

ICVCM TAGGING MANUAL FOR CCP-ELIGIBLE PROGRAMS

PURPOSE

1. This Tagging Manual sets out the approach that CCP-Eligible programs and the Integrity Council will take to ensuring accurate tagging (meaning identifying and labelling), of CCP-Approved carbon credits.
2. It builds on Section 4 of the ICVCM Assessment Procedure¹, as may be revised from time to time. Definitions used in this Tagging Manual are as defined in Section 5 Definitions², as may be revised from time to time. The contents of this Tagging Manual are not intended to impose additional rules or obligations on CCP-Eligible programs and are intended to ensure that the requirements of the Assessment Procedure are implemented in a consistent and verifiable manner.
3. In the event of any inconsistency between (a) this Tagging Manual (b) the ICVCM Assessment Framework³ and/or the current version of the Assessment Procedure and/or the Definitions, (b) shall prevail.
4. This Tagging Manual may be revised from time to time by the ICVCM, including to improve the workability of tagging, and based on feedback and experience and the operations and functionality of CCP-Eligible program registries and stakeholder feedback, if any. All and any updates are at the sole discretion of the ICVCM. The ICVCM reserves the right to update this Tagging Manual to address costs of assuring the implementation and maintenance of accurate tagging by CCP-Eligible programs.

¹ <https://icvcm.org/wp-content/uploads/2024/02/CCP-Section-6-V2-FINAL-6Feb24.pdf>

² <https://icvcm.org/wp-content/uploads/2024/02/CCP-Section-5-V2-FINAL-6Feb24.pdf>

³ <https://icvcm.org/wp-content/uploads/2024/02/CCP-Section-4-V2-FINAL-6Feb24.pdf>

5. The Terms and Conditions⁴ entered into by carbon-crediting programs apply to this Tagging Manual, as applicable. Carbon-crediting programs are not allowed to charge fees to any third party for labelling/tagging carbon credits as CCP-Approved under the ICVCM.
6. In accordance with ICVCM Assessment Procedure section 5.32, the termination of CCP-Eligibility of a carbon-crediting program means that, unless otherwise decided by the Governing Board and communicated in the relevant Termination Decision, no further carbon credits may be tagged as CCP-Approved or tagged with CCP Attributes and no new mitigation activities may be identified as CCP-Approved.
7. This Tagging Manual is a public document. It is addressed to CCP-Eligible programs only and does not impose any obligations on other stakeholders of the ICVCM. No reliance may be placed on this document as it serves only to guide the implementation of the CCP-Approved carbon credit tagging aspect of the ICVCM Core Carbon Principles, Assessment Framework per the Assessment Procedure, by CCP-Eligible Programs.
8. The Integrity Council shall have no liability whatsoever (and whether contractual or non-contractual) arising out of or in connection with the implementation, application or operation of this Tagging Manual and no representation, warranty, undertaking or assurance, express or implied, is or will be made by the Integrity Council, its affiliates, associates, advisers, directors, employees or representatives or any other person as to the truth, accuracy, completeness, correctness or fairness of any tagging/labelling by any carbon-crediting program per the Assessment Procedure and/or this Tagging Manual.

CCP-Approved Carbon Credit Tagging and CCP Attribute Tagging

9. This section provides guidance by reference to the relevant provision of the Assessment Procedure.
10. There is a general assumption of good faith and reasonableness in this Tagging Manual, meaning that it is expected that the CCP-Eligible program and the ICVCM will seek to ensure full and accurate implementation of the Assessment

Procedure in relation to tagging by working in good faith and acting reasonably. This general assumption is without prejudice to the Terms and Conditions and the Assessment Procedure. As part of the oversight and assurance process, the ICVCM may require CCP-Eligible programs to remove the CCP tag from carbon credits that have been tagged in breach of the Assessment Procedure, including erroneously.

11. Logo use in relation to tagging is undertaken in line with the ICVCM CCP Logo Use Policy⁵. Breaches of that Policy will be dealt with per that Policy.

