—The requirements for data quality

102. Operation of this Part

Carbon Farming Standard for Waste and Resource Recovery Data and Reporting

(1) The project proponent must provide data to the Accredited Data Service Providers in a consistent and reliable manner in accordance with the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

Note : The Carbon Farming Standard for Waste and Resource Recovery Data and Reporting website was <https://www.bidcarbon.org/methods-bcm001>

Framework by capability

(2) An Accredited Data Service Provider must be used if the project involves complex data integration.

(3) Accredited Data Service Providers are required to follow the BidCarbon Project Services (BPS) Data Capability Framework Level 2 or Level 3 in their digital design of Part 5.

Note : The BPS Data Capability Framework website was <https://www.bidcarbon.org/methods-bcm001>

Application for a confidentiality claim

(4) In the event that a project proponent believes that the release of data may identify them, they are entitled to submit a confidentiality claim. This is a request for an investigation to be conducted into the identifiability of the data in question.

Conduct a customer satisfaction survey with the off-taker

(5) The user satisfaction surveys required in Subdivision B of Division 3 of Part 5 are part of the BidCarbon Data Quality Framework and must be accessed by telephone to the order recipient in the Order Management System (OMS) in accordance with the Improving Respondent Cooperation for Telephone Surveys Methodology.

Note : The Improving Respondent Cooperation for Telephone Surveys website was https://publications.gc.ca/collections/collection_2011/tpsgc-pwgsc/P103-2-2007-eng.pdf

103. Data agreements

The charity and project proponent collaborated with stakeholders to develop a Multilateral Data Sharing Agreement (MDSA) that adopts and implements the Carbon Audit Agreement on data sharing. This streamlines the process for the project proponent and simplifies linking new datasets and data reuse. The MDSA supports the development of the Carbon Data Asset (BDA) and the application for carbon data rights certificates.

104. Quality declarations

(1) Accredited Data Service Providers are required to develop a *Quality Declarations* in accordance with the requirements of Part 5 and the BidCarbon Data Quality Framework.

(2) Data quality declarations must contain the following quality latitudes:

- (a) institutional environment/context;
- (b) relevance;
- (c) timeliness;
- (d) accuracy;
- (e) coherence;
- (f) interpretability;
- (g) accessibility.

Note : The BidCarbon Data Quality Framework website was <https://www.bidcarbon.org/data-quality-framework>

(3) Subsection (2) Quality declarations shall be prepared in accordance with the formats for quality declarations issued by the Statistical Committee of the Republic of Armenia in respect of the following:

- (a) Agriculture, forestry, fishing and food security;
- (b) Environment and energy.

Note : The Statistical Committee of the Republic of Armenia website was <https://www.armstat.am/en/?nid=545>

105. The measurement or quantity of AQS biochar

- (1) The *Average Quantity System* (AQS) confirms the measurement or quantity of AQS biochar being sold by measure (weight, volume, length, area or number).
- (2) AQS is based on recommendations developed by the OIML (OIML R 79 Labelling Requirements in Pre-packages and OIML R 87 Quantity of Product in Pre-packages).
Note 1: The OIML R 79 Labelling Requirements in Pre-packages website was https://www.OIML.org/en/files/pdf_r/r079-e97.pdf/view
Note 2: The OIML R 87 Quantity of Product in Pre-packages website was https://www.OIML.org/en/files/pdf_r/r087-e04.pdf/view

Labelling requirements

- (3) The legislation does not allow a shortfall for 'desiccating' AQS biochar.
- (4) The following requirements are met to ensure that the off-taker receives the correct information:
 - (1) The labelling requirements are detailed in the metrological laws enacted in the country where the sale takes place; and
 - (2) Part 3 of the Biochar Trade Requirements.
- (5) All AQS biochar for sale must be marked with the net measurement (i.e. the weight of the contents without the packaging).

106. Weight or measure of biobased product deemed to be in accordance with stated quantity

- (1) The weight or measure of the biobased product in the packaging shall fulfil section 1.41 of the Biochar Trade Requirements.
- (2) However, the weight or measure of the biobased product in the package is deemed to be the same as that stated on the package or label if:
 - (a) the package meets the conditions prescribed by requirements made under [paragraph 108.\(1\)\(a\)](#); or
 - (b) the package is 1 package in a lot of packages that meets the conditions prescribed by requirements made under [paragraph 108.\(1\)\(b\)](#).

