

Accounting requirement

Companies reporting a GHG inventory in conformance with the *Land Sector and Removals Guidance* **shall** also follow and meet all the requirements of the *Corporate Standard* and *Scope 3 Standard*.¹¹

1.8 Calculation tools and resources

To help companies implement the *Land Sector and Removals Guidance*, the GHG Protocol website¹² provides a database of relevant tools and resources created by other non-profit organizations, academic institutions, and companies.

The database is organized by sector, country, and other factors that companies can use to identify resources that are most relevant. This Guidance does not mandate the use of a specific tool or method. Instead, it provides guidance to help companies select the most relevant calculation resources based on factors such as sector, geographic location, and data availability.

1.9 Guidance development process

The Greenhouse Gas Protocol follows a broad and inclusive multi-stakeholder process to develop GHG accounting and reporting standards with participation from businesses, government agencies, NGOs, and academic institutions from around the world.

In 2020, WRI and WBCSD launched a three-year process to develop the GHG Protocol *Land Sector and Removals Guidance*. The first draft of this Guidance was developed through the Technical Working Group and Advisory Committee, together comprised of over 100 participants from businesses across industry sectors, NGOs, governments, and academic institutions.

The draft is now available for pilot testing by the Pilot Testing Group and review by the Review Group. The Review Group is open to any interested stakeholder that wants to participate in the public consultation by reviewing this draft. The pilot testing phase will last 4 months, and the review phase will last 2 months.

Following the pilot testing and review phase, the Guidance will be finalized in consultation with the Advisory Committee and Technical Working Group and published in 2023.

A full list of contributors, including members of the Advisory Committee, Technical Working Group, Pilot Testing Group, and Review Group, as well as funders, will be provided in the final publication. Members of the Pilot Testing Group and Review Group will be acknowledged based on completion of either pilot testing or review.

This is the Draft for Pilot Testing and Review. This draft is not yet final and does not represent official Greenhouse Gas Protocol guidance.

¹¹ The Greenhouse Gas Protocol plans to update the *Corporate Standard*, *Scope 2 Guidance*, and *Scope 3 Standard* to ensure alignment with this publication where any differences exist.

¹² Available at <https://ghgprotocol.org/land-sector-and-removals-guidance>

1.10 Open questions included in this draft

This draft for pilot testing and review includes three open questions. During the pilot testing and review phase, we would like to determine whether the current approach on each issue should be maintained or whether alternative approaches should be pursued in the final Guidance.

The three open questions are:

- **Open question #1: Biogenic CO₂ and technologically removed CO₂ accounting and reporting.** For more information, see chapter 5, box 5.2.
- **Open question #2: Removals with product storage.** For more information, see chapter 6, box 6.3 (and repeated in chapter 9, box 9.2).
- **Open question #3: Traceability for land management removals.** For more information, see chapter 8, box 8.3.

During the pilot testing and review phase, we would like to gain practical experience with data and methods needed to implement the approaches and understand the implications of the options. We invite pilot testers to pilot test different approaches in order to learn about the feasibility and implications of each approach to inform the final decision on each issue. Decisions will be taken in consultation with the Advisory Committee and Technical Working Group.