⁴ The ICVCM Program terms and conditions are between the ICVCM and the carbon-crediting program and govern the application and oversight process, including dispute resolution procedures (per the Assessment Process)

Table 1

Section of Assessment Procedure	Implementation guidance relating to Tagging and Attribute Tagging of CCP-Approved carbon credits
4.1	<p>A CCP-Eligible program may tag carbon credits as CCP-Approved where all of the following conditions are met:</p> <ul style="list-style-type: none"> • It is expected that the CCP-Eligible program will take all reasonable measures to identify all qualifying carbon credits and tag them as CCP- Approved. CCP-Eligible programs are expected to have processes to manage queries around tagging, including related to Attributes, from relevant mitigation activities registered/issuing under the CCP-Eligible program, including complaints and appeals. • The CCP-Eligible program will make publicly available information to explain how it will tag CCP-Approved carbon credits, including in relation to Attribute tagging. This information must include whether it will tag CCP-Approved carbon credits that have been retired prior to the CCP- Approved Decision. • The CCP-Eligible program will notify the ICVCM when it has completed tagging for CCP-Approved already-issued carbon credits for a relevant CCP-Approved Category (noting that this applies for issued credits only and tagging becomes a process that occurs at issuance, over time). This also applies to Attribute tagging. • In accordance with the ICVCM CCP Logo Use Policy, the CCP-Eligible program may affix the logo to blocks of CCP-Approved carbon credits in the registry and to individual carbon credits.

		<ul style="list-style-type: none">• In accordance with the ICVCM CCP Logo Use Policy, the CCP-Eligible program may affix the logo to the registry page for the mitigation activity from which CCP-Approved carbon credits are being issued.
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⁵ The ICVCM CCP Logo Use Policy is an ICVCM document relating to the use of the CCP logos by CCP-Eligible Programs.

Section of Assessment Procedure	Implementation guidance relating to Tagging and Attribute Tagging of CCP-Approved carbon credits
<p>4.1 (a)</p>	<p>The issuing carbon-crediting program has been determined by the Integrity Council to be CCP- Eligible pursuant to section 2 of this Assessment Procedure;</p> <ul style="list-style-type: none"> • Tagging and Attribute tagging of carbon credits in the CCP-Eligible program registry will not occur prior to a Decision of the Governing Board that the program is CCP-Eligible. • Tagging and Attribute tagging will not occur during any period when the CCP-Eligible program is suspended (see 5.20 of the Assessment Procedure). • After reinstatement following any suspension of the CCP-Eligible program, tagging and Attribute tagging may be completed for carbon credits from CCP-Approved Categories that were issued during the suspension (see 5.25 of the Assessment Procedure). <p>In the event of termination of CCP Eligibility, unless otherwise decided by the Governing Board, no further carbon credits may be tagged as CCP-Approved or tagged with CCP Attributes (see section 5.32 of the Assessment Procedure), but carbon credits tagged before the termination are not affected by the termination (see section 5.33 of the Assessment Procedure).</p> <ul style="list-style-type: none"> • Notwithstanding the above, where the CCP-Eligible program is doing own label tagging for the relevant attribute, that own label attribute tagging is • not recognized by ICVCM as being or comprising a CCP Attribute unless undertaken in accordance with Table 2.

Section of Assessment Procedure		Implementation guidance relating to Tagging and Attribute Tagging of CCP-Approved carbon credits
4.1 (b)	The carbon credit belongs to a Category that has been determined by the Integrity Council to be CCP- Approved pursuant to section 3 of this Assessment Procedure.	<ul style="list-style-type: none"> CCP Attributes are only for CCP-Approved carbon credits.

