



CCSA response to the Corporate Net-Zero Standard Version 2.0 Second Public Consultation

Friday 12th December 2025

The Carbon Capture and Storage Association (CCSA) is pleased to provide a response to the [Corporate Net-Zero Standard Version 2.0 Public Consultation](#). The CCSA brings together a wide range of specialist companies across the spectrum of Carbon Capture, Utilisation and Storage (CCUS) technology, as well as a variety of support services to the energy sector. The CCSA exists to represent the interests of its members in accelerating the commercial deployment of CCUS in the UK, EU and internationally through advocacy and collaboration to achieve net zero emissions by 2050.

CCSA Response

The CCSA support integrating robust, science-aligned carbon dioxide removal (CDR) requirements as a critical component of corporate climate action. We would note that the standard for power generation needs more consistency with the principles of a physical inventory and GHG Protocol Scope 2 updates, and incentivising renewables and low-carbon generation. We also highlight that this version of the standard does not provide sufficient incentives to scale up carbon removal, especially permanent carbon removals. The CCSA would suggest the following changes to this second draft standard:

1. Double counting, value chain emissions, and corresponding adjustments

The CCSA highlight that the requirement for companies to secure corresponding adjustments for carbon removal credits is not actionable and should be removed. Credits should be allowed to count towards one country's NDC and one company's neutralisation target. Further, we suggest that credits used to meet compliance obligations should also be eligible for neutralisation. Heavily regulated companies subject to compliance markets should not be double-penalised.

- We note that one of the key drivers of demand today is the ability for companies to make a claim that they have neutralised their emissions using removals, and support national climate targets. Furthermore, most carbon removal projects currently require a mix of public and private capital. This new clause would make almost all large-scale CDR projects unviable.

In terms of value chain emissions, the CCSA would like to flag the need to clarify whether value chain decarbonisation investment can be counted as reductions - we note

that this would disincentivise removals credits. Specifically, we suggest providing clarity on the following aspects of how these apply to financial institutions:

- Whether financial institutions can be recognised or not for a portion of their ongoing Scope 3 financed emissions being addressed
- Application of mandatory ongoing emissions requirements
- The application of neutralisation requirements at net-zero across financial instruments.

2. Requiring removals from 2030 and recognition timeframes

The CCSA flag that a science-aligned standard should require companies to begin purchasing carbon removal in 2030. As currently written in the ‘recognised’ claim, the standard is likely to be interpreted as it would not result in recognition for ongoing emissions until 2030, when most companies renew their targets, without the requirement for removals prior to 2030. We note that by only requiring removals to be ramped up as of 2035, it leaves just 15 years to scale to the gigatons of CDR required.

- **We highlight that this is worse for permanent carbon removals compared to the original standard**, with mandatory use of carbon removals moving from 2030 (an option presented in the previous text) to 2035 with further clarity to be provided for the % of on-going emissions from 2035 and the portion of long-lived removals to be clarified ahead of 2035.

In the absence of a requirement for removals prior to 2030, we would strongly encourage SBTi to **incorporate a minimum volume of removals to be required for** recognition, e.g., X% share of mitigation outcomes. This can ensure that companies are already scaling removals to the volumes needed at the net-zero level, and reduce the risks of a sudden increase in requirements in 2035. We also encourage SBTi to allow companies to “bolt on” the recognition framework to the current version of the standard, ensuring that companies can **begin to receive recognition once the standard is finalised in 2026**.

- Additionally, all companies should be able to make claims for ongoing recognition **on an annual basis**, not only at the end of their target period, creating an incentive to address ongoing emissions prior to 2030.

The CCSA would also suggest SBTi consider an approach that will provide **earlier demand signals for investment**. One possible option is to introduce another voluntary recognition category, allowing for a claim that an organisation is ‘net zero aligned’.

- This would require companies to deliver or otherwise purchase incrementally increasing carbon removals from 2030 to compensate for anticipated residual emissions.
- This would maintain alignment with the direction of travel of the ISO 14060 Net Zero Aligned Organisations standard.

3. “Leadership” Threshold for Recognition Phase

We encourage SBTi to keep its framework simple with two recognition tiers. However, it is noted that the current top “leadership” tier is not achievable even for the most ambitious companies.

To better reward ambition while also ensuring relevance of the “leadership” status, we recommend that SBTi should revise the “leadership” criteria to represent an order of magnitude higher ambition as compared to the “recognised” status.

4. Durability of CDR Portfolio:

We support companies to use a portfolio of removals with varying durability, gradually increasing the share of high-durability removals over time and meeting the like-for-like principle at net-zero. This approach is science-aligned and realistic in terms of volumes that can be delivered in the near term.

5. Treatment of bioenergy

Given the inclusion of the requirement for sustainable biomass in this revised version, we would suggest SBTi seek alignment with the definition of low-carbon power and renewable energy in SBTi’s Power Sector Net Zero standard – this will ensure BECCS and bioenergy are explicitly included, provided they meet the necessary sustainability criteria.

We would also like to address that definitions of low-carbon electricity need consistency across SBTi standards and need to include biomass as low-carbon electricity.

6. Renewable power facility and hourly generation requirements

It is noted that the possible impact of the Standard’s requirement would be the early retirement of renewable generation assets, given the competitive advantage new assets will have over older ones. This will increase costs to consumers and will be to the detriment of the climate. The CCSA recommend that the Standard should remain consistent with the principles of a physical inventory and aligned to the GHG Protocol Scope 2 updates, and should not put any age limit on assets that produce renewable energy certificates

We highlight that the push from annual to hourly matching of renewable power generation doesn’t reflect the market practicality, such as the electricity for DACCS plants, or recognise older renewable energy assets which could be repowered – this may lead to a smaller pool of off-takers for the power. **Therefore, we would advocate for annual matching for procuring low-carbon electricity.**