107. Earthworm survival rate

- (1) A sample of biochar types must be tested for toxicity once per year through Appendix C of the BidCarbon Standard Biochar for Soils.
- (2) The toxicity test report referred to in subsection (1) must be provided to the Working Body alongside the offsets report.

108. Requirements for purposes of section 106

- (1) The methodology may from time to time, on the recommendation of the Biochar Trade Requirements, make requirements for the purposes of [section 106](#):

- (a) prescribing the conditions that a package must meet in order for the weight or measure of the biobased product in the package to be deemed to be the same as that stated on the package or on a label attached to the package; or
- (b) prescribing the conditions that a lot of packages must meet in order for the weight or measure of the biobased product in each package in the lot to be deemed to be the same as that stated on any package in the lot or on a label attached to any package in the lot.

(2) Requirements made under subsection (1) may, for the purposes of determining the conditions to be prescribed:

- (a) prescribe:
 - (i) the statistical basis or method by which packages must be selected for counting, examining, measuring, or weighing; and
 - (ii) the statistical basis or method by which the minimum number of packages to be selected must be set; and
 - (iii) the circumstances, if any, in which the minimum number of packages to be selected may be varied; and
- (b) prescribe the maximum amount of error allowed in the weight or measure of biobased product in a single selected package; and
- (c) prescribe the maximum amount of error allowed in the weight or measure of biobased product in a group of selected packages examined at one time; and
- (d) prescribe formulas to determine the weight or measure, and weighted values, of biobased product in a group of selected packages taken from a lot of packages. The formulas must be of such a kind as to ensure that all the packages in the lot of packages from which the group is taken contain, on average, the amount stated on any package in the lot or on any label attached to a package in the lot; and
- (e) prescribe the number of packages that makes a group of packages for the purposes of paragraphs (c) and (d). The number may be a specified number or a number within a range of numbers.

109. Weighing instruments used in waste treatment facility or unit

- (1) In this methodology, *overseas weights and measures authority* means a weights and measures authority of a country that is a full member of the OIML.
- (2) Subsection (3) applies where the Working Body is satisfied—
 - (a) that the type, material and design of any weight, measure, or weighing or measuring instrument is approved by an overseas weights and measures authority, and that the instrument complies with the Biochar Trade Requirements; and
 - (b) that the overseas weights and measures authority, in giving that approval, acted in conformity with the International Recommendations of the OIML.
- (3) The Working Body must approve a type of weight, measure, or weighing or measuring instrument if it is satisfied that:
 - (a) complies with the monitoring requirements of these methodology; and
 - (b) is suitable for use for trade; and
 - (c) will not facilitate fraud.
- (4) The Working Body has approved that type of weight, measure, or weighing or measuring instrument under subsection (3), no further inquiry or testing is required.
- (5) For the purpose of deciding under subsection (3) whether a type of weight, measure, or weighing or measuring instrument is suitable for use for trade and will not facilitate fraud, the Working Body may have regard to the International Recommendations of the OIML.

- (6) For the purposes of subsection (2), the fact that a weight, measure, or weighing or measuring instrument bears a mark of approval from an overseas weights and measures authority is sufficient evidence that it has been approved by that authority.
- (7) A person must not use, or have in that person's possession for use, in any waste treatment facility or unit, any weighing instrument that does not indicate and record only the true weight of the biobased product being weighed.
- (8) Calibration must be done with weights that are consistent with APMP.M.M-K6.1.
 - Note 1:** The APMP.M.M-K6.1 website was <https://www.apmpweb.org/>
 - Note 2:** The 50 kg stainless steel mass standard website was <https://www.bipm.org/documents/20126/48150887/APMP.M.M-K6.1.pdf/ae20a250-cdb7-2dd7-e584-0b0aafc2c7ae>
- (9) In some countries, weighing instruments are required to be registered with the relevant authorities and are subject to calibration or verification by the competent authorities.
 - Example:** The requirements of the Longquanyi District Government of Sichuan Province, China, regarding weighing instruments can be found on the website: https://www.longquanyi.gov.cn/lqyqzfmhwz_gb/c126942/2026-01/28/content_044af0df0e094e6aa4f88e1e088dc9c0.shtml.

110. Develop a data inventory

Accredited Data Service Providers meet [Part 5](#) requirements in accordance with the Guide to developing a data inventory.

Note : The guide helps PyCCS project identify project data holdings and maintain data inventories. The guide outlines six steps for developing, enhancing, or maintaining a project's data inventory. The Guide to developing a data inventory website was <https://www.bidcarbon.com/>

111. Pyrometer calibration

If used properly, pyrometer can be used to measure flame temperatures of qualified small-scale technology units and it is recommended that pyrometer calibration be performed in accordance with Appendix II of the Cookstove Durability Protocol published by the Clean Cooking Alliance.

