



Gold Standard
for the Global Goals

FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: 12/11/2024

VERSION: 6.0

NEXT PLANNED UPDATE: 12/11/2026

RELATED DOCUMENTS

– [Deviations Approval Requirements and Procedures](#)

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1| General Guidelines

1.1 | Applicability

- 1.1.1 | This form is to be completed for projects (project activities/PoAs/VPAs) seeking deviation or is/are at a risk of deviating from any [applicable requirements](#), GS4GG-specific requirements listed in the applicable [Methodologies](#) or any other deviations occurring in any of the various aspects of the project.
- 1.1.2 | Refer to the latest version of [Deviation Request Requirements and Procedures](#) for detailed information on the procedures and requirements.
- 1.1.3 | This form can be used in the following instances i.e.,
 - a. Deviation from GS4GG requirements and/or applicable methodologies prior to submission for certification with GS4GG.
 - b. Temporary changes to a certified project - which include changes from the registered monitoring plan, the applied methodologies or other standard documents - that are expected **not** to occur beyond a given monitoring period.
- 1.1.4 | For any permanent changes to a design certified project, the requirements set in [Design Change Approval Requirements and Procedures](#) shall be followed.

2| Submission of deviation form

- 2.1.1 | This form shall be submitted in Microsoft Word (.doc) format to Gold Standard at deviations@goldstandard.org
- 2.1.2 | Forms with incomplete/inaccurate information shall not be considered for review and shall be returned to the applicant.

3| Implementation of deviation decision

- 3.1.1 | The decision prescribed in this form shall be considered by the entity applying for deviation for further course of action.

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4| Decision summary

To be completed by Gold Standard

4.0 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-368
Date of decision	07/05/2026
Decision	☒ Approved [No precondition to apply the deviation decision] ☐ Conditionally approved [Decision is subject to compliance with the precondition defined below] ☐ Not approved [reason for rejection is provided in decision summary]

4.1 | Decision

4.1.1 | Decision Summary

The deviation request to classify the FS BECCS Project as an eligible "First-of-its-Kind" (FOIK) measure under CDM Tool 23 and apply a 45-year crediting period is approved.

FOIK Classification: While CDM Tool 23 (v03.0) and CDM Tool 1 were originally designed for traditional greenhouse gas emission reduction projects and do not explicitly categorize engineered removals in their defined measures, the inclusion of carbon removal via BECCS is justified. The project is technologically novel, recognized as the unique BECCS-type project in Brazil, and has been granted special authorization by the National Agency of Petroleum, Natural Gas and Biofuels (ANP) to operate as a pilot project in an experimental regulatory environment. The distinct technology pathway applied and the absence of prior commercial-scale implementation of an equivalent activity in the applicable geographical area justifies the deviation approval

Crediting Period: The deviation from the 10-year non-renewable crediting period limit in CDM Tool 23, paragraph 12(c), is approved. Section 5.7.1 of the *Engineered Removals Activity Requirements V1.0* explicitly states a maximum crediting period of 45 years.

4.1.2 | Directions for the project developer/CME, if applicable

- The PD/CME shall reflect this deviation decision in the project documentation and additionality assessment, including the FOIK demonstration under Step 0 of the applied additionality tool and the approved 45-year crediting period under the applicable GS framework.
- All supporting evidence for the FOIK claim in Brazil shall be maintained and made available for validation and future review.

4.1.3 | Directions for the Validation and Verification Body (VVB), if applicable

- VVB shall validate the FOIK demonstration, including the evidence supporting the claim that no equivalent commercial-scale BECCS activity delivering the same output was operational in Brazil prior to the relevant date.
- The VVB shall also confirm that the applied crediting period is aligned with this deviation decision and the applicable GS Engineered Removals requirements.

4.1.4 | Directions for the Gold Standard, if applicable

4.2 | Applicability to other activities

Is this decision applicable to other projects under similar circumstances? ¹	☐ Yes ☒ No
Does this decision set a precedent for future projects with similar circumstances? ²	☐ Yes ☒ No
Precedent details (if applicable to other activities)	

¹ If this is marked yes, this means that any other project (PoA/VPA/PA) in similar situation may apply the decision of this deviation to their project as well. The project developer/VVB may quote this deviation decision in the relevant certification documents. This is relevant to only the projects which have already entered the certification cycle with GS4GG.

