



Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)

(Version 5.0)

PREFACE

To address the post-2020 climate actions, Thailand has submitted its Nationally Determined Contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC) Secretariat with a key message that “Thailand intends to reduce its greenhouse gas emissions by 30 percent from the projected business-as-usual (BAU) level by 2030 and the level of contribution could be increased up to 40 percent subject to adequate and enhanced access to technology development and transfer, financial resources and capacity building support.” At the 26th UN Climate Change Conference of the Parties (COP26), held in Glasgow, United Kingdom, the then-Prime Minister of Thailand, delivered a statement announcing an enhanced national commitment to greenhouse gas reduction. This commitment aimed to achieve carbon neutrality by 2050, net-zero greenhouse gas emissions by 2065, and a nationally determined contribution (NDC) target encompassing all economic sectors, with a reduction of 40 percent by 2030. Subsequently, at COP 27, the Minister of Natural Resources and Environment at the time reaffirmed Thailand’s position in collaboration with the international community in addressing climate change. The Minister also presented concrete measures undertaken by Thailand, including international cooperation for the transfer of mitigation outcomes under Article 6.2 of the Paris Agreement. Furthermore, Thailand emphasized the implementation of the Bio-Circular-Green (BCG) Economy Model to foster integrated cooperation and promote sustainable economic growth. Most recently, at COP 28, the Minister of Natural Resources and Environment confirmed that Thailand had revised its NDC Action Plan in accordance with its NDC targets for 2030, covering all economic sectors with the highest share of greenhouse gas emissions. Additionally, Thailand is expediting the enactment of the Climate Change Act, which will serve as a regulatory instrument to oversee greenhouse gas emissions and enhance the nation’s capacity for climate change adaptation.

Greenhouse gas emission reduction mechanisms serve as tools to support and promote the development of projects aimed at reducing greenhouse gas emissions. UNFCCC introduced an international greenhouse gas reduction mechanism under the Kyoto Protocol, known as the Clean Development Mechanism (CDM). Currently, a greenhouse gas reduction mechanism also exists under Article 6.4 of the Paris Agreement. In addition, there are voluntary greenhouse gas reduction mechanisms established by independent private organizations, such as the Verified Carbon Standard (VCS) and the Gold Standard. There are also bilateral greenhouse gas reduction mechanisms, such as the Joint Crediting Mechanism (JCM), which is implemented by the government of Japan in collaboration with partner countries. Furthermore, domestic greenhouse gas reduction mechanisms have also been developed. Under these initiatives, various organizations and entities can purchase carbon credits from crediting mechanisms and utilize, for example, to meet mandated emission reduction targets, and to demonstrate social responsibilities through carbon offsetting.

Thailand Greenhouse Gas Management Organization (Public Organization) or TGO, as an agency responsible for promoting Thailand's greenhouse gas management, has developed the **"Thailand Voluntary Emission Reduction Program" or "T-VER Program"** as a voluntary crediting mechanism that supports the voluntary reduction of greenhouse gas emissions in Thailand. The Project participants can sell greenhouse gas emission reductions units known as "carbon credits" generated from the T-VER projects to buyers for offsetting carbon footprint of organization/product/event/individual or reporting in sustainability or annual report.

The current climate change situation causes more demand on high quality carbon credits that contributes to the achievement of NDCs and the Paris Agreement targets, either through the voluntary market or the compliance market. Therefore, **TGO has upgraded the standard of the T-VER project to be consistent and equivalent to international standards**, and make Premium T-VER project as

1. Supporter for Thailand in achieving its NDC target more effectively
2. Contributor towards more sustainable development in Thailand
3. Facilitator to being more accepted by buyers at domestic and abroad
4. Consistent supporter for the global communities to meet the mitigation targets according to the Paris Agreement

" Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) " is a guideline that has elevated the standards of the T-VER project in consistency with and equivalent to international standards. This document will be used as a guideline for entrepreneurs and organizations in the development of a Premium T-VER project, as well as a JCM project which commenced operations following the signing of a new Memorandum of Cooperation on the Joint Crediting Mechanism between the Government of the Kingdom of Thailand and the Government of Japan on 8 July 2024. The contents range from project development criteria and procedures, Premium T-VER project development, methodology, project registration, GHG certification, validation and verification to enable registered projects to reduce greenhouse gas emissions and support sustainable development that will lead to the reduction of the country's greenhouse gas emissions and the development of a green economy and low carbon society.

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Roles and Responsibilities of relevant stakeholder

1. Objective and basic principles

Topic	Description
1. Objective	To provide procedures for Premium T-VER project registration, carbon credits issuance, and guideline for project development in consistence with international standards
2. Scope	To be used as a guideline for Premium T-VER project development
3. Basic Principles	<p>In order to ensure that the carbon credits are of high quality, six basic principles shall be considered in the planning and implementing of Premium T- VER projects including calculation, monitoring and verification of GHG emission reductions for creating confidence in the quality of Premium T-VER carbon credits. The six principles consist of:</p> <ol style="list-style-type: none"> 1) <u>Relevance</u> means that the selection of GHG sources, GHG sinks, GHG reservoirs, data and methodologies are appropriate to the needs of the intended users and reflects GHG emission reductions occurred within the project boundary or related to the project. 2) <u>Completeness</u> means that all relevant GHG emissions and removals and information to support the criteria and procedure are included. 3) <u>Consistency</u> means that data collections and calculations of GHG emission reductions shall enable meaningful comparisons with GHG related information 4) <u>Accuracy</u> means that data collections and calculations of GHG emission reduction are correct, credible, and acceptable in order to reduce biases and uncertainties as far as is practical. 5) <u>Transparency</u> means that sufficient, appropriate and verifiable GHG-related information is disclosed in order to allow intended users to make decisions with reasonable confidence. 6) <u>Conservativeness</u> means that conservative assumptions, values and procedures shall be used in order to ensure that GHG emission reductions or removal enhancements are not over-estimated.
4. Insurance of the carbon credit credibility from	<ol style="list-style-type: none"> 1) Implementation framework of Premium T-VER project is consistent with ISO 14064-2 standard. 2) Project validation and verification framework of greenhouse gas emissions are consistent with ISO 14064-3:2019.