4.2	<p>Each CCP-Eligible Program will work with its registry to identify the carbon credits to be tagged as CCP- Approved and that may be tagged with relevant CCP Attributes.</p>	<ul style="list-style-type: none"> • Where the tagging of CCP-Approved carbon credits is tagging of a block, the CCP tag will be capable of being carried into sub-blocks. • The CCP-Eligible program may choose whether to implement Attribute tagging for CCP-Approved carbon credits that meet ALL of the requirements of the Attribute (see Table 2 below). • Where the Attribute tagging of CCP-Approved carbon credits is tagging of a block, the CCP Attribute tag will be capable of being carried into sub-blocks. • It is assumed that the CCP-Eligible program only allows its carbon credits to be held in its own registry. Nonetheless, if there is another (third party) registry to which CCP-Approved carbon credits may be transferred, the CCP-Eligible program will inform the ICVCM in writing. The CCP-Eligible program remains responsible for ensuring all requirements of the ICVCM Assessment Framework and Assessment Procedure, and this Tagging <p>Manual and any other guidance of the ICVCM, are met and implemented unless otherwise agreed between the CCP-Eligible program, the ICVCM and the relevant third-party registry.</p> <p>In the case above, the CCP tags on the CCP-Approved carbon credit and Attribute tags on the CCP-Approved carbon credit will be capable of being “carried” with each CCP-Approved carbon credit to any other registry connected via an API or other means to the CCP-Eligible Program Registry.</p>
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	Section of Assessment Procedure	Implementation guidance relating to Tagging and Attribute Tagging of CCP-Approved carbon credits
4.2	The carbon-crediting program shall document in writing the process and information used to identify which carbon credits are to be tagged as CCP-Approved and with relevant CCP Attributes.	<ul style="list-style-type: none"> The CCP-Eligible program will summarize in writing how it implements the requirements of the Assessment Procedure in relation to CCP and Attribute tagging and share it with the ICVCM as soon as feasible after it becomes CCP-Eligible. The ICVCM will make the CCP-Eligible program's approach publicly available for the purpose of providing that information to interested stakeholders.
4.3	The carbon-crediting program shall be responsible for the accuracy of tagging of CCP Approved carbon credits in the program registry and for the accuracy of tagging of CCP Attributes.	<ul style="list-style-type: none"> The CCP-Eligible program is responsible for implementing and maintaining accurate CCP and Attribute tagging in accordance with the Assessment Procedure.
4.4	The Integrity Council will be responsible for assurance over the tagging of CCP-Approved carbon credits by CCP-Eligible programs, including the tagging of CCP Attributes	<ul style="list-style-type: none"> The ICVCM will ensure that its assurance is implemented in accordance with the Assessment Procedure.

Section of Assessment Procedure		Implementation guidance relating to Tagging and Attribute Tagging of CCP-Approved carbon credits
4.5	The Integrity Council will seek to achieve high confidence that carbon credits are tagged accurately and may place reliance on information in the relevant carbon-crediting program registry concerning the carbon credits	<ul style="list-style-type: none"> The ICVCM is entitled to rely on the information provided by the CCP-Eligible program and information provided by the CCP-Eligible program will be treated as authoritative. The ICVCM relies on all relevant information being publicly available, as required by its Assessment Framework, but reserves the right to request further information for the purposes of assurance. Where documents are not publicly available, access under confidentiality arrangements must be provided by the CCP-Eligible program.
4.6	Assurance may include the following steps:	<ul style="list-style-type: none"> The CCP-Eligible program will ensure relevant competent staff is available to engage with the ICVCM to ensure that the assurance process can be implemented.
4.6 (a)	(a) Review with the carbon-crediting program of the CCP-Approved carbon credit identification process;	
4.6 (b)	b) Audit by the Integrity Council and/or the CCP-Eligible program of the identification process and information used;	