Note : The Cookstove Durability Protocol is on the website: <https://cleancooking.org/binary-data/DOCUMENT/file/000/000/89-1.pdf>

112. Biochar sample collection and analysis

Sample collection

- (1) Samples must be taken from all biochar produced daily, or from each batch of biochar collected externally.
- (2) The sample size must be 15 grams, and each sample bottle must be sealed with a void anti-counterfeiting label.
- (3) All sample data must be recorded and uploaded to the monitoring system on the same day.

Analysis frequency

- (4) Analysis must be repeated annually, or whenever there is any material change in the waste biomass type or process activities.

Sample selection and laboratory analysis

- (5) The Working Body will select 5 sample data sets from the monitoring system and request the project initiator to submit the corresponding samples to laboratories licensed by the laboratory.

Laboratory rotation

- (6) Analysis must not be conducted in the same laboratory for 2 consecutive analyses.

Standard applied

(7) The samples shall be analysed in laboratories licensed by the laboratory, as defined in accordance with the BidCarbon Standard for Biochar for Soils.

Part 8—Sustainability performance reports

113. Operation of this Part

The project proponent must demonstrate that the project delivers positive impacts in relation to the Sustainable Development Goals.

114. Report to be given to the Working Body

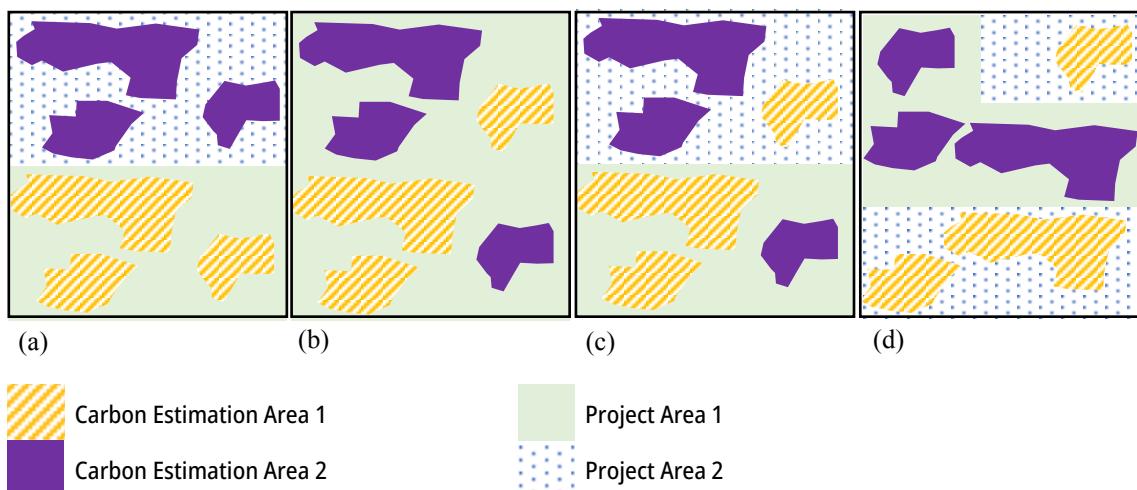
The project proponent must prepare a sustainability performance report in accordance with paragraph 213.(1)(A)(b) of the Carbon Farming Standard, and must submit that report to the Working Body pursuant to subsection 213.(2) of the Carbon Farming Standard.

Schedule 1—Division of the project area into one or more carbon estimation areas

1. Carbon estimation areas (CEAs), exclusion areas and emissions accounting areas

- (1) The project proponent must map land within a project area for the project into one or more carbon estimation areas (CEAs) such that:
 - (a) all the land in each carbon estimation area:
 - (i) is eligible land; and
 - (ii) is subject to the carrying out or maintenance of at least one eligible management activity until the end of the reporting period for the project; and
 - (iii) is within a single State (or similar division) or Territory; and
 - (iv) has identical responsible landholders; and
 - (b) the mapping is completed, and provided to the Working Body as required by the Supplement for each carbon estimation area.
- (2) The project proponent may map non-contiguous parts of a project area as a single carbon estimation area, where the furthest boundaries of non-contiguous areas do not exceed 10 kilometres in distance from each other within a singular carbon estimation area. Figure 1 includes two examples of carbon estimation area distributions which would be allowed (figure 1 (a&b)), and two examples of carbon estimation area distributions which would not be allowed (figure 1 (c&d)).

