

RULE UPDATE

DEFINITION OF START DATE - ENGINEERED REMOVAL ACTIVITIES

PUBLICATION DATE - 13/07/2026

VERSION - V1.0

RELATED DOCUMENTS

- [Activity requirement - Engineered removals](#)
 - [Principles and Requirements](#)
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SUMMARY

This Rule Update formally implements the revisions to the Engineered Removal Activity Requirements. It establishes a tailored framework for determining the Activity Start Date for engineered Carbon Dioxide Removal (CDR) projects, defining it based on auditable operational and/or financial commitments.

Furthermore, to accommodate the complex supply chains, distributed modular rollouts, and long gestation periods characteristic of these technologies, the update introduces a pragmatic 3-year preliminary review submission window (with a 5-year exemption cap for justifiable external delays), while strictly maintaining existing programmatic safeguards against premature crediting and extended backdating and double claiming across decoupled value chains.

TABLE OF CONTENTS

TABLE OF CONTENTS..... 2

1| APPLICABILITY AND EFFECTIVE DATE 3

 1.1 | Applicability:..... 3

 1.2 | Effective Date: 3

2| RULE UPDATE 3

 2.1 | Definition of Activity Start Date 3

 2.2 | Threshold for Irreversible Commitment: 3

 2.3 | Start Date Triggers by Project Archetype 3

 2.4 | Pre-Project Exclusions 5

 2.5 | Submission Deadline and Continuous Progress..... 6

 2.6 | Exemption Cap (5-Year Maximum Submission Window)..... 6

 2.7 | Documentation & Evidence Requirements 7

 2.8 | Crediting Period & Issuance Safeguards..... 7

1| APPLICABILITY AND EFFECTIVE DATE

1.1 | Applicability:

- 1.1.1 | This framework and its safeguards are strictly limited in applicability to Engineered Carbon Dioxide Removal activities. Nature-based solutions, conventional Afforestation/Reforestation (A/R), Soil Organic Carbon (SOC), and traditional emission reduction/avoidance projects remain strictly governed by their respective, existing Standard rules.

1.2 | Effective Date:

- 1.2.1 | The rule update comes in force from its publication date.

2| RULE UPDATE

2.1 | Definition of Activity Start Date

- 2.1.1 | The "Activity Start Date" (or Project Start Date) is defined as the date of irreversible financial or operational commitment.

2.2 | Threshold for Irreversible Commitment:

- 2.2.1 | A financial or contractual commitment qualifies as "irreversible" for Start Date purposes only if it is both (i) legally binding and (ii) material. A commitment is "material" if any of the following apply (unless the expenditure is explicitly excluded as pre-project):
- a. The contract, purchase order (PO), or binding agreement is for a commercial value $\geq 0.5\%$ of the total estimated project CAPEX of the project activity, component, or accepted batch within the boundary. For activities implemented through a joint venture, consortium, or other multi-party structure, this threshold shall apply to the total estimated CAPEX of the relevant project activity, component, or accepted batch, and not only to the isolated financial contribution of the applicant, individual joint venture partner, shareholder, or other participating entity; OR
 - b. The cancellation liability or non-refundable deposit under that instrument is $\geq 10\%$ of its value; OR
 - c. The instrument is a required condition precedent for project financing close (documented in financing agreements).

2.3 | Start Date Triggers by Project Archetype

- 2.3.1 | To account for different technological permutations, the exact trigger depends on the project archetype:
- 2.3.1.1 | **Heavy Engineered & Point-Source CDR (e.g., DACCS, BECCS):** The date of the Final Investment Decision (FID) or the execution of major, non-cancellable Engineering, Procurement, and Construction (EPC) contracts or equivalent commercially and legally binding implementation instruments

