

CORCs - Northmore Gordon

Canonical: <https://northmoregordon.com/glossary/carbon-dioxide-removal-certificates-corcs/>

Details:

[Home](#) › [Glossary](#) › [CORCs](#)

CORCs

CORCs are carbon dioxide removal certificates representing the permanent physical removal and storage of CO₂ from the atmosphere. Each CORC documents that carbon dioxide has been physically captured and stored for a minimum of 50 years. They are created under the Puro.earth standard and operate as voluntary market instruments, distinct from compliance-market carbon credits. CORCs address the specific physical outcome of carbon removal rather than emission avoidance, making them relevant for organizations seeking to support carbon dioxide removal as part of their climate strategy or offsetting approach.

Related guidance

[Carbon advisory](#)

[Scope 1, 2 and 3 emissions](#)

[Certificates](#)

[Government schemes](#)

[Certificate trading](#)

[Measurement and verification](#)

What are Carbon Dioxide Removal Certificates (CORCs)?

CORCs are carbon dioxide removal certificates representing the permanent physical removal and storage of CO₂ from the atmosphere. Each CORC documents that carbon dioxide has been physically captured and stored for a minimum of 50 years. They are created under the Puro.earth standard and operate as voluntary market instruments, distinct from compliance-market carbon credits. CORCs address the specific physical outcome of carbon removal rather than emission avoidance, making them relevant for organizations seeking to support carbon dioxide removal as part of their climate strategy or offsetting approach.

How do CORCs differ from other carbon instruments like ACCUs or renewable certificates?

CORCs document physical carbon dioxide removal and permanent storage, while ACCUs (Australian Carbon Credit Units) typically represent emission avoidance or reduction under the ACCU Scheme. Renewable energy certificates like LGCs, STCs and REGOs record electricity generation attributes rather than carbon removal. CORCs operate in the voluntary market under Puro.earth standards, whereas ACCUs function within Australia's regulated compliance framework. Each instrument serves different accounting purposes: CORCs support carbon-removal claims, while renewable certificates enable renewable-electricity claims and ACCUs support emissions-reduction accounting.

Why is the 50-year storage requirement significant for CORCs?

The minimum 50-year storage requirement ensures that carbon dioxide removal delivers genuine, long-term climate benefit by preventing rapid re-release into the atmosphere. This extended timeframe

distinguishes permanent carbon removal from temporary sequestration and addresses concerns about the durability of climate outcomes. For organizations evaluating carbon instruments, the storage duration affects how the removal outcome can be claimed and verified. When assessing whether CORCs align with corporate carbon strategies or offsetting commitments, the storage permanence and verification requirements must be considered alongside the organization's reporting framework and climate objectives.

Is CORC a compliance market or voluntary market instrument, and what does that mean practically?

CORCs are voluntary market instruments, meaning they are purchased and retired by organizations choosing to support carbon removal beyond regulatory requirements. They do not satisfy mandatory emissions-reporting obligations or compliance schemes like the ACCU Scheme or Safeguard Mechanism. For organizations considering CORCs, this distinction means they function as additional climate commitments rather than compliance substitutes. Voluntary instruments require clear accounting boundaries and transparent claims about their purpose. Our environmental-attribute due diligence services can assist organizations in assessing CORC integrity, ownership, registry tracking and appropriate retirement treatment within their stated carbon strategy.

What is the Puro.earth standard and why does it govern CORCs?

Puro.earth is a standard-setting framework for carbon dioxide removal certificates in the voluntary market. It establishes the rules, methodologies and verification requirements that govern how CORCs are created, tracked and retired. The standard ensures consistency, credibility and transparency in carbon removal projects by defining eligible removal technologies, permanence requirements (including the 50-year minimum storage period), monitoring protocols and registry management. Organizations evaluating CORCs need to understand the Puro.earth requirements to assess project eligibility, verify claims and ensure appropriate evidence is maintained. This knowledge supports informed procurement and accurate reporting of carbon-removal instruments.

How should organizations account for CORCs in their carbon reporting and claims?

CORCs should be treated as carbon-removal instruments distinct from physical energy reductions or renewable-electricity attributes. When reporting CORCs, organizations must establish clear carbon-accounting boundaries, identify the specific removal project, document ownership and exclusive claim rights, and follow applicable retirement procedures through the Puro.earth registry. The GHG Protocol provides different standards for corporate inventories, value chains and offsets; carbon-removal claims must follow the framework appropriate to the stated purpose. Avoid presenting CORC retirement as equivalent to operational emissions reductions. Our carbon advisory services—including emissions inventories, accounting boundary definition and environmental-attribute due diligence—help organizations structure credible CORC procurement, retirement treatment and supporting evidence.

What due diligence should organizations conduct before procuring CORCs?

Before purchasing CORCs, organizations should verify the project location, removal technology, storage method and permanence verification; confirm registry registration and transfer evidence; establish exclusive claim rights and retirement/cancellation procedures; and assess the Puro.earth standard compliance. Additional questions include the removal project's track record, monitoring and reporting requirements, and any pending verification updates. Organizations must distinguish between announced removals and verified issued certificates, and avoid treating forecast quantities as realized outcomes. Our environmental-attribute due diligence service assesses the integrity and validity of purchased carbon instruments, including CORCs, before procurement and retirement, ensuring credible evidence supports environmental claims.

Can CORCs be used to support net-zero or climate commitments, and what are the limitations?

CORCs can support voluntary net-zero or carbon-neutral claims when the organization establishes a clear accounting boundary, documents the intended use and retirement, and follows an applicable reporting framework. However, CORCs should not automatically offset all emissions categories: Scope 1, 2 and 3 emissions are distinct, and carbon-removal instruments address specific defined boundaries rather than every emissions source. Organizations must separate permanent carbon removal from physical operational reductions and renewable-electricity claims. Overreliance on CORCs without underlying emissions reductions can create credibility concerns. Our carbon advisory services—including diagnostic assessments, transition planning and offset accounting guidance—help organizations design coherent climate strategies where carbon removal plays an appropriate supporting role alongside operational improvements.