² If this is marked yes, it means the decision is valid to all the future projects which will enter the certification cycle with the similar situation. This is relevant to all the projects which are not yet design certified with GS4GG or have not submitted their documents for preliminary review yet.

5| Deviation Request Details

To be completed by the entity requesting deviation - (Project Developer/Coordinating and Managing Entity and/or VVB)

5.0 | Submitted by

- ☒ Project developer
☐ CME
☐ VVB
☐ Other (specify...)

5.1 | Details of the entity and its representative submitting the form

Item	Information
Name ³ :	Daniel Costa Lopes
Email ID ⁴ :	daniel.lopes@fs.agr.br
Organisation: ⁵ :	FS Industria de Biocombustível Ltda
Are you an authorized project participant as per the cover letter submitted for this activity?	☐ Yes ☐ No

5.2 | Background information

Type	☒ Project activity	☐ PoA GSXXXX	☐ VPA
GS ID	GS23423	GS XXXX GS XXXX	GS XXXX GS XXXX
Host country(ies)	Brazil		
Project Title	FS BECCS Project		
Registry link	https://registry.goldstandard.org/projects/details/5348		
Scale	☐ Microscale (GS) ☐ Small scale ☒ Large scale ☐ Other, if applicable please specify below <i>Insert text here</i>		
Certification Status and corresponding	☒ Listed	☐ Certified design	☐ Certified project ☐ Other <i>If other, specify here</i>

³ Name of the individual representing the entity requesting the deviation

⁴ Email ID for further correspondence related to the deviation request

⁵ The name of the entity requesting the deviation

date of latest status	07/10/2025	Under validation	N/A	N/A								
Applied version of Standard	☒ GS4GG ☐ Previous version of Gold Standard											
	<table border="1"> <tr> <td colspan="4">Version no.</td> </tr> <tr> <td>☐ 1.0</td> <td>☐ 1.1</td> <td>☐ 1.2</td> <td>☐ 2.2</td> </tr> </table>				Version no.				☐ 1.0	☐ 1.1	☐ 1.2	☐ 2.2
Version no.												
☐ 1.0	☐ 1.1	☐ 1.2	☐ 2.2									
Transition date, if applicable	<table border="1"> <tr> <td>From previous GS version to GS4GG</td> <td>N/A</td> </tr> <tr> <td>From another standard to GS4GG</td> <td>N/A</td> </tr> <tr> <td>Name of another standard</td> <td> ☒ CDM ☐ Other </td> </tr> </table>				From previous GS version to GS4GG	N/A	From another standard to GS4GG	N/A	Name of another standard	☒ CDM ☐ Other		
From previous GS version to GS4GG	N/A											
From another standard to GS4GG	N/A											
Name of another standard	☒ CDM ☐ Other											
Applicable activity requirement	☐ Renewable Energy Activity Requirements ☐ Community Services Activity Requirements ☐ Land-use and Forests Activity Requirements ☒ Other <i>Engineered Removals</i>											

5.3 | Project deviation history

Is there any deviation request(s) for the same project activity/PoA/VPA(s) that was submitted to GS previously? If yes, below information.			☐ Yes ☒ No
Reference number	Insert Text here		
Status of the deviation	☐ Approved	☐ Rejected	☐ Under review
Were there any findings (CL, CAR, FAR) raised during any certification step (preliminary review, design and/or performance review etc.) that are relevant to this deviation request?	☐ Yes ☒ No Summary of the findings <i>Summary of the CL, CAR, FAR not more than 200 words. Include reference to document, page number</i>		

6 | Deviation detail

To be completed by the entity requesting deviation (Project Developer/Coordinating and Managing Entity and/or VVB)

6.0 | Standard document reference

Standard document reference	Title	CDM Tool 23 - Methodological tool Additionality of first-of-its-kind project activities Version 03.0
	Version	(v.03.0)
	Paragraph	Paragraph 9 – Measure definition Paragraph 12 (b) Paragraph 12 (c)