Topic	Description
Premium T-VER project	3) The Validation and Verification Body (VVB) is a juristic person that possesses qualifications as specified by the Board of Directors of TGO and is registered with TGO.
5. Level of Assurance	The confidence level of a statement is used for defining depth of data and designing validation/verification plan taking into account potential errors, omissions, and inaccurate presentations. TGO determines the level of assurance for validation and verification of the T-VER project at a reasonable level of assurance.
6. Materiality	Data inconsistency causes inaccuracy in the GHG assessment results and affects the intended user. Data inconsistency criteria shall not exceed 5 percent of the total amount of GHG emission reduction.

2. Definitions

Topic	Definition
greenhouse gas (GHG)	Natural and anthropogenic gaseous constituents in the atmosphere that absorb and emit infrared radiations at specific wavelengths within the spectrum of infrared radiation from the Earth's surface, the atmosphere and clouds.
greenhouse gas emission reduction	Reduction, removal, capture and storage of GHG
Global Warming Potential: GWP	The potential for each GHG to cause global warming varies depending on its heat radiation efficiency and the lifetime it stays in the atmosphere. Hence, GWP is the normalized value of the global warming impact of one mass unit of a given GHG relative to an equivalent unit of carbon dioxide over a given time period. The value of GWP is referred from the IPCC Fifth Assessment Report (AR5).
greenhouse gas source	Physical unit or process that releases a GHG into the atmosphere
greenhouse gas sink or reservoir	Physical unit, process, or components of the biosphere, geosphere, or hydrosphere with the capability to capture and store atmospheric GHG thereby removing it from the atmosphere.
Premium Thailand Voluntary Emission Reduction Program: Premium T-VER	A T- VER program that project participant voluntarily participates to reduce GHG emission following the standard that aligns with requirements of Article 6 of the Paris Agreement. The program is called “ Premium T-VER ”
Joint Crediting Mechanism track under Premium T-VER	Joint Crediting Mechanism (JCM) project which is registered and issued its credits in accordance with the criteria of Premium T-VER.
single project	A Premium T- VER Project with GHG emission reduction activities in one location.
Bundling Project	A Premium T-VER project with the same type of GHG emission reduction activities in several locations and has the same crediting start date and crediting period for all locations.
Program of Activities: PoA	A Premium T-VER project with the same type of GHG emission reduction activities in several locations. Project activities must be carried out as a group under the programme framework. Submission of an application requested for registration for

Topic	Definition
	each group can be done within the crediting period of the PoA as approved by the Board of Directors of TGO. Crediting period of each group can be identified differently.
Component Project Activities: CPA	Group of same type of GHG emission reduction activities under PoA. The activities can be located at several locations.
Project participant	A person who develops a Premium T-VER project and is responsible for the project development process such as preparing Project Design Document (PDD) and other documents for request for project registration, opening TCERs accounts, preparing documents for request for credits issuance. The person may be the project owner.
Project Owner	A person who has ownership of project assets such as factories, machinery, and land; who is the owner of the carbon credits. Project owner can enter into a Carbon Credit Ownership Agreement with the project participant in case the project participant and the project owner are different people.
Validation and Verification Body: VVB	A juristic person registered by the Board of Directors of TGO to be an external validator/verifier for the Premium T-VER project under the regulations set by TGO. The VVB has the responsibility to validate the voluntary project and verify the amount of GHG emission reductions of the project in accordance with the criteria, procedures and conditions set by TGO.
Program administering organization	Thailand Greenhouse Gas Management Organization (Public Organization) or TGO is responsible for registration of the Premium T- VER project, issuance of carbon credits and management of the Premium T-VER scheme.
Additionality	A project activity is additional if the project participants can demonstrate that GHG emission are reduced below those that would have occurred in the absence of the project activity or business as usual (BAU). Demonstration of additionality shall be done following the guideline set by TGO.
Technology Positive List	A list of GHG emission reduction technologies that are advanced and/or cost more than conventional technologies or is still not widely used and/or has restrictions on use as specified by TGO. A Premium T-VER project that complies to

Topic	Definition
	at least one of the listed technologies will qualify for additionality.
T-VER Methodology	Specification of applicable activities, project conditions and method for calculating GHG reductions/ removals of the Premium T-VER project according to the project type specified by the Board of Directors of TGO as recommended by the Subcommittee on Consideration of GHG Mitigation Projects and Activities.
Baseline Emission	GHG emissions that would have occurred in the absence of the project activity, and shall be below business as usual (BAU) except for project type number 13.
Project Emission	GHG emissions from activities within the project boundary
Leakage Emission	GHG emissions that occur outside the project boundary as a result of project activities.
Carbon Credit	The amount of GHG emission reduced or removed from the operation of the Premium T-VER project approved by TGO. Carbon credits can be used for exchange or trading. Its unit is “ton carbon dioxide equivalent (tCO ₂ eq)”.
CORSIA Eligible Emissions Units	Carbon credits which the aeroplane operators operating international flights can use for offsetting emissions as set by International Civil Aviation Organization (ICAO).
International objective	Use of carbon credits from a project located in Thailand, to demonstrate the results of the implementation or the achievement of a GHG emission reduction target by the country or any other party to a treaty or an international agreement, or a non-State person under the requirements of an international organization or an agreement to which Thailand is a party, or as determined by Thailand for any other purposes according to the guidelines adopted by the Conference of the Parties, which requires authorization by virtue of Article 6.3 of the Paris Agreement.
Sustainable Development Goals: SDGs	The United Nations has adopted the Sustainable Development Goals. There are a total of 17 goals, divided into 5 five major categories: People, Prosperity, Planet, Peace and Partnership.