Figure 1: Examples of the relationship between project areas and carbon estimation areas.



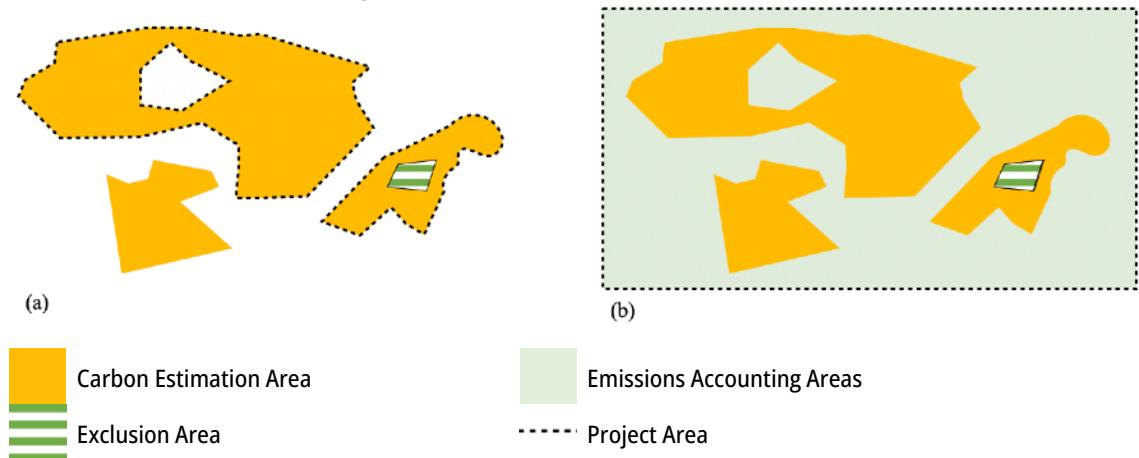
Note :

In all examples carbon estimation area 1 and carbon estimation area 2 are made up of three non-contiguous parts: (a) shows each carbon estimation area is contained entirely within a contiguous project area; (b) shows two carbon estimation areas contained within 1 project area; (c) shows both carbon estimation areas have area across 2 project areas; (d) shows each carbon estimation area is contained entirely within a contiguous project area however, the project areas are non-contiguous.

- (3) The boundaries of a carbon estimation area may be revised only to merge and split existing carbon estimation areas in accordance with requirements in the Supplement.

- (4) The project proponent must not remove project areas which would remove part of a carbon estimation area, unless such removal is provided for in, and meets the requirements of, the Supplement.
- (5) The project proponent may map other land within the project area for the project into one or more **exclusion areas** such that:
 - (a) no eligible management activity or agricultural activities are to be conducted in the area; and
 - (b) none of the land is included in a carbon estimation area.
- (6) Any part of the project area which is neither a carbon estimation area nor an exclusion area is an **emissions accounting area**. It is recommended where possible, to define your project areas as closely as possible to your carbon estimation areas (see figure 2(a)). project areas may be defined broadly, however, the area in which your emissions are accounted for (carbon estimation areas + emissions accounting areas) would be much larger (figure 2(b)).

Figure 2: Examples of the relationship between a project area, carbon estimation area exclusion zones and emissions accounting areas.



Note 1: Examples of the relationship between a project area, carbon estimation area, exclusion zones and emissions accounting areas with different strategies of defining project areas. (a) Defines the project area to closely match the carbon estimation areas; (b) defines the project area more broadly.

Note 2: The economy of agriculture under forests within the carbon estimation area within the emissions accounting area, where AQS biochar is applied for land management strategy due to development needs, can be included in the calculation of the net abatement amount.

Note 3: emissions accounting areas are likely to include agricultural land which is not suitable or conducive to sampling (such as rocky outcrops) and densely forested land where eligible management activities are not applied.