6.1 | Description of the deviation

Title	Application of first-of-its-kind approach to BECCS removal activity	
Confirm the nature of changes related to deviation	☐ Temporary (e.g. not expected to occur beyond one monitoring period)	☒ Permanent (e.g. deviation from requirements prior to submission for certification)
	Insert Text here (if required) to support the selection	
Relevant monitoring period, if applicable	Start date	Dd/mm/yyyy
	End date	Dd/mm/yyyy
Summarise the changes	This deviation request concerns the application of the First-of-its-Kind approach under "CDM Tool 23 - Methodological tool Additionality of first-of-its-kind project activities Version 03.0" to a BECCS project applying a GHG removal measure (Biomass Fermentation with Carbon Capture and Geologic storage V2.0). The applied measure does not clearly fall within the four emission reduction measures identified in paragraph 9 and used as a filter in paragraph 12(b) of tool 23. As BECCS constitutes an engineered carbon dioxide removal activity, consideration of a removal-based measure within the Tool 23 framework is therefore requested. Furthermore, paragraph 12(c) limits the project to a maximum 10-year non renewable crediting period. However, the approved Gold Standard framework applicable to the project (Activity Requirements for Engineered Removals v1.0) allows crediting periods of up to 45 years for BECCS activities to reflect the long-term operational characteristics of geological carbon storage. Applying the 10-year limitation under Tool 23 would therefore create an inconsistency with the methodological framework applicable to the project. Considering this provision, the project proponents seek confirmation to apply a FOIK demonstration approach appropriate to the first BECCS project activity implemented in Brazil.	
Reason for deviation	In accordance with Step 0 of "CDM Tool 1 – Combined tool to identify the baseline scenario and demonstrate additionality" (am-tool-01-v7.0.0), project proponents may propose an approach for demonstrating that a project is "first-of-its-kind" where the applied measure is not among those identified in the referenced FOIK measures under CDM Tool 23 – Methodological tool: Additionality of first-of-its-kind project activities (Version 03.0). As defined in Section 3, topic 13(b) of CDM Tool 1, a "measure" refers to a broad class of greenhouse gas emission reduction activities possessing common features. The framework currently identifies four types of measures: (i) fuel and feedstock switch; (ii) switch of technology with or without change of energy source, including energy efficiency improvements and renewable energy; (iii) methane destruction;	

	and (iv) methane formation avoidance. These identified measures are structured around emission reduction activities. The proposed project activity (BECCS) constitutes an engineered removal activity involving capture of biogenic CO₂ and its long-term geological storage. As such, it does not clearly fall within the scope of the defined emission reduction measures. The output of the proposed project activity, as defined in the Project Design Document (PDD), is the capture and permanent geological storage of carbon dioxide. There are no other projects in the applicable geographical area (Brazil) delivering this output at commercial scale prior to the relevant date defined under the First-of-its-kind provisions. The underlying intent of the First-of-its-Kind framework, as reflected in the "Methodological tool: Additionality of first-of-its-kind project activities" (CDM Tool 23 v.03.0), is to recognize projects that introduce a technology in the applicable geographical area that has not previously been implemented by other projects delivering the same output at commercial scale. In this respect, the proposed project meets the substantive criterion of technological novelty within the host country. Accordingly, while the applied measure is not explicitly listed among the identified emission reduction measures, the project aligns the substantive principles of technological differentiation and absence of prior commercial implementation in the applicable geographical area.
Proposed resolution	Considering these factors, the project proponents seek confirmation to apply a First-of-its-Kind demonstration approach that appropriately reflects the characteristics of engineered carbon dioxide removal activities. Specifically, the project proponents request consideration for the inclusion of a removal-based measure applicable to BECCS within the framework of Tool 23, recognizing that the current measures are structured around emission reduction activities. In addition, the project proponents request confirmation that the crediting period applicable under the approved "Activity Requirements for Engineered Removals" applied to the project may be maintained, rather than the default 10-year non-renewable crediting period referenced in paragraph 12(c) of Tool 23. This would ensure consistency with the applicable methodological framework for BECCS activities and reflect the long-term investment and operational characteristics of geological carbon storage projects. Furthermore, it is important to acknowledge that Tool 23 was originally developed in the context of conventional emission reduction activities and predates the emergence and scaling of engineered carbon dioxide removal (CDR) solutions. As such, the framework does not fully capture the specific technological, financial, and operational characteristics associated with permanent carbon removal pathways such as BECCS. Since the development of Tool 23, the carbon market has evolved significantly, with increasing recognition of engineered removals as a distinct mitigation category requiring tailored methodological treatment.