Topic	Definition
Safeguards	Possible negative impacts of the project shall be assessed and mitigation measures shall be proposed to prevent negative impacts of the project (Do-no-net-Harm).
Non-permanence risk	The risk of carbon loss or stored GHG releasing back to the atmosphere as due to the non-permanency of project type number 13 (Reduction, absorption and removal of GHG from the forestry and agriculture sectors) and some project type number 14 (Capture, storage, and/or, utilization of GHG). The non-permanence risks from project type number 13 may include project mismanagement, land owner changes, forest fires, pest outbreaks, and natural disasters.
Modality of Communication: MoC	A document informing the name of the main coordinator (Focal point), project participants, project name and project location, it is signed by every project participant.
Project Idea Note: PIN	A document with details of project, project location, project participants, focal point entity and signed by the project participant who will request for project registration and issuance of carbon credit under Premium T-VER.
Project Design Document: PDD	The document validated by the Validation and Verification Body (VVB) containing information on the project's activities and the baseline/monitoring methodology. The document shall be prepared by the project participants and submitted as a part of Premium T-VER project registration request to TGO.
SD & Safeguards Assessment Report	A report containing information on: how the project activities supports the Sustainable Development Goals (SDGs), consideration of rights in accordance with laws/regulations and the negative impact assessment according to laws/regulations. The level of negative impact of the project shall be identified and mitigation measures shall be proposed in order to avoid negative impacts of the project (Do-no-net-harm). The Report shall be reviewed and approved by TGO.
Validation	A systematic, independent and documented process for the evaluation of a GHG assertion in a GHG project plan and GHG calculation in Project Design Document (PDD) against agreed Premium T-VER project validation criteria and in accordance with ISO 14064-3:2019, validation is performed by Validation and Verification Body (VVB).

Topic	Definition
Validation Report	A report issued by the Validation and Verification Body (VVB) to the project participants after completion of the validation process to certify the GHG emission reduction project as meeting the Premium T- VER project registration criteria specified by TGO.
Monitoring	Activities in which the project participants continuously/ periodically collect and manage GHG emission reduction data direct or indirectly.
Monitoring Report: MR	A follow-up report prepared by the project participants after the project has been registered and operated. The project participants shall submit the verified monitoring report at the time of request for credit issuance.
Sustainable Development and Safeguards Monitoring Report	A follow-up report prepared by the project participants after the project has been registered and operated. The report shall contain information regarding the project's activities that support the Sustainable Development Goals (SDGs) and actions for preventing negative impact in accordance with the guidelines set by TGO. The report shall be reviewed and approved by TGO.
Non-permanence Risk Assessment Report	A report prepared by the project participant as part of the registration process to assess non- permanence risk of the project in accordance with the guidelines set out by TGO. The report shall be validated by the Validation and Verification Body (VVB).
Non-permanence Risk Monitoring Report	A follow-up report prepared by the project participants after the project has been registered and operated. The report contains the monitoring result of the non-permanence risk in accordance with the guidelines set by TGO and shall be verified by the Validation and Verification Body (VVB).
Verification	The systematic, independent and documented process for evaluating GHG assertion against agreed verification criteria and conformed to ISO 14064-3:2019.
Verification Report	A document issued by the Validation and Verification Body (VVB) to the project participants after completing the verification process and in accordance with the guidelines set by TGO.

Topic	Definition
Monitoring by TGO	After project registration, TGO officers or persons assigned by TGO shall annually monitor the project's implementation throughout the project's crediting period.
Buffer Credit	Carbon credit deposited into the pooled buffer account as collateral for the risk of non- permanence in the implementation of project type number 13 (except reducing Methane or Nitrous oxide from agriculture) and number 14.

3. Characteristics and eligibility criteria for participating activities

Topic	Description
1) Project type	<p>Projects that can participate in the Premium T-VER program must fall under the following project types:</p> <ol style="list-style-type: none"> 1. Renewable energy or fossil fuel replacement 2. Improvement of the efficiency of electricity and heat generation 3. Use of public transportation system 4. Use of electric vehicle 5. Improvement of the efficiency of engine 6. Improvement of the efficiency of energy consumption in building and factory and in household 7. Use of natural refrigerant 8. Use of clinker substitute 9. Solid waste management 10. Domestic wastewater management 11. Methane recovery and utilization 12. Industrial wastewater management 13. Reduction, absorption and removal of greenhouse gases from the forestry and agriculture sectors 14. Capture, storage, and/or utilization of greenhouse gas 15. Other project specified by the Board of Directors of TGO <p>*Based on "Carbon Credit Management Guideline and Mechanism" approved by the National Committee on Climate Change Policy on 16 March 2022.</p>
2) Types of greenhouse gases	<p>The Premium T-VER program will cover 7 types of GHGs:</p> <ol style="list-style-type: none"> 1. Carbon Dioxide (CO₂) 2. Methane (CH₄) 3. Nitrous oxide (N₂O) 4. Hydrofluorocarbon (HFC)