- (7) Subsections (8), (9) and (10) apply to a carbon estimation area that:
 - (a) has been mapped in accordance with this section; and
 - (b) includes land that is not eligible, or has ceased to be eligible, because it does not satisfy [paragraph 18.\(1\)\(b\)](#) of this methodology; and
 - (c) has not been removed from the project area of the project.
- (8) Despite subparagraph (1)(a)(i), ineligible land may remain in a carbon estimation area if:
 - (a) less than the smaller of 1% or 5 hectares of the area of the carbon estimation area is covered by dwellings or other structures; or

- (b) the Working Body determines, in accordance with subsection (10), that the land can continue to remain in the carbon estimation area.
- (9) If subsection (8) does not apply, land in carbon estimation areas that is ineligible land must be removed from the project area.
- (10) The Working Body may determine that land can continue to be mapped as a carbon estimation area if:
 - (a) the Working Body has consulted with the project proponent about making such a determination; and
 - (b) the continued mapping of the carbon estimation area is unlikely to result in the crediting of non-genuine carbon abatement; and
 - (c) the Working Body considers that the continued mapping of the carbon estimation area is appropriate, having regard to all the circumstances.
- (11) Subsection (12) applies to a carbon estimation area that:
 - (a) has been mapped in accordance with this section; and
 - (b) includes land that is not eligible, or has ceased to be eligible, because it does not satisfy [paragraph 18.\(2\)\(a\)](#) of this methodology.
- (12) The project proponent must remove the carbon estimation area from the project area.
- (13) The mapping of each carbon estimation area, exclusion area or emissions accounting area must be done in accordance with the Supplement.

Schedule 2—Average quantity system (AQS) requirements

1. Simplified outline of this Schedule 2

The AQS applies a tolerance to the sample known as a '*tolerable shortfall*'. This is stated in [section 3](#) of this Schedule 2 and is dependent on the actual net contents of the package under test. Packages are permitted to be equal to, or greater than, the stated quantity minus the tolerable shortfall specified in the requirements.

2. Sampling

- (1) For the purposes of [section 104](#) of this methodology, the weight or measure of the biobased product in a package is deemed to be the same as that stated on the package or label attached to the package if the package is one package in a lot of packages—
 - (a) for which a sample has been selected under [section 5](#) of this Schedule 2; and
 - (b) the weighted average quantity of the packages in that sample is equal to, or greater than, the weight or measure of biobased product stated on the package or label; and
 - (c) the number of non-standard packages in that sample is equal to, or less than, the number of non-standard packages permitted for the sample as determined in accordance with subsection (2); and
 - (d) that sample contains no inadequate packages.
- (2) The number of non-standard packages permitted for the sample,—
 - (a) in the case of the minimum sample size being selected, is as set out in column 4 of table 2 of Schedule 2 of the Biochar Trade Requirements for the number of packages in the lot of packages as set out in column 1 of that table; or
 - (b) in the case of more than the minimum sample size being selected, is as set out in column 2 of table 4 of Schedule 2 of the Biochar Trade Requirements for the sample size as set out in column 1 of that table.

3. Non-standard package

For the purposes of these methodology, a package is a non-standard package if it is a biobased product that contains less than the quantity stated on the AQS biochar or a label attached to it and the shortfall,—

- (1) for quantities stated by mass or volume, is more than the amount of error set out in column 2 or column 3 of table 1 of Schedule 2 of the Biochar Trade Requirements, as appropriate, for the quantity stated on the package or on the label as set out in column 1 of that table, but not more than twice that specified amount of error; or
- (2) for quantities stated by length, width, area, or number, is more than the amount of error set out in column 2 of table 3 of Schedule 2 of the Biochar Trade Requirements for the quantity type stated on the package or on the label as set out in column 1 of that table, but not more than twice that specified amount of error.

4. Inadequate package

For the purposes of these methodology, a package is an inadequate package if it is a package enclosing goods that contains less than the quantity stated on the package or a label attached to it and the shortfall,—

- (1) for quantities stated by mass or volume, is more than twice the amount of error set out in column 2 or column 3 of table 2 of the Biochar Trade Requirements, as appropriate, for the quantity stated on the package or on the label as set out in column 1 of that table; or
- (2) for quantities stated by length, width, area, or number, is more than twice the amount of error set out in column 2 of table 3 of the Biochar Trade Requirements for the quantity type stated on the package or on the label as set out in column 1 of that table.

5. Selection of sample

The sample must be in accordance with section 1.44 of the Biochar Trade Requirements.

6. Weighted average quantity

The weighted average quantity of packages by an waste treatment facility or unit during a reporting period in a sample must be determined in accordance with section 6.4 of the Sampling and Test Procedures for Prepackaged Products.

7. Shortfall

If a package is sampled and tested in line with subsection 3.(2) of the Sampling and Test Procedures for Prepackaged Products and a *shortfall* is identified when the measured quantity of the package contents is less than the declared quantity shown on the packaging, it is a failure of a group of packages of the same kind.