(e.g., framework agreements, integrated procurement packages, or notices to proceed) for the primary capture and/or durable storage facility. *(Note: FID qualifies as the Start Date only if accompanied by financing close OR the execution of binding major procurement/EPC instruments meeting the material threshold. Capture-only commitments must be accompanied by a demonstrable durable storage commitment—either via vertically integrated ownership or a binding storage agreement ensuring the captured CO₂ is traced to permanent geological storage in compliance with applicable jurisdictional frameworks).*

2.3.1.2 | **Retrofit CDR:** The Start Date is the earliest qualifying irreversible commitment specific to the retrofit scope (major retrofit EPC/PO/financing close) and shall not be backdated to the commissioning date of the legacy facility. Evidence shall demonstrate the separability of the retrofit scope and expenditures and cradle-to-grave lifecycle boundary.

2.3.1.3 | **Integrated Hubs & Decoupled Chains (Capture Co. + Pipeline Co. + Storage Co.):** The system integration date; specifically, the execution of the final binding commercial integration agreement (e.g., CO₂ tolling/storage contract) legally linking the decoupled entities and explicitly allocating the exclusive right to the carbon removal claim to a single designated owner. *(Note: Connecting to pre-existing, shared infrastructure does not artificially back-date the project. Non-binding MOUs/LOIs do not qualify).*

2.3.2 | **Modular Rollouts & Phased Scaling (e.g., DAC arrays, ERW farm batches):** For technologies designed to scale incrementally, developers may utilize a "Batching" approach, defined ex-ante in the PDD/VPA-DD. The overarching Master Project (at activity-level or at VPA level under a PoA) is established based on the first deployed unit. Subsequent, physically distinct capacity additions are assigned independent Batch Start Dates based on upon their specific deployment, granting each new module/batch its own full 3-year submission window. *(Note: This batching provision is strictly limited to inherently modular or distributed systems and does not apply to operational optimizations or minor retrofits at centralized, single-site point-source facilities (e.g., monolithic BECCS or massive capture-only plants), which shall be processed as standard Design Changes. A "Batch" qualifies for its own Start Date window only if it adds $\geq 10\%$ incremental removal capacity relative to the validated capacity at deployment OR $\geq 1,000$ tCO₂/yr removal capacity, whichever is lower. For hardware-based systems, this refers to installed nameplate capacity; for open-system deployments (e.g., ERW), this refers to the projected annual net removals of the discrete deployment campaign. Smaller expansions falling below these thresholds are treated as design changes within the existing validated activity/VPA, not new batches or VPAs. Batches shall share the same methodology boundary and baseline assumptions).*

2.3.2.1 | **Capacity Aggregation (Batch Groups):** Where individual modular deployments or hubs fall below the minimum capacity thresholds defined above, the Activity Developer may aggregate multiple smaller deployments

into a single "Batch Group" to collectively meet the $\geq 10\%$ incremental capacity or $\geq 1,000$ tCO₂/yr threshold. To qualify for aggregation, all deployments within the Batch Group SHALL:

- a. Be technologically identical and share the same methodology boundary and baseline assumptions.
- b. Be monitored under a unified, centralized digital MRV (dMRV) system.
- c. Be deployed within a fixed aggregation window not exceeding the maximum period defined by the applicable methodology.

Where aggregation is utilized, the Activity Start Date for the entire Batch Group shall be defined as the deployment, operational, or financial commitment date of the first (earliest) individual unit deployed within that Batch Group. Aggregation shall not be utilized to artificially reset the Activity Start Date for previously deployed units or extend retroactive crediting beyond the existing safeguards in Section 2.8 |

- 2.3.3 | **Open-System & Distributed Deployments (e.g., ERW, Ocean Alkalinity, Marine Sinking):** The date of the first physical deployment, application, or discharge of the active agent into the target environment. *(Note: Upstream supply chain activities, such as harvesting biomass or mining/milling rock, strictly do not trigger the Start Date. However, upstream emissions must be accounted for via LCA accounting).*

2.4 | Pre-Project Exclusions

- 2.4.1 | Preparatory activities required to de-risk CDR projects do not constitute an irreversible commitment. The following strictly do not trigger the Start Date including where associated expenditures meet or exceed the materiality thresholds in Section 2.2.1 |:

- a. Research & Development (R&D) and sub-commercial pilot testing.
- b. Front-End Engineering Design (FEED) studies and baseline environmental sampling.
- c. Submitting applications for environmental/injection permits.
- d. Site selection studies, non-binding MOUs/LOIs, land purchase, and non-binding land/rights negotiations.