Topic	Description																					
	5. Perfluorocarbon (PFC) 6. Sulfur hexafluoride (SF ₆) 7. Nitrogen trifluoride (NF ₃)																					
3) Project size	<p>The project size is categorized by the amount of expected GHG reductions/removal or capacity of the project as listed in the table below:</p> <table><tr><th rowspan="2">Activity</th><th colspan="3">Size of Premium T-VER Project</th></tr><tr><th>Micro scale</th><th>Small scale</th><th>Large scale</th></tr><tr><td>GHG emission reduction in the forestry and agriculture sector</td><td>Reduce total GHG emissions by no more than 1,000 tCO₂eq/y</td><td>Reduce total GHG emissions by more than 1,000 but no more than 16,000 tCO₂eq/y</td><td>Reduce total GHG emissions by more than 16,000 tCO₂eq/y</td></tr><tr><td rowspan="3">GHG emission reduction in other sectors</td><td>Reduce total GHG emissions by no more than 20,000 tCO₂eq/y</td><td>Reduce total GHG emissions by more than 20,000 but no more than 60,000 tCO₂eq/y</td><td>Reduce total GHG emissions by more than 60,000 tCO₂eq/y</td></tr><tr><td>Generation of renewable energy up to 5 MW</td><td>Generation of renewable energy more than 5 MW but not more than 15 MW</td><td>Generation of Renewable energy more than 15 MW</td></tr><tr><td>Reduce energy consumption not more than 20 GWh</td><td>Reduce energy consumption more than 20 GWh but not more than 60 GWh</td><td>Reduce energy consumption more than 60 GWh</td></tr></table>	Activity	Size of Premium T-VER Project			Micro scale	Small scale	Large scale	GHG emission reduction in the forestry and agriculture sector	Reduce total GHG emissions by no more than 1,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 1,000 but no more than 16,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 16,000 tCO ₂ eq/y	GHG emission reduction in other sectors	Reduce total GHG emissions by no more than 20,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 20,000 but no more than 60,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 60,000 tCO ₂ eq/y	Generation of renewable energy up to 5 MW	Generation of renewable energy more than 5 MW but not more than 15 MW	Generation of Renewable energy more than 15 MW	Reduce energy consumption not more than 20 GWh	Reduce energy consumption more than 20 GWh but not more than 60 GWh	Reduce energy consumption more than 60 GWh
Activity	Size of Premium T-VER Project																					
	Micro scale	Small scale	Large scale																			
GHG emission reduction in the forestry and agriculture sector	Reduce total GHG emissions by no more than 1,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 1,000 but no more than 16,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 16,000 tCO ₂ eq/y																			
GHG emission reduction in other sectors	Reduce total GHG emissions by no more than 20,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 20,000 but no more than 60,000 tCO ₂ eq/y	Reduce total GHG emissions by more than 60,000 tCO ₂ eq/y																			
	Generation of renewable energy up to 5 MW	Generation of renewable energy more than 5 MW but not more than 15 MW	Generation of Renewable energy more than 15 MW																			
	Reduce energy consumption not more than 20 GWh	Reduce energy consumption more than 20 GWh but not more than 60 GWh	Reduce energy consumption more than 60 GWh																			
4) Project model	<p>Development of the Premium T-VER project can be categorized into 3 models as follows:</p> <p>1) Single Project is a project that carries out GHG emission reduction activities in one location.</p> <p>2) Bundling Project is a project that carries out the same type of GHG emission reduction activities in several locations with the following requirements:</p> <ul style="list-style-type: none">- The crediting period of all activities shall be the same.- Details of every activity must be specified in the Project Design Document (PDD).																					

Topic	Description
4) Project model (continued)	<p>3) Programme of Activities (PoA)</p> <ul style="list-style-type: none"> - All Component Project Activities (CPAs) shall implement the same type of activity and apply the same methodology as specified in the PoA project design. - The crediting period of each CPA can be different. - The inclusion of additional CPAs shall be within the crediting period of the registered PoA. - The total amount of expected GHG emission reductions/removals of all CPAs shall not be more than 60,000 tCO₂eq. - The size of each CPA shall be a micro-scale project. - All CPAs shall monitor greenhouse gas emission reductions using the same procedures as specified in the PoA Design Document.
5) Project characteristics	<p>Any project that can be registered as a Premium T-VER project shall have the following characteristics:</p> <ol style="list-style-type: none"> 1) The project is located in Thailand. 2) The amount of GHG emission reductions of the project activities can really be measured. 3) Reduction of GHG emissions or removals shall be permanent and additional to those that would have occurred in the absence of the project activity or business as usual (BAU). 4) No double counting is allowed. 5) Project activities shall foster sustainable development. 6) Project activities shall not negatively impact the natural environment or local communities and do no net harm.
6) Project conditions	<p>The project participants shall start the Premium T-VER project development before the project start date, and</p> <ul style="list-style-type: none"> - Project type number 1-12 shall request for registration within 3 years counting from the project start date. - Project type number 13 and Project type number 14 shall request for registration within 5 years counting from project start date - Project type number 15 shall follow the condition specified by the Board of Directors of TGO.
7) Project start date	The project start date shall be as set in the applied methodology.
8) Registration Date	The date that the Board of Directors of TGO approved the request for registration of the Premium T-VER project.

Topic	Description												
9) Crediting start date	The next day after the project registration date. TGO will inform the registration date in the notification of the Premium T-VER project registration result. For Project type number 13, the crediting start date is same day as the project start date.												
10) Crediting Period	<div>Crediting Periods of single and bundling project, PoA and CPA are as follows:</div> <table><tr><th>Project type</th><th>Crediting period of single and bundling project and CPA (year)</th><th>Crediting period of PoA (year)</th></tr><tr><td>Number 1-12 and some 13 that only reduce Methane or Nitrous oxide from agriculture</td><td>5</td><td>20</td></tr><tr><td>Number 13 and 14</td><td>15 Unless specified in the applied methodology</td><td>60</td></tr><tr><td>Number 15</td><td colspan="2">as specified by the Board of Directors of TGO</td></tr></table>	Project type	Crediting period of single and bundling project and CPA (year)	Crediting period of PoA (year)	Number 1-12 and some 13 that only reduce Methane or Nitrous oxide from agriculture	5	20	Number 13 and 14	15 Unless specified in the applied methodology	60	Number 15	as specified by the Board of Directors of TGO	
Project type	Crediting period of single and bundling project and CPA (year)	Crediting period of PoA (year)											
Number 1-12 and some 13 that only reduce Methane or Nitrous oxide from agriculture	5	20											
Number 13 and 14	15 Unless specified in the applied methodology	60											
Number 15	as specified by the Board of Directors of TGO												
11) Renewal of crediting period	The project participant can request for crediting period renewal for 2 times by submitting the request for renewal of crediting period to TGO within 60- 180 days before the end of crediting period and submitting the required documents for consideration to TGO within 1 year after the end of crediting period.												
12) Additionality	The project participants shall demonstrate the additionality of the project activities following the “ Guideline for demonstration of additionality” approved by the Board of Directors of TGO.												
13) Local Stakeholder Consultation	The project participants shall conduct a local stakeholder consultation according to TGO’s guideline in order to engage all stakeholders. The consultation is to obtain stakeholder opinions by disseminating the project information, arranging a meeting, or promoting communication with the local people through various channels. A summary of the meeting results and comments shall be presented in the draft of the Project Design Document (PDD) for submission to TGO, whereby a VVB will review the comments received and response actions during the validation process.												