Schedule 3—Value and costing of data asset development

1. Simplified outline of this Schedule 3

- (5) All own-account production of data is considered as capital formation, and should be valued at the sum of costs.
- (6) When valuing data assets using the cost approach, it is generally based on the *replacement cost* of the data assets (includes initial costs, direct costs, indirect costs, opportunity costs and relevant taxes).
- (7) The value of the asset is determined by taking into account value adjustment factors such as inflation and depreciation.
- (8) All materials purchased during a year must either leave the company as a product, as waste or emission or are stored on site.

2. Definitions

In this Schedule 3:

data asset has the meaning given by the Guide to developing a data inventory.

waste means a material which has been purchased and paid for but which has not been turned into a marketable product, the costs of wasted materials, capital and labour have to be added to arrive at total corporate environmental costs and a sound basis for further calculations and decisions.

materials include water and energy.

replacement cost has the meaning given by [subsection 1.\(2\)](#) of this Schedule 3.

organic waste has the same meaning as in the Carbon Farming Standard for Waste and Resource Recovery Data and Reporting.

PyCCS project has the meaning given by [section 5](#) of this methodology.

non-product output means as scrap, losses, waste and emissions.

material flow balance means an equation based on “what comes in must go out - or be stored”. In a material flow balance information on both the materials used and the resulting amounts of product, waste and emissions are stated.

Note 1: Personnel costs are not considered in a *material flow balance*.

Note 2: All items (materials always comprising materials, water and energy input) are measured in physical units in terms of mass (kg, t), litres or energy (MJ, kWh).

Note 3: The purchased input is cross-checked with the amounts produced and sold as well as the resulting waste and emissions.

3. Replacement cost of data assets for the reporting period - Example template

Use the following formula (*equation SC1*) to calculate the value of each tonnes CO₂-e for the reporting period:

$$UC = TC_{Asset} \div A$$

where:

UC means the value of each tonnes CO₂-e for that reporting period.

TC_{Asset} means means to the total cost of data assets, worked out using [equation SC2](#).

A means the net abatement amount for the reporting period, in tonnes CO₂-e, worked out using [section 40](#).

4. Total cost of data assets

The sequestration value for the reporting period shall be calculated using the following formula (*equation SC2*):

$$TC_{Asset} = \text{Data costs}$$

where:

TC_{Asset} means to the total cost of data assets.

Data costs means to the replacement cost incurred from the creation of data assets to the valuation benchmark date, see [section 5](#) of this Schedule 3.

5. Cost-categories-oriented format

The following sample table demonstrates replacement cost accounting for the sequestration value of a carbon data asset—the [PyCCS project](#).

Table 1
Cost-categories-oriented format

Item	Cost-categories-oriented format	To do	Shown under item
1	Turnover/net sales	Determine actual quantities produced, sales figures, loss in storage, spoilage, returns etc. Establish actual product output and loss of products between production and sales	Items 1.4, 3, 4 of the table in sections 6 and 7 of this Schedule 3.
2	- Change in inventory	The quantities of non-product output between finished goods storage and sales department are posted at their material values (3), pro-rata production costs (4) and disposal costs (1.4)	
3	- Work performed and capitalized	May be relevant for production costs of in-house facilities for the removal, treatment and prevention of wastes and emissions	Items 1.1, 2.3 of the table in sections 6 and 7 of this Schedule 3.
4	Other operating income	Revenue from subsidies, grants and sales of non-product output	Item 5 of the table in sections 6 and 7 of this Schedule 3.

5	- Materials	Determine share of non-product output of raw, auxiliary and operating materials and assess at material purchase costs; Energy and water supply costs should also be shown in this category, but are often posted under "other operating expenditure"	Item 3 of the table in sections 6 and 7 of this Schedule 3.
6	- Services (other external costs)	External services for maintenance of treatment facilities and cleaner technologies, general environment research and consultancy services, auditors, seminars, external information and communication etc. are scattered across a variety of accounts	Items 1.3, 2.1 of the table in sections 6 and 7 of this Schedule 3.
7	- Personnel expenses	Determine work hours of staff in emission treatment facilities, cleaner technologies, general environmental management activities and labour pro rata cost for non-product output in the various phases of processing. Assessment is not derived from expense accounts of bookkeeping unit but according to work hour rates as established by the internal calculation procedures.	Items 1.3, 2.2, 4 of the table in sections 6 and 7 of this Schedule 3.
8	- Depreciation	Define waste and emission treatment equipment. Search cleaner technologies and determine if they have been significantly more expensive in relation to state of the art; Determine related pro rata production costs and pro rata administrative costs for non-product output	Items 1.1, 2.3, 4 of the table in sections 6 and 7 of this Schedule 3.
9	- Other operating expenses	Transport expenditure for wastes, disposal and collection fees, licenses, printing costs for environmental reporting, registration fees, eco-sponsoring, penalties, insurance premiums, provisions etc. are scattered across a variety of accounts. The checklists included in the annex are designed to assist the user in tracing and assessing costs; Also purchases of power, <u>fuel</u> and water can sometimes be found in this category, even though they belong under "materials"	Items 1.4, 1.5, 1.6, 1.7, 2.3 and 2.4 of the table in sections 6 and 7 of this Schedule 3.
10	- Other taxes	Environmental taxes, disposal and connection fees should be posted under this item	Item 1.4 of the table in sections 6 and 7 of this Schedule 3.