(Note: Binding long-term land or subsurface rights do not trigger the Start Date unless coupled with a qualifying commercial implementation commitment meeting the materiality threshold).

- 2.4.2 | Where equipment, infrastructure, or assets initially installed for R&D, pilot, demonstration, or pre-commercial purposes are later converted, repurposed, or integrated into commercial removal operations, the original installation date shall not automatically become the Activity Start Date. The Activity Start Date shall be the date of the legally binding commercial conversion, Final Investment Decision (FID), notice to proceed, binding procurement commitment, financing close, or equivalent irreversible commercial implementation decision. The Activity Developer shall provide verifiable

evidence demonstrating the transition from pre-commercial to commercial operation.

2.5 | Submission Deadline and Continuous Progress

2.5.1 | Submission Deadline:

- a. The Activity Developer shall submit its documentation for Preliminary Review no later than three (3) years after its official Activity Start Date. Activities submitted beyond this window are considered ineligible, unless they explicitly qualify for the exemption detailed in Section 2.6 |.
- b. *Referring to paragraph, 2.3.2 |, if the project developer chooses a modular roll-out, for such design change, the time limit of prior consideration shall be 3 years instead of 1 year¹).*

2.5.2 | Continuous Progress Requirement: If the activity has no documented third-party-progress milestones for a continuous period exceeding twelve (12) months after the Start Date (e.g., no permitting, binding procurement, financing, or construction progression), the Standard may require the activity to re-establish eligibility under the latest applicable requirements at re-submission, or deem the activity ineligible.

2.6 | Exemption Cap (5-Year Maximum Submission Window)

2.6.1 | Where a project faces justifiable delays demonstrably beyond the developer's control, an exemption may be granted extending the maximum submission deadline to five (5) years from the Activity Start Date. The developer shall provide the VVB with documented evidence of the external delay. Qualifying circumstances include, but are not limited to:

- a. **Regulatory Delays:** Prolonged, documented backlogs by government bodies in processing novel, requisite environmental or injection permits (e.g., EPA Class VI wells).
- b. **Standard Delays:** The absence of an approved, applicable Standard methodology at the time of the project's Start Date.
- c. **MRV / Baselineing:** The inherent scientific need for multi-year in-situ empirical data collection post-deployment to properly calibrate baseline models and prove net-removals.

¹ As per the [Design Change Request Requirements and Procedures](#), if a certified project includes a new technology or measure, it shall submit a request for approval of the design change to the Gold Standard within one year of the proposed technology or measure's start date. However, for the modular rollout provision mentioned in this rule update, the deadline shall be 3 years instead of 1 year.

- d. **Infrastructure Force Majeure:** Unforeseen bottlenecks in shared third-party supply chains (e.g., delays in the completion of a regional CO₂ pipeline).

(Note: Delays caused by internal financial shortfalls, failure to secure private investment, or routine administrative mismanagement do not qualify).

2.7 | Documentation & Evidence Requirements

2.7.1 | The Activity Developer shall provide auditable evidence corresponding to the selected start date trigger, including but not limited to the following. The VVB shall assess the commitment and confirm that the evidence is dated, legally binding, material, linked to commercial implementation of the eligible engineered removal activity, and consistent with the selected start date trigger:

- a. Signed and dated EPC/EPCM contracts and/or purchase orders for core commercial equipment (including cancellation terms).
- b. FID/Board approval minutes and financing close documentation where relevant.
- c. Notice-to-proceed and/or dated site mobilization records.
- d. For hubs: signed transport/storage service agreements defining capacity, term, and enforceability.
- e. For modular rollouts: deployment logs showing first deployment dates for each batch/module.
- f. Boundary & Ownership Evidence: Contracts for multi-party chains allocating removals ownership and prohibiting competing claims. Where multiple parties participate, the developer must demonstrate a single entity is designated as the owner of the removals. Contracts or equivalent legal instruments must prohibit other participating entities from issuing, registering, or claiming credits for the same removals, and require disclosure of any other registry registrations for non-overlapping monitoring periods.