Topic	Description
14) Modality of communication: MoC with TGO	Before starting Premium T-VER project development, the project participants shall submit a Modality of communication (MoC) or Project Idea Note (PIN) to TGO stating the name of focal point entity, project participants, project name and project location(s) with the signatures of authorized signatory of all project participants in order to inform TGO on the project development, and contact point.
15) SD & Safeguards Assessment	The project shall contribute to Sustainable Development Goals in more than two areas and be managed to avoid negative impacts.
16) Public Hearing	TGO will make the draft Project Design Document (PDD) publicly available for public comments through the TGO website. The VVB will consider the public comments to check the relevance of the comments during the validation process. TGO will use the feedback received in the review of the SD & Safeguards assessment report.
17) Validation and Verification	The Project Design Document (PDD) shall be validated and the monitoring report shall be verified by the Validation and Verification Body (VVB). The VVB must be registered with TGO.
18) Double counting and double use	<p>The Premium T-VER project shall be operationalized in a way to prevent double counting/use as follows:</p> <p>18.1 <u>Preventing double counting from request for credits issuance</u></p> <ol style="list-style-type: none"> 1) The project participants and project implementers shall not request for credits issuance from activities in the “same project boundary” from other GHG emission reduction program. 2) In case that there is other project implemented in the same area owned by the same juristic person/individual but registered with other GHG emission reduction program or certification system, the project participants shall address the details in Project Design Document (PDD) under the section of double counting. <p>18.2 Preventing double counting from reporting or declaring voluntary GHG emission reduction performance</p> <p>After the carbon credits has been transferred to another juristic person/individual, the project participants and project operators are not be able to claim the right over the carbon credits.</p> <p>18.3 Prevention double counting from Renewable Energy Certificate (REC) certification</p>

Topic	Description
	In the case of a project that produces electricity from renewable energy and a Renewable Energy Certificate (REC) was issued. Carbon credits from the project activity during the same period as the REC certificate can not be issued.

4. Premium T-VER program management structure

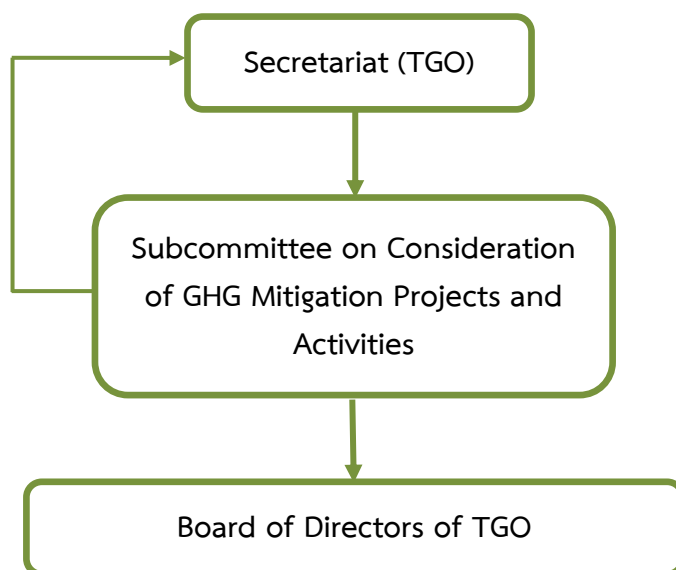


Figure 4-1 T-VER Project administrative structure

Topic	Description
1. Implementation framework	The Premium T-VER program is managed by Thailand Greenhouse Gas Management Organization (Public Organization) or TGO, under the supervision of the following body: 1) Board of Directors of TGO 2) Subcommittee on Consideration of GHG Mitigation Projects and Activities
2. Board of Directors of TGO	The role and responsibilities of the Board of Directors of TGO are in accordance with the Royal Decree establishing the Thailand Greenhouse Gas Management Organization (Public Organization) B. E. 2550 as amended by the Royal Decree establishing the Thailand Greenhouse Gas Management Organization (Public Organization) (No. 2) B.E. 2562

Topic	Description
3. Subcommittee on Consideration of GHG Mitigation Projects and Activities	<p><u>1. Tasks of the subcommittee</u></p> <ol style="list-style-type: none"> 1) Make recommendations to the Board of Directors of TGO on the assessment of requests of project registration and credits issuance done by the secretariat according to the standard set by TGO. 2) Make recommendations to the Board of Directors of TGO on criteria of project registration, credits issuances and Validation and Verification Body (VVB) registration. 3) Approve the proposed or revise the Premium T- VER methodologies/ tools/ emission factors or cancel the approved methodologies/ tools/ emission factors The decisions made by the subcommittee shall be notified to the Board of Directors of TGO. 4) Make recommendations to the Board of Directors of TGO on the registration, suspension, and revocation of Validation and Verification Body (VVB). 5) Undertake any other tasks as instructed by the Board of Directors of TGO. <p><u>Membership</u></p> <p>Comprised of experts, academics, both from the government sector, educational institutions, NGOs and others as the Board of Directors of TGO deems appropriate.</p>

5. Development of Premium T-VER Methodology

A Premium T-VER Methodology may be proposed by TGO officials or other entities. The procedure for approval of a methodology is as follows:

- 1) Development of Premium T-VER methodology shall be in accordance with “**Guidelines for the Development of Premium T-VER Methodology**” issued by TGO.
- 2) TGO officials or other entities prepare a proposed methodology using the form specified by TGO.
- 3) In the case of the proposed methodology is drafted by other entity, the proposed methodology shall be sent to TGO, specifying the contact address, phone number and e-mail.
- 4) TGO as a secretariat, determines whether the proposed methodology is complete and communicates the result to the methodology proponent within 10 working days from the date of the receipt of the submission.