6. Checklists — Organic waste

Table 2

Organic waste

Item	Environmental cost/expenditure category
1	Waste and emission treatment
1.1	Depreciation for related equipment <p>Plants for waste separation, i.e., waste separation system, collection containers</p> <p>Investments in waste separation sites and their construction, i.e., caption tank, mesh collection boxes, receptacles, labeling, construction costs for waste collection points</p> <p>Plants for waste treatment, i.e., chemical and physical treatment plants, disinfection plants</p> <p>Drying plants for damp waste</p> <p>Waste treatment facility or unit</p> <p>Transport systems, i.e., proportionate depreciation for trucks, tractors, stacks for collection and disposal, including safety equipment</p>
1.2	Maintenance and operating materials and services <p>Operating materials and energy for plant in accordance with 1.1, continual operation to conduct inspections, maintenance servicing, and repairs</p> <p>Maintenance services provided externally</p> <p>External analysis and metrics costs</p> <p>External testing costs, control and monitoring costs</p> <p>Transport costs for vehicles, i.e. for delivery of waste to AWT facility or to be recycled</p> <p>Rent for waste collection containers and separation systems</p>
1.3	Personnel <p>Waste administrator</p> <p>Cleaning of waste collection locations</p> <p>Internal handling of waste such as, i.e., collection, compaction, drying, internal waste transport</p> <p>Internal analysis and metrics costs</p> <p>Internal testing, control and monitoring costs</p> <p>Self delivery of waste to AWT facility or to recycling</p> <p>Corporate training of waste separation and prevention</p>

	Compliance with waste regulations and corporate specific requirements, i.e., creation of economic waste prevention plans
	Filing and record keeping for waste disposal
1.4	<p>Fees, taxes, charges</p> <p>Disposal cost of organic waste including weighing charges, container rental, container destruction, etc.</p> <p>Waste disposal fees and charges (public waste disposal)</p> <p>Recycling costs for organic waste.</p> <p>Taxes for waste and clean-up of contaminated sites (as exists)</p> <p>Charges for municipal permits reporting waste management</p> <p>Payment of the various registration charges (includes charges paid to the registered charity)</p>
1.5	<p>Fines and penalties</p> <p>For neglecting to comply with waste-related regulations regarding separation, monitoring, transport and disposal</p>
1.6	<p>Insurance for environmental liabilities</p> <p>Insurance against the risk of accidents during transportation of waste</p>
1.7	<p>Provisions for clean-up costs, remediation, etc.</p> <p>Provisions for waste removal and recycling obligations</p> <p>Provisions for adaptation of <u>eligible waste treatment technology</u> to state-of-the-art technologies</p> <p>Greenhouse gas emission offsets</p>
2	<p>Prevention and environmental management</p>
2.1	<p>External services for environmental management</p> <p>Legal aid and external consultancy in the area of <u>waste management</u></p> <p>Costs for training, literature and information materials, etc.</p>
2.2	<p>Personnel for general environmental management activities</p> <p>Meetings of the management committee, departmental managers, other employees and the environmental team reporting related environmental issues</p> <p>Continual or occasional control measures, internal audits</p> <p>Notification, reporting, monitoring/testing, studies/modeling, record keeping, inspections</p> <p>Waste-related administration processes, announcements and inquiries</p>