4.6 (c)	<p>Positive confirmation through sampling of CCP-Approved tagged carbon credits in the program registry, to confirm the tagged carbon credits match the Categories specified in the relevant Decision.</p> <p>CCP Attributes may also be sampled.</p>	<ul style="list-style-type: none"> The ICVCM relies on all relevant information being publicly available, as required by its Assessment Framework but reserves the right to request further information for the purposes of assurance. The CCP-Eligible program will ensure relevant competent staff is available to engage with the ICVCM to ensure that the assurance process can be implemented.
4.6 (d)	<p>Negative confirmation through data analysis of the set of CCP-Approved tagged credits to ensure that carbon credits that do not match the Categories and conditions specified in the Decision in various respects are not tagged</p>	
4.7	<p>In the event that any incorrect tagging is identified, the CCP-Eligible program will be required to correct the incorrect tagging within five working days and to notify the Integrity Council when the correction is completed. The Integrity Council may extend its sample and/or perform follow-up assurance as it deems</p>	<p>Five working days or such other longer period as may be agreed between the ICVCM and the CCP-Eligible program, taking into account the complexity or other access issues relating to the registry.</p>

	appropriate to ensure that incorrect tagging has been resolved	
4.8	Assurance processes may lead to investigations and/or Interim Review processes as described in section 5 below	(no implementation guidance in this Tagging Manual)
4.9	The Secretariat will prepare a periodic assurance report for consideration by the Governing Board	<ul style="list-style-type: none"> CCP-Eligible programs are expected to respond to reasonable requests for information to support such assurance reports, within a reasonable time. The ICVCM will provide the CCP-Eligible program with relevant sections of the draft report, and provide an opportunity to respond, before the report is finalized. The report will be made public.

Managing CCP Attribute tagging in the context of related program own labels or other tags

12. Attributes can be used to identify additional features related to the mitigation activity for which the carbon credit has been issued. Such identification enables mitigation activity proponents to showcase the features of the mitigation activity and allows buyers to purchase carbon credits that match their preferences. To facilitate the identification of these additional features, the ICVCM has included CCP Attributes in the Assessment Framework.
13. Carbon credits that are CCP-Approved as a result of the assessment process may, in accordance with the Assessment Procedure, additionally be tagged with relevant CCP Attributes. A carbon credit may have more than one CCP Attribute, but each will be distinguished from other CCP Attributes that may be allocated to the carbon credit. Carbon credits that are not CCP Approved are not allowed to be tagged with CCP Attributes.
14. CCP Attributes are, therefore, optional for the CCP-Eligible program, and it is the CCP-Eligible program's choice whether to apply them to CCP-Approved carbon credits. CCP-Eligible Programs often have their own labels that are similar and sometimes equivalent to the CCP Attributes. These are called "own labels" in this Tagging Manual.
15. A CCP-Approved carbon credit could be entitled to none, one, two or three of the Attributes depending on the requirements being met. As CCP Attributes are optional, the CCP-Eligible Program may choose to use only one or two of the CCP Attributes.
16. Notwithstanding the above, a key consideration is how to avoid market confusion around the use of Attributes. The ICVCM will provide assurance and oversight over CCP Attribute tagging. The ICVCM will not provide assurance and oversight over the 'own labels' operated by a CCP-Eligible program and will only provide assurance and oversight for the CCP Attribute elements of the 'own label' when the CCP-Eligible program's own label encompasses the relevant CCP Attribute.
17. In this regard, Table 2 sets out considerations to be taken into account for each of the relevant CCP Attributes.

18. Information in the table below is in addition to information relating to the Assessment Procedure, set out in Table 1 above.
19. The CCP-Eligible Program will ensure the implementation guidance in Table 2 is in place before engaging in Attribute tagging, to avoid market confusion.

Table 2

Attribute and description per Summary for Decision Makers	Requirements per Assessment Framework	Implementation guidance
<p>Attribute 1 Host country authorization pursuant to Article 6 of the Paris Agreement</p> <p>This attribute refers to whether the host country has authorized carbon credit (‘Mitigation Outcomes,’</p>	<p>a) The carbon-crediting program shall have a unique tag for this CCP Attribute that shall be different from other CCP Attributes.</p> <p>b) The carbon-crediting program shall ensure an Article 6 authorization associated with the carbon credits has been provided by the host country before it grants the carbon credits the Attribute of Article 6 authorization and marks the carbon credits accordingly in the carbon-crediting program registry.</p>	<ul style="list-style-type: none"> • The CCP-Eligible program will inform the ICVCM and make public whether it will use the Attribute. • A consideration is whether the CCP-Eligible program is CORSIA Eligible and/or has its own labelling system and rules for carbon credits that have been authorized pursuant to Article 6 of the Paris Agreement for other international mitigation purposes.

