

CCS - Northmore Gordon

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CCS stands for carbon capture and storage, also known as carbon capture and sequestration. It is the process of capturing carbon dioxide (CO₂) before it enters the atmosphere, transporting it, and storing it for centuries or millennia. This technology represents a distinct approach to emissions management separate from energy efficiency improvements or renewable energy procurement.

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What does CCS stand for?

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What is carbon capture and storage (CCS)?

Carbon capture and storage (CCS), or carbon capture and sequestration, is the process of capturing carbon dioxide (CO₂) before it enters the atmosphere, transporting the captured CO₂, and storing it for centuries or millennia. Unlike emission avoidance through efficiency or renewable electricity, CCS represents physical removal and long-term storage of carbon from the air or point sources.

How do carbon storage and removal differ in carbon accounting?

Carbon storage and removal refer to processes by which carbon dioxide is physically stored or removed from the atmosphere, requiring specification of the storage process and accounting basis. These outcomes differ from emission avoidance, which prevents an emission from occurring. When making carbon-storage claims, specify the exact physical storage process used and the methodology applied, as different approaches and accounting frameworks produce different environmental and financial outcomes.

What physical storage process must be specified for CCS claims?

A physical storage process is the technical procedure by which carbon dioxide is captured and stored, requiring specification in carbon removal and storage claims. Simply stating a quantity of CO₂ stored is insufficient; the evidence must document the actual method used, the location and conditions of

storage, the monitoring approach, and the accounting framework applied. This specification is essential for credibility and regulatory compliance.

How does CCS relate to carbon-neutral and net-zero claims?

A carbon-neutral or net-zero claim requires a defined framework, complete boundary, and all supporting requirements. CCS can contribute to such claims, but the claim file must retain the exact wording, supporting calculations, source documents, period, assumptions and approver. Carbon storage must be distinguished from other offsetting mechanisms like purchased offsets or renewable electricity attributes, and each should be accounted separately in emissions reporting.

What guidance exists for accounting for stored or removed carbon?

When making claims about stored or removed carbon, evidence must address several questions: what physical storage or removal process was used, what accounting basis or framework applies, what is the storage duration and security, and how does this fit within the reporting boundary. Avoid ambiguous outcome language and maintain detailed claim files with supporting evidence, calculations, and approvals for any carbon-storage assertion.

How can Northmore Gordon assist with carbon storage strategy and claims?

We provide carbon advisory services including transition planning, opportunity assessment, and environmental-attribute due diligence. For organisations considering CCS or carbon-removal approaches, we can help assess feasibility, develop appropriate boundaries and accounting frameworks, prepare emissions inventories that distinguish physical reductions from storage mechanisms, and ensure credible claims are documented and supported by current evidence.

What is the difference between carbon removal and emission avoidance in ACCU schemes?

Carbon removal is the physical outcome of storing carbon, distinct from emission avoidance, which prevents an emission from occurring. The Australian Carbon Credit Unit scheme recognises both outcomes but requires different methodologies and evidence. Use terminology supported by the applicable method; do not relabel an efficiency project as carbon removal merely because its result is expressed in tonnes of CO₂-equivalent. Verify the specific method, registration, and issued-unit records before relying on credit delivery. Where a scheme rule sets a specific definition for this term, that definition takes precedence over the general explanation given here, so we confirm the applicable rule before relying on it in a submission.