	Internal and external education and training, including travel costs
	Emergency response planning and training with regard to emission
2.3	Extra expenditure for pyrolysis technology
	Provision for the adaptation of pyrolysis units in line with state-of-the-art technologies
2.4	Extra expenditure for cleaner technologies
	Additional costs in comparison to state-of-the-art technologies, in particular wastewater prevention processes
2.5	Other environmental management costs
	Costs for environmental advertisement and communication
	Costs for support of local community environmental activities, such as providing funds, seminars and information
3	Material purchase value of non-product output
3.1	Raw materials
	Material purchase value of raw materials ending up in waste
3.2	Packaging
	Material purchase value of packaging
3.3	Auxiliary materials
	Material purchase value of auxiliary materials ending up in waste
3.4	Operating materials
	Material purchase value of operating materials ending up in waste, as long as it is not already contained in 1.2
4	Processing costs of non-product output
	Manufacturing cost surcharge in accordance with treatment depth for personnel, depreciation, and operating materials of the non-product output
Σ Environmental Expenditure	
5	Environmental revenues
5.1	Subsidies, awards
	Construction costs and financing subsidies for AWT facility
	Awards for optimal <u>waste management</u>
5.2	Other earnings
	Earnings from the sales of by-products (biochar, bio-oil, etc.)

Σ Environmental Revenues

7. Checklists — Soil and groundwater

Table 3
Soil and groundwater

Item	Environmental cost/expenditure category
1	Waste and emission treatment
1.1	Depreciation for related equipment Processes for the treatment of soil contamination Recultivation of land Reforestation measures Landscape design for industrial plants, power stations, etc. Protection measures for in-house disposal sites
1.2	Maintenance and operating materials and services Equipment for the processing of waste Operating materials and energy for the plants in accordance with 1.1, continual operation and for the conduction of inspections, maintenance servicing and repairs Maintenance services provided externally External analysis and metrics costs External testing costs, control and monitoring costs
1.3	Personnel Internal analysis and metrics costs Internal testing costs, control and monitoring costs Training for treatment and prevention Compliance with laws and specified corporate requirements Compliance with documentation and notification obligations
1.4	Fees, taxes, charges
1.5	Fines and penalties
1.6	Insurance for environmental liabilities
1.7	Provisions for clean-up costs, remediation, etc. Provisions for reforestation and recultivation Provisions for the clean-up of disposal sites and contaminated land Greenhouse gas emission offsets

2	Prevention and environmental management
2.1	External services for environmental management
	Legal aid and external consultancy
	Cost of training, literature and information materials, etc.
2.2	Personnel for general environmental management activities
	Meetings of the management committee, departmental managers, other employees and the environmental team reporting related environmental issues
	Notification, reporting, monitoring/testing, studies/modeling, record keeping, inspections
	Continual or occasional control measures, internal audits
	Administrative processes, announcements and inquiries
	Internal and external education and training including travel costs
2.3	Research and development
	Research, development and trailing costs for prevention measures
2.4	Extra expenditure for cleaner technologies
	Additional costs in comparison to state-of-the-art technologies specially dealing with the prevention of contaminated land
2.5	Other environmental management costs
	Amount in kg, kWh, Purchase value Account number Material stock number Stock-keeping production planning system Assigned to cost centre Overhead Other records/measurements
	\sum Environmental Expenditure
3	Environmental revenues
3.1	Subsidies, awards
3.2	Other earnings
	\sum Environmental Revenues

8. Material flow balance on corporate level

- (1) The basis of agroecology performance improvements is the recording of material flows in kilograms by an input-output analysis. The system boundaries can be on the corporate level, or further split up to sites, cost centres, processes and product levels.
- (2) The input-output balance at the corporate level is drawn up on an annual or a monthly basis and is linked to the bookkeeping, cost-accounting, storage and purchase systems. All material flows should be listed with their values and amounts per year. The roll-over scheme for the material flow balance should therefore record the amounts in kilograms, the values and the corresponding accounts. In addition, it should indicate whether materials are registered by material stock number and whether there is inventory management. It should also indicate whether there is consumption based stock withdrawal according to cost centres. As the first step in setting up the materials input-output statement at the corporate level, quantitative data are collected from the accounting and stock-keeping systems. The accounting system offers annual data on input into the company as a whole, as well as some of the output (if it is paid for).

Table 4
Tracking matrix for material flow balances

Item	Cost/expenditure categories												
1	Raw materials	•	•	•	•	•	•	•	•	•	•	•	•
2	Auxiliary materials	•	•	•	•	•	•	•	•	•	•	•	•
3	Packaging	•	•	•	•	•	•	•	•	•	•	•	•
4	Operating materials	•	•	•	•					•	•	•	•
5	Energy	•	•	•						•	•	•	•
6	Water	•	•	•						•	•	•	•
7	Product	•	•	•									•
8	Waste	•		•						•	•	•	•
9	Wastewater	•		•						•	•	•	•
10	Air emissions	•								•	•	•	•