Is there any potential temporary or permanent impact of deviation on other aspects of the project?	Select the relevant area: ☐ Project design ☐ Local stakeholder consultation ☐ Safeguarding principles ☐ SDG assessment ☐ Regulatory compliance ☒ Additionality ☐ Applicability of methodology ☐ Annual emission reduction volume <i>(if yes, fill the table below)</i> <table border="1" data-bbox="323 521 1295 728"> <thead> <tr> <th data-bbox="323 521 810 638">Annual emission reduction/removal before applying deviation</th> <th data-bbox="810 521 1295 638">Annual emission reduction/removal after applying deviation</th> </tr> </thead> <tbody> <tr> <td data-bbox="323 638 810 689">XYZ tCO₂e</td> <td data-bbox="810 638 1295 689">XYZ tCO₂e</td> </tr> <tr> <td data-bbox="323 689 810 728"></td> <td data-bbox="810 689 1295 728"></td> </tr> </tbody> </table> ☐ any other matrix, please specify...	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation	XYZ tCO ₂ e	XYZ tCO ₂ e		
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation						
XYZ tCO ₂ e	XYZ tCO ₂ e						
Summary of the impact	The BECCS project is unique in Brazil. We are unlocking a very important agenda for mitigating climate change. It is very important that a highly relevant and pioneering project be considered the first of its kind and encourage new projects in the future.						
Insert text here							

6.2 | VVB information

Is a VVB opinion on the deviation request required? <i>VVB opinion shall be included, where required by the requirements under Deviations Request Requirements and Procedures or request is submitted by the VVB.</i>	Yes ☒ No ☐ Yes. Initially, for the project listing, we thought it wouldn't adhere to tool 23. However, the reason was questioned based on a clarification request by the VVB.
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6.3 | VVB's assessment

The below information is to be completed by VVB, if applicable.

VVB's assessment of deviation request	Please confirm the nature of deviation.
VVB's assessment of impact of deviation request	VVB confirms that CDM Tool 23 (v03.0) and CDM Tool 1 were designed for greenhouse gas (GHG) emission reduction projects. Engineered removals, such as BECCS (Biomass Fermentation with Carbon Capture and Geologic Storage) represent a newer removal pathway that is not explicitly categorized within the legacy CDM tools. Since the applied measure does not clearly fall within the four emission reduction measures identified in paragraph 9 as required to comply with paragraph 12 (b) from CDM Tool 23, VVB agrees with the inclusion of measures that consider carbon removal via BECCS. VVB also confirms that section 5.7.1 of the Engineered Removals Activity Requirements V1.0 states a maximum crediting period of 45 years and it is the VVB's opinion that the Activity Requirement's crediting period requirements shall supersede the crediting period requirements of CDM Tool 23. The OFN assessment for the project activity would have to be conducted at the time of design certification renewal in accordance with the requirements of section 5.1.47 of the GS4GG Principles and Requirements, version 2.1.

VVB recommendation	The deviation to classify BECCS as an eligible measure under CDM Tool 23 is justified as the methodology has not listed carbon removal as the measure. The deviation to apply a maximum crediting period of 45 years is justifiable for the type of project activity.	
VVB details	VVB name:	Carbon Check (India) Private Limited.
	Auditor name(s):	Anubhav Dimri, Sawan Rawat
	Email (s):	anubhav@carboncheck.co.in , sawan@carboncheck.co.in

6.4 | Documents:

6.4.0 | List of documents provided (*note that once a decision has been made by Gold Standard, this deviation form will be made public on the Gold Standard website. Kindly refrain from including any confidential information in the form.*)

Document 1. Approval Letter – Recognition of the project as a pilot CO₂ capture and geological storage activity in Brazil (Portuguese version).

Document 2. Approval Letter – Recognition of the project as a pilot CO₂ capture and geological storage activity in Brazil (English version).

Document 3. Carbonfuture – *Climate and CDR Policy Brief: Brazil*.

Document 4. CCUS Platform – Brazil webmap showing registered CCUS projects in Brazil (indicating the project as the only BECCS-type project).

Document 5. *Carbon Capture and Storage (CCS) in Brazil Report*, published by the **National Agency of Petroleum, Natural Gas and Biofuels (ANP)**, providing an overview of CCS initiatives in Brazil.

DOCUMENT HISTORY

VERSION NUMBER	RELEASE DATE	DESCRIPTION
6.0	12.11.2024	Editorial and structural changes to the template
5.0	11.04.2022	Additional information added: - date of listing, design certification, transition - standard version - specific reference to a requirement deviated from - any previous deviations/design changes approved - Guidance on VVB opinion
4.0	14.01.2021	Editorial changes
3.0	16.07.2020	Editorial changes
2.0	03.05.2018	Editorial changes
1.0	01.07.2017	Initial adoption