

Annex 1

Draft guidance on the avoidance of double counting of emission sources between A/R and non A/R methodologies

In some cases, A/R CDM project activities produce biomass that may be used for energy or feedstock purposes by one or more non A/R project activities. In order to avoid double counting of emission sources which are considered within both the underlying A/R and non A/R methodologies, the following shall apply to the calculation of emission reductions:

1. GHG emissions from sectors/source categories included in Annex A of the Kyoto Protocol which are calculated within both the underlying A/R and non A/R methodologies, either as project emissions or as leakage effects, do not need to be considered in the A/R project activity;
2. Any leakage effects from decreases of carbon stocks in carbon pools outside the project boundary which are calculated in both the underlying A/R and non A/R methodologies, do not need to be considered in the non A/R project activity.