- 5) The proposed methodology that satisfies the completeness check shall be reviewed by external experts. TGO could invite the methodology proponent to answer questions as deemed appropriate. At the same time, TGO makes the proposed methodology publicly available for public comments through the website for 30 calendar days.
- 6) TGO may revise the proposed methodology according to the comments from external experts and public.
- 7) Subcommittee on Consideration of GHG Mitigation Projects and Activities considers the proposed methodology. In case that the subcommittee does not approve the proposed methodology, TGO may ask the external experts to review the proposed methodology with more input from the methodology proponent. TGO revises the proposed methodology according to the received comments and then propose to the subcommittee for reconsideration.
- 8) The approved methodology shall be presented to the Board of Directors of TGO.
- 9) TGO notifies the result of the consideration to the methodology proponent.

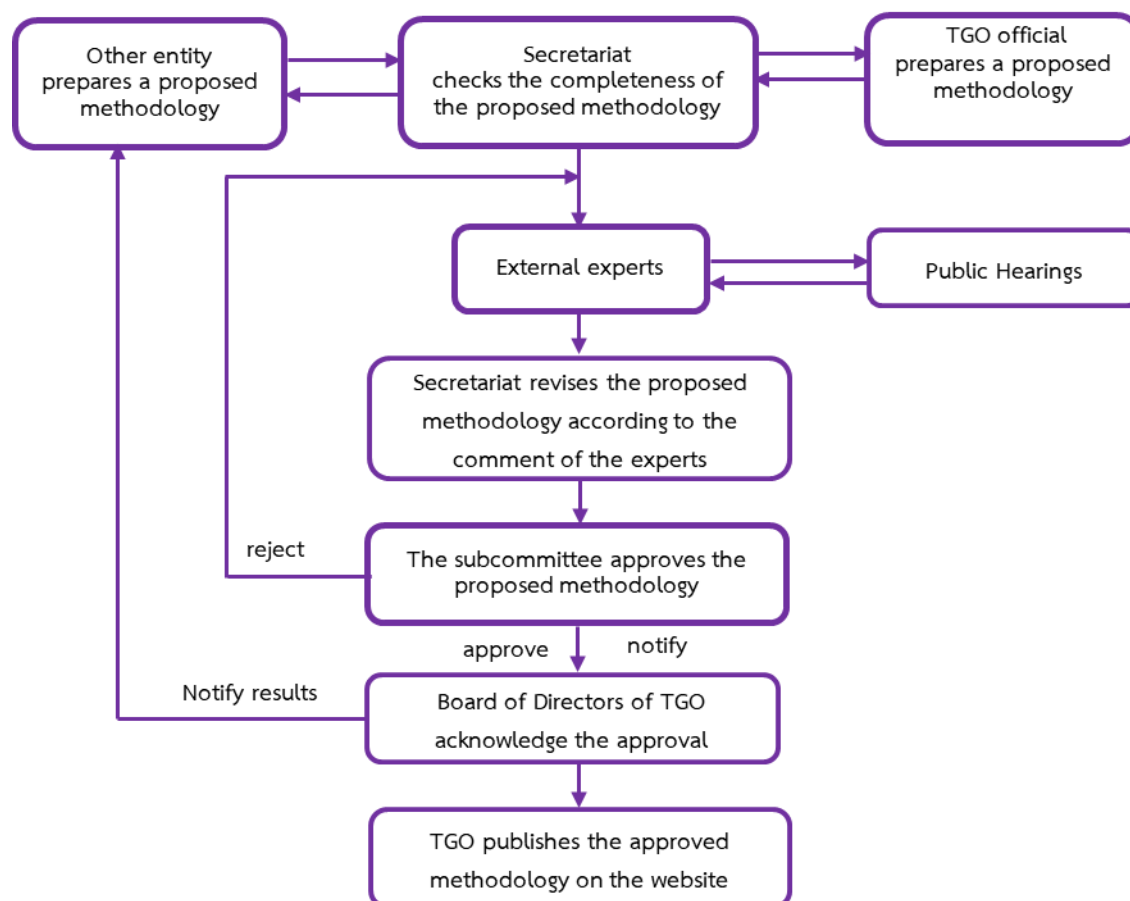


Figure 5-1 Procedures for Premium T-VER methodology development

PDD of a proposed project under the validation process shall not be based on a previous version of a methodology whose validity has expired more than 180 calendar days.

In the case that TGO announces a new version of methodology, the previous version is still valid for 180 days since the announcement date. Project participant shall submit request for registration to TGO within this period.

TGO will re-evaluate the baseline setting including assumptions, baseline scenario identification and monitoring methods of the approved Premium T-VER methodologies and also emission and other country-specific default values regarding national circumstance and CDM/Article 6.4 approved methodologies every 3 years.

6. Development of Premium T-VER Projects

The Project Participant shall submit the Modality of Communication (MoC), in the form prescribed by TGO. In the case of JCM track under Premium T-VER, Project Idea Note (PIN) shall be submitted to TGO before the project starting date. Project participant shall conduct local stakeholder consultation to share the project information and receive inputs or comments from relevant stakeholders through various communication ways. The result shall be summarized and added in the first draft of Project Design Document (PDD) and SD & Safeguards Assessment Report to be submitted to TGO. TGO will make the draft PDD and the SD & Safeguards Assessment Report publicly available and call for public input. Validation and Verification Body shall examine the comments/inputs received and feedback of the project participant during the validation process.

In document preparation, the forms prescribed by TGO shall be used. In case where TGO issues a new form, the previous version shall be valid for no longer than 180 days after the publication of the new form. The Project Participant needs to ensure that any validation or verification conducted by VVB is completed before the given validity period.

Premium T-VER project development cycle consists of two main steps: (1) registration process and (2) credits issuance process. The Project Participant shall prepare all required documents and submit the request and documents to TGO in order to request for registration or credits issuance, following the procedures described below.

6.1 Premium T-VER project registration

In order to request for registration, the Project Participant shall prepare all required documents correctly and completely. The forms can be downloaded from the Premium T-VER website. The Project Design Document (PDD) and Non-permanence Risk Assessment Report (if required) shall be validated by a Validation and Verification Body (VVB). The Project Participant shall submit a validation report received from the VVB as a part of the registration request. In addition, the Project Participant shall prepare the SD & Safeguards Assessment Report to be reviewed by TGO as part of the project registration process.

6.1.1 Project registration criteria for Premium T-VER

- 1) The project operates in compliance with relevant laws and regulations and aligns with the guidelines for Premium Thailand Voluntary Emission Reduction Program.

- 2) There is a stakeholder consultation process, and public opinions are transparently considered.
- 3) The project activity does not cause negative impacts, or mitigation measures are developed to prevent negative impacts. The project supports more than two Sustainable Development Goals (SDGs).
- 4) The project activity demonstrates additionality in accordance with the criteria set out by the Board of Directors of TGO.
- 5) The project activity complies with a T-VER methodology.
- 6) The project is assessed for its potential for reducing or sequestering GHG based on the T-VER methodology per (5).
- 7) The PDD is validated by a VVB which has registered with the Board of Directors of TGO, except for that of the component project activity 2 onwards.
- 8) The T-VER methodology specified in 5) is used for monitoring and reporting.

6.1.2. Premium T-VER project registration process for single and bundled projects

A Single T-VER Project refers to a project with one activity site, while a Bundled T-VER Project consists of multiple project sites implementing the same type of mitigation activity. For both Single and Bundled projects, the Project Participant shall prepare one PDD per project, following the steps outlined below.

- 1) The Project Participant examines the eligibility of project activity according to the Premium T-VER project registration criteria and the project types prescribed by TGO.
- 2) The Project Participant submits a Modality of communication (MoC) or, in case of a JCM project, a Project Idea Note (PIN) to TGO, expressing their intent to develop Premium T-VER project **before starting project implementation**.
- 3) The Project Participant conducts a local stakeholder consultation in accordance with the guideline set by TGO before starting the implementation.
- 4) The Project Participant prepares a Project Design Document (PDD) and Non-permanence Risk Assessment Report (if required) and has them validated by a Validation and Verification Body (VVB). The Project Participant also prepares a draft SD & Safeguards Assessment Report.
- 5) The Project Participant submits a draft PDD and a SD & Safeguards Assessment Report to TGO and pays the registration fee.
- 6) TGO **publishes received documents in 5) on the TGO website for 30 calendar days** for public comments.
- 7) The Validation and Verification Body (VVB) reviews the comments received and incorporate them into the validation process of the draft PDD and sends the Validation Report to the Project Participant.

- 8) TGO considers the comments received while reviewing the SD & Safeguards Assessment Report and may request the Project Participant to revise the report if necessary.
- 9) The Project Participant submits a request for registration and all required documents to TGO.
- 10) Upon receiving the registration request, TGO conducts a review of the submitted documents to ensure completeness and compliance and notifies the Project Participant of the result within 15 working days after the date on which the secretariat found the incompleteness, incorrect or non-compliance documents and data. The project participants shall revise and re-submit the documents and evidence within 15 working days from the date of the receipt of the notification from TGO. The re-submission date on which the documents and evidences are deemed complete is recognized as the date of receipt of the request.

If the Project Participant fails to resubmit documents and evidence within the given timeframe, TGO reserves the right to reject the registration and returns all the project documents to the Project Participant.

- 11) TGO reviews the correctness of the documents and the materiality of the project by considering whether it complies with the Premium T-VER project registration criteria. TGO may notify the project participants to correct the documents or send additional information. TGO may conduct an on-site visit as deemed necessary.
- 12) If the request for registration meet the requirements of the completeness check, TGO proposes the project to the Subcommittee on Consideration of GHG Mitigation Projects and Activities within 30 working days of receipt of the request. If the subcommittee agrees, the project will be proposed to the Board of Directors of TGO for approval.
- 13) The Board of Directors of TGO shall make a decision on the request within 60 working days of receipt of the request. The meeting date is recognized as the project registration date.
- 14) TGO notifies the Project Participant of the registration result and issue the certificate of registration.

The processing and consideration for the registration of a Premium T-VER project shall be in accordance with the Regulations of the Board of Directors of Thailand Greenhouse Gas Management Organization regarding rules, procedures, and conditions for considering Thailand Voluntary Emission Reduction (T-VER) projects.

Table 6-1 List of required documents to be submitted with the request for registration for single or bundled projects

Document	Prepared by		Number of copies
	Project participant	Validation & Verification Body	
1. An application for Premium T-VER project registration for single or bundling project	✓	-	1
2. Validated Project Design Document	✓	-	1
3. Validation Report	-	✓	1
4. Sustainable Development and Safeguards Assessment Report	✓	-	1
- Environmental Impact Assessment (EIA) <i>(if any)</i> - Initial Environmental Examination (IEE) <i>(if any)</i> - Environmental and Safety Assessment Report (ESA) <i>(if any)</i> - Code of Practice (CoP) <i>(if any)</i>	✓	-	1
5. Validated Non-permanence Risk Assessment Report (if any)	✓	-	1
6. Copy of certificate of registration of a juristic person or a juristic partnership, the business license under the foreign businesses law, the letter demonstrating establishment of a body of persons or group of person, and/or the evidence of establishment of an organization or agency under the law. In the case of a natural person, national identification card or passport, or any other authentication method provided or accepted by TGO. (all project participants)	✓	-	1
7. Spreadsheet showing details of calculations of GHG emission reduction (Excel file)	✓	-	1
8. Data storage device with all required documents files (only in the case of submission by post or at TGO office)	✓	-	1
9. All required documents for opening of an account in the carbon credit registry system in accordance with the Regulation of the Board of Directors of TGO re: rules for registration of purchases, sales, and transfers of carbon credits	✓	-	1
10. Contract arranging legal ownership of carbon credits (in case that project developer/participant is not the project's owner)	✓	-	1
11. Letter of Authorization issued by the Department of Climate Change and Environment (only in the case that carbon credits are used for an international objective)	✓	-	1

6.1.3 Premium T-VER project registration process for Programme of Activities (PoA)

The Project Participant shall prepare T-VER Programme of Activities Design Document, T-VER Component Project Activities Design Document, and Non-permanence Risk Report (if any) for Component Project Activity (CPA) 1, as well as other supporting documents, to submit a registration request for T-VER Programme of Activities, following the steps outlined below.

- 1) The Project Participant examines the eligibility of project activity according to the Premium T-VER project registration criteria and the project types prescribed by TGO.
- 2) The Project Participant submits a Modality of communication (MoC) or, in case of a JCM project, a Project Idea Note (PIN) to TGO, expressing their intent to develop Premium T-VER project **before starting project implementation**.
- 3) The Project Participant conducts a local stakeholder consultation in accordance with the guideline set by TGO before starting the implementation.
- 4) The Project Participant prepares Programme of Activities Design Document, Component Project Activities Design Document for Component Activity 1 and Non-permanence Risk Assessment Report (if required) and has them validated by a Validation and Verification Body (VVB). The Project Participant also prepares a SD & Safeguards Assessment Report.
- 5) The Project Participant submits Programme of Activities Design Document, Component Project Activities Design Document and a SD & Safeguards Assessment Report to TGO and pays the registration fee.
- 6) TGO publishes received documents in 5) on the TGO website for 30 calendar days for public comments.
- 7) The Validation and Verification Body (VVB) reviews the comments received and incorporates them into the validation process of the draft PDD and sends the Validation Report to the Project Participant.
- 8) TGO considers the comments received while reviewing the SD & Safeguards Assessment Report and may request the Project Participant to revise the report if necessary.
- 9) The Project Participant submits a request for registration and all required documents to TGO.
- 10) Upon receiving the registration request, TGO conducts a review of the submitted documents to ensure completeness and compliance and notifies the Project Participant of the result within 15 working days after the date on which the secretariat found the incompleteness, incorrect or non-compliance documents and data. The project participants shall revise and re-submit the documents and evidence within 15 working days from the date of the receipt of the notification from TGO. The re-submission date on which the documents and evidences are deemed complete is recognized as the date of receipt of the request.

If the Project Participant fails to resubmit documents and evidence within the given timeframe, TGO reserves the right to reject the registration and returns all the project documents to the Project Participant.

- 11) TGO reviews the correctness of the documents and the materiality of the project by considering whether it complies with the Premium T-VER project registration criteria. TGO may notify the project participants to correct the documents or send additional information. TGO may conduct an on-site visit as deemed necessary.
- 12) If the request for registration meets the requirements of the completeness check, TGO proposes the project to the Subcommittee on Consideration of GHG Mitigation Projects and Activities within 30 working days of receipt of the request. If the subcommittee agrees, the project will be proposed to the Board of Directors of TGO for approval.
- 13) The Board of Directors of TGO shall make a decision on the request within 60 working days of receipt of the request. The meeting date is recognized as the project registration date.
- 14) TGO notifies the Project Participant of the registration result and issue the certificate of registration.

The processing and consideration for the registration of a Premium T-VER project shall be in accordance with the Regulations of the Board of Directors of Thailand Greenhouse Gas Management Organization regarding rules, procedures, and conditions for considering Thailand Voluntary Emission Reduction (T-VER) projects.

Table 6-2 List of required documents to be submitted with the request for registration for Premium T-VER Programme of Activities

Document	Prepared by		Number of copies
	Project participant	Validation & Verification Body	
1. An application for Premium T-VER project registration for Programme of Activities	✓	-	1
2. Validated T-VER Programme of Activities Design Document (T-VER-PoA-DD)	✓	-	1
3. Validated T-VER Component Project Activities Design Document (T-VER-CPA-DD) for CPA 1	✓	-	1
4. Validation Report	-	✓	1
5. Sustainable Development and Safeguards Assessment Report of Component Project Activities	✓	-	1
- Environmental Impact Assessment (EIA) <i>(if any)</i> - Initial Environmental Examination (IEE) <i>(if any)</i> - Environmental and Safety Assessment Report (ESA) <i>(if any)</i>	✓	-	1

Document	Prepared by		Number of copies
	Project participant	Validation & Verification Body	
- Code of Practice (CoP) (if any)			
6. Validated Non-permanence Risk Assessment Report (if any)	✓	-	1
7. Copy of certificate of registration of a juristic person or a juristic partnership, the business license under the foreign businesses law, the letter demonstrating establishment of a body of persons or group of person, and/or the evidence of establishment of an organization or agency under the law. In the case of a natural person, national identification card or passport, or any other authentication method provided or accepted by TGO.	✓	-	1
8. Spreadsheet showing details of calculations of GHG emission reduction (Excel file)	✓	-	1
9. Data storage device with all required documents files (only in the case of submission by post or at TGO office)	✓	-	1
10. All required documents for opening of an account in the carbon credit registry system in accordance with the Regulation of the Board of Directors of TGO re: rules for registration of purchases, sales, and transfers of carbon credits	✓	-	1
11. Contract arranging legal ownership of carbon credits (in case that project developer/participant is not the project's owner)	✓	-	1
12. Letter of Authorization issued by the Department of Climate Change and Environment (only in the case that carbon credits are used for