<p>the GHG emission reductions or removals represented by the carbon credit) for 'other international mitigation purposes', under guidance adopted pursuant to Article 6 (specifically cooperative approaches referred to in Article 6, paragraph 2) of the Paris Agreement.</p>	<p>c) The carbon-crediting program shall make the information received in relation to Article 6 authorizations publicly available and ensure the information is kept up to date on its website.</p> <p>d) The carbon-crediting program shall prepare regular reports on the status of carbon credits associated with Article 6 authorizations and make these reports publicly available, including data disaggregated by host country, mitigation activity and vintage. The carbon-crediting program shall provide each host country with information relating to carbon credits associated with Article 6 authorizations by that country, including information relating to mitigation activities and vintages*.</p> <p>e) The carbon-crediting program shall regularly seek evidence of the appropriate application of corresponding adjustments pursuant to Article 6 authorization by the host country. If such evidence cannot be obtained within two years of the required application of corresponding adjustments pursuant to Article 6 of the Paris Agreement, the carbon-crediting program</p>	<ul style="list-style-type: none"> • Where the CCP-Eligible program has its own Article 6 authorization-related label, it may indicate that the own label • ALSO represents a CCP Attribute if the Program's own label: <ul style="list-style-type: none"> ○ Is for authorization for other international mitigation purposes ○ Does not contain requirements that contradict or undermine the CCP Attribute rules and/or the Assessment Procedure. ○ Fully encompasses all the requirements of the Attribute (per column to left). ○ Is capable of being distinguished such that a non-CCP labelled carbon credit with the own label would not be mistaken for being CCP-Approved because of the own label. • The CCP-Eligible program will make clear to the public through relevant program documents the relationship
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	<p>shall withdraw this Attribute from carbon credits in its registry and inform the relevant account holders.</p> <p>*This provision facilitates the application of corresponding adjustments by host countries in cases where the 'first international transfer' for other international mitigation purposes has been defined as the 'use or cancellation', in accordance with paragraph 2.b of the Article</p> <p>6, paragraph 2 (decision 2/CMA.3).</p>	<p>between its own labelling/tagging in relation to authorization for ICAO CORSIA (if any), its own label, and the CCP Attribute.</p> <ul style="list-style-type: none"> • When the CCP-Eligible program makes reports publicly available per (d) (see left), it shall inform the ICVCM. • The ICVCM may request information to evidence that the CCP-Eligible program is managing the Attribute in compliance with the Assessment Procedure, as part of its assurance process.
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Attribute and description per Summary for Decision Makers	Requirements per Assessment Framework	Implementation guidance
<p>Attribute 2</p> <p>Share of Proceeds for Adaptation</p> <p>refers to whether the mitigation activity makes a voluntary contribution to the Adaptation Fund of the UNFCCC.</p>	<p>a) The carbon-crediting program shall have a unique tag for this CCP Attribute that shall be different from other CCP Attributes.</p> <p>b) The carbon-crediting program shall ensure that the following requirement has been satisfied before it grants the carbon credits the Attribute of a Share of Proceeds for Adaptation and marks the carbon credits accordingly in the carbon-crediting program registry:</p> <ol style="list-style-type: none"> 1. the mitigation activity proponents have provided satisfactory information to demonstrate that: <ol style="list-style-type: none"> i. a monetary contribution that the mitigation activity proponents have confirmed is equivalent to five percent of the revenue associated with 	<ul style="list-style-type: none"> • The CCP-Eligible program will inform the ICVCM and make public whether it will use the Attribute. • A consideration is whether the CCP- Eligible program has its own labelling system and rules in relation to contributions to adaptation. • Where the CCP-Eligible program has its own label, it may indicate that the own label ALSO represents a CCP Attribute if the Program’s own label: <ul style="list-style-type: none"> ○ Does not contain requirements that contradict or undermine the CCP Attribute rules and/or the Assessment Procedure. ○ Fully encompasses all the requirements of the Attribute (per