2.8 | Crediting Period & Issuance Safeguards

2.8.1 | Redefining the project start date and submission window does not alter or override the standard rules governing the Crediting Period:

- a. Retroactive Crediting period: Irrespective of the submission timeline or exemptions granted, the Crediting Period can start a maximum of two (2) years prior to the date of Project Design Certification.
- b. Unchanged Start Date: The Crediting Period Start Date remains unchanged and is not inherently expanded by this rule update.
- c. Retroactive Issuance: Retroactive issuance remains strictly capped at a maximum of two years.
- d. Methodology Rule: If the delay between the time of first submission for Preliminary Review and the actual submission for validation exceeds six

(6) months, the activity shall follow the latest methodology version available at the time of submission for validation.

Illustrative Example (Non-Normative): Application of Batching, Batch Groups, and Crediting Safeguards

A Direct Air Capture (DAC) developer validates an Activity covering an initial commercial deployment with an installed removal capacity of 10,000 tCO₂/yr. The first qualifying irreversible commitment occurs on 1 March 2027, establishing the Activity and its Start Date.

Example A – Qualifying New Batch

On 15 February 2029, the developer commissions an additional DAC array providing 2,000 tCO₂/yr of installed removal capacity.

Because this expansion exceeds both 10% of the validated capacity (1,000 tCO₂/yr) and the 1,000 tCO₂/yr minimum threshold, it qualifies as a new Batch under Section 2.3.2. The new Batch receives an independent Batch Start Date of 15 February 2029 and therefore has its own three-year Preliminary Review submission window, while remaining within the same Activity and using the same approved methodology, baseline assumptions, and monitoring framework.

Example B – Design Change (Below Threshold)

On 10 October 2029, the developer installs an additional 500 tCO₂/yr of capacity.

Because the expansion is below both the 10% incremental capacity threshold and the 1,000 tCO₂/yr threshold, it does not qualify as a separate Batch. Instead, it is processed as a Design Change within the existing validated activity. No new Activity Start Date or submission window is created.

Example C – Batch Group Aggregation

A distributed DAC developer deploys four identical modular capture units monitored through a centralised digital MRV platform.

Deployment	Capacity	Deployment Date
Unit A	300 tCO ₂ /yr	1 April 2028
Unit B	250 tCO ₂ /yr	15 July 2028
Unit C	250 tCO ₂ /yr	20 October 2028
Unit D	300 tCO ₂ /yr	5 January 2029

Individually, none of the deployments satisfies the batching threshold. Collectively, however, they provide 1,100 tCO₂/yr of additional removal capacity.

Because the units:

- are technologically identical,
- share the same methodology boundary and baseline assumptions,
- are monitored under a centralized dMRV system, and
- are deployed within the aggregation period permitted by the applicable methodology,

they may be aggregated into a single Batch Group under Section 2.3.2.1.

The Activity Start Date for the entire Batch Group is 1 April 2028, corresponding to the earliest qualifying deployment (Unit A). The developer must not designate the deployment date of Unit D (5 January 2029) as the Batch Group Start Date.

DOCUMENT INFORMATION

Version	Date	Description
1.0	13/07/2026	First published version

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Contact Details

The Gold Standard Foundation
International Environment House 2
Chemin de Balexert 7-9
1219 Châtelaine Geneva, Switzerland
Tel +41 22 788 70 80
Email help@goldstandard.org

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