

OPTIONAL REQUIREMENTS

REQUIREMENTS AND PROCEDURES: EXTENSION OF CREDITING PERIOD OF LAND USE, FORESTRY AND BLUE CARBON ACTIVITIES

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SUMMARY

This document serves as a guide for project developers, coordinating and managing entities (CMEs), and validation and verification bodies (VVBs) on extension of crediting period for land use, forestry and blue carbon activities. This document entails requirements to extend the crediting period defined at the time of design certification and the procedure to be followed for the same. Extension of crediting period shall be considered as a design change.

TABLE OF CONTENTS

SUMMARY 1

1| SCOPE AND APPLICABILITY 3

2| DEFINITIONS 4

3| INTRODUCTION 4

4| REQUIREMENTS 4

5| PROCEDURES 7

6| ASSESSMENT REPORT BY VVB..... 7

1. SCOPE AND APPLICABILITY

1.1 | Scope

- 1.1.1 | This document applies to the extension of crediting period of Land Use and Forests (LUF) and Blue Carbon and Freshwater Wetlands (BC&FW) activities that are already design certified and performance certified as required under Gold Standard for Global Goals (GS4GG).
- 1.1.2 | Extension of crediting period shall be considered as a design change. The extant requirements applicable for a design change shall also be applicable here. This document discusses the special conditions, such as eligibility and safeguards to be considered while applying for this design change.

1.2 | Applicability

- 1.2.1 | The requirements in this document apply only to those activities that are certified and have applied at least one of the following methodologies:
 - a. [Afforestation – reforestation GHG emissions reductions & sequestration methodology](#)
 - b. [Sustainable Management of Mangroves](#)
- 1.2.2 | The requirements are applicable to both standalone project activities and programmes of activity (PoAs).
- 1.2.3 | The requirements apply to all the scales, i.e., microscale, small-scale, and large-scale projects, PoAs, and VPAs.

1.3 | Entry into Force

- 1.3.1 | This document may be applied from its publication date.

2. DEFINITIONS

- 2.1.1 | **Clear felling:** A harvesting system in which all trees within a specified physical area of land (e.g., a stand) are felled and no significant tree cover remains.
- 2.1.2 | **Conservation forest:** Forest managed without any intention of commercial tree cutting.
- 2.1.3 | **Extension of crediting period:** GS4GG Principles and Requirements, Activity Requirements, and methodologies have defined the permissible crediting period. For forestry and mangrove activities it is 30-50 years. Extension here refers to extending the crediting period to a maximum of 50 years from the original crediting period start date. For example, an activity with a crediting period of 30 years at the time of design certification may apply for an extension of the crediting period up to 50 years.
- 2.1.4 | **Rotation:** The planned number of years between the formation or regeneration of a crop of trees and the time when the same crop is felled for final harvest.
- 2.1.5 | **Rotation forestry:** Practice of managing forests by establishing a crop and then felling it after a set number of years.
- 2.1.6 | **Selective harvesting:** A silvicultural method of removing some trees from a forest while leaving others behind. The trees that are removed are chosen based on certain criteria, such as their age, circumference, volume or species.

3. INTRODUCTION

- 3.1.1 | Forestry and mangrove activities are allowed to select a crediting period ranging from 30 to 50 years at the time of design certification. The crediting period is fixed at the time of design certification. Activities that fix the crediting period at the time of design certification may require to continue the GS4GG certification for a longer duration for its continued sustenance. In such cases, Project Developer is allowed to apply for an extension of the crediting period.
- 3.1.2 | The extended crediting period cannot go beyond 50 years from the start of the crediting period of the design certified activity.
- 3.1.3 | Extension of crediting period will be considered as a design change.

4. REQUIREMENTS

4.1 | Activities requesting issuance of GS-VERs

- 4.1.1 | Extension of crediting periods is allowed for activities up to a maximum of 50 years from the start of the crediting period.
- 4.1.2 | Extension of crediting period is allowed only in multiples of 5 years i.e. 35, 40, 45 and 50 years, or in line with the applicable crediting cycles as per the certified design.
- 4.1.3 | Extension of the crediting period shall require evaluation of the following:
 - a. Eligibility: Confirm the eligibility as per the latest GS4GG requirements.
 - b. Additionality demonstration: Demonstrate the requirements for the need of continued carbon finance through GS VERs for the land area in the

extended project. Regulatory surplus shall also be evaluated. In case of barriers, validity of the same shall be re-established. If demonstration of additionality was through positive list, validity of the same shall be assessed again.

- c. Baseline: Establish the validity of the original baseline; or update as per the new baseline.
- d. Risks: Reassessment of Risks and Capacities for the extended period.
- e. Safeguards: Demonstrate that the safeguarding requirements are still met.
- f. Stakeholder engagement: Community feedback and stakeholder consultation is mandatory at the time of extension of the crediting period.

4.1.4 | Validation Verification Body (VVB) site visit is mandatory, unless the performance certification site visit is within 6 months of the date when the VVB received the full set of documents for design change. A single site visit covering both is also allowed.

4.1.5 | Exceptions are allowed for the following:

- a. Projects with completed crediting periods: Projects whose crediting period ended before the publication of these requirements are allowed to apply for an extension.
 - i. The application must be submitted within one year of the publication date of this document.
 - ii. The design change validation process must be completed within one year of the application submission date.
- b. Projects nearing the end of their crediting period: Projects with a crediting period scheduled to end within two years of the publication date of this document are allowed to apply for an extension.
 - i. The application must be submitted within one year of the publication date of this document.
 - ii. The design change validation process must be completed before the crediting period expires.

4.1.6 | **Eligible activities:** Only those activities with conservation forestry (including selective harvesting if applicable) as part of the certified design shall be allowed to apply for the extension of the crediting period.

4.1.7 | Activities that continue to implement rotation forestry will not be allowed to extend their crediting period. This is to act as a safeguard against over-issuance through readjustment of long-term CO₂ removal estimates.

4.1.8 | Activities that undergo a design change in the silvicultural practice from rotational to conservation forestry are allowed to extend the crediting period.

4.1.9 | Design change of silvicultural practices and extension of crediting period can be done concurrently.

4.1.10 | In instances of design change from rotational to conservation forestry, the following conditions shall be met:

- a. Selective harvesting shall not be allowed unless it was part of the original project design. There shall be no clear felling in the project area.
- b. Performance in the extended crediting period shall be certified only against the incremental biomass in comparison to the standing stock before harvesting at the end of the original crediting period, or date of design change, whichever is earlier.

- 4.1.11 | **Area integrity:** Addition of new area is allowed and may be combined with the request for extension of crediting period, following the Design Change Requirements and applicable Activity Requirements.
- 4.1.12 | In conservation forestry, where the decrease in area is more than 10% of the project area, activities shall be subject to assessment of the losses and making appropriate compensation as per the extant shortfall guidelines.
- 4.1.13 | Decrease in area in rotation forestry arising from conversion to conservation forestry at the end of the original crediting period is allowed without further assessment.

4.2 | Activities requesting only impact statements and not GS-VERs

- 4.2.1 | Project Developer shall notify the GS secretariat if the activity shall claim only impact statements and will not claim any GS-VERs during the extended crediting period.
- 4.2.2 | Such activities shall be allowed to extend their crediting period without generating GS VERs. However, they shall be allowed impact certification and shall not issue GS VERs.
- 4.2.3 | Requirements of additionality (4.1.3 (b)) and VVB site visit requirements (4.1.4) are not mandated in such cases. The rest of the requirements, including exceptions, eligibility and land integrity shall remain the same in such cases.

5. PROCEDURES

5.1.1 | Design change requirements and procedures shall be applicable on the extension of the crediting period.

6. ASSESSMENT REPORT BY VVB

6.1.1 | In addition to the design change evaluation assessment, the VVB shall specifically report on:

- a. Eligibility as per the latest GS4GG requirements.
- b. Additionality demonstration: The need of continued carbon finance through GS VERs for the land area in the extended project. Regulatory surplus shall be assessed. In case of barriers, validity of the same shall be re-established.
- c. Confirm the validity of the original baseline; or evaluate the updates as per the new baseline.
- d. Reassessment of Risks and Capacities for the extended project.
- e. Confirm the adequacy of the safeguarding conditions.
- f. Evaluate the community feedback and stakeholder consultation conducted at the time of extension of the crediting period.
- g. Assess the adequacy of the ex-ante estimates, including against the activity performance till date.
- h. Any change in area shall be assessed and reported.

DOCUMENT HISTORY

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