	<p>the issued carbon credits has been made to the Adaptation Fund; and/or</p> <p>ii. at least five percent of issued carbon credits have been forwarded to a dedicated registry account managed by or on behalf of the Adaptation Fund.</p> <p>c) The carbon-crediting program shall make the information in relation to monetary contributions and/or carbon credits forwarded to the Adaptation Fund publicly available on its website and ensure the information is kept up to date.</p>	<p>column to left).</p> <ul style="list-style-type: none"> • The CCP-Eligible program will make clear to the public through relevant program documents the relationship between its own label and labelling rules, and the CCP Attribute. • The ICVCM may request information to confirm that the CCP-Eligible program is managing the Attribute in compliance with the Assessment Procedure, as part of its assurance process.
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Attribute and description per Summary for Decision Makers	Requirements per Assessment Framework	Implementation guidance
<p>Attribute 3 is 'Quantified positive SDG impacts.' This attribute refers to whether the mitigation activity quantifies a positive contribution to Sustainable Development (excluding SDG 13). It differs from requirements in section 4.C.7 of the Assessment Framework (criteria related to Sustainable Development Benefits and Safeguards) because the attribute relates to quantification of SDG</p>	<p>a) The carbon-crediting program shall have a unique tag for this CCP Attribute that shall be different from other CCP Attributes.</p> <p>b) The carbon-crediting program shall ensure the following requirements have been satisfied before it grants the carbon credits the Attribute of quantified positive SDG impacts, and marks the carbon credits accordingly in the carbon-crediting program registry:</p> <ol style="list-style-type: none"> 1) the SDG impacts of the mitigation activity have been monitored and quantified ex-post using a method, tool or standard* recognized by a CCP-Eligible carbon-crediting program; 2) the application of the method, tool or standard** demonstrates quantified positive impact for one or more SDGs (other than SDG 13); 3) the quantification of the positive SDG 	<ul style="list-style-type: none"> • The CCP-Eligible program will inform the ICVCM and make public whether it will use the Attribute. • A consideration is whether the CCP- Eligible program has its own labelling system and rules for mitigation activities where positive SDG impacts are listed, quantified and verified. • Where the CCP-Eligible program has its own such label, it may indicate that the own label ALSO represents a CCP Attribute if the Program's own label: <ul style="list-style-type: none"> ○ Does not contain requirements that contradict or undermine the CCP Attribute rules and/or the Assessment Procedure. ○ Fully encompasses all the requirements of the Attribute (per column to

<p>impacts. This will facilitate the identification of carbon credits with quantified positive impacts. Such quantified positive SDG impacts must align with the sustainable development priorities of the host country, where those are relevant to the mitigation activity.</p>	<p>impacts according to the method, tool or standard has been verified by a VVB.</p> <p><i>* Including third-party linked certification scheme or third-party linked robust set of requirements.</i></p> <p><i>**Carbon-crediting programs can refer to or be guided by existing methods of quantification including Gold Standard SDG Impact Tool (operated by the Gold Standard), Sustainable Development Verified Impact Standard (SD Vista) (operated by Verra), Climate, Community & Biodiversity Standards (CCB) (operated by Verra) or other relevant programs.</i></p>	<p>left).</p> <ul style="list-style-type: none"> • The CCP-Eligible program will make clear to the public through relevant program documents the relationship between its own label rules, and the CCP Attribute. • The ICVCM may request information to confirm that the CCP-Eligible program is managing the Attribute in compliance with the Assessment Procedure as part of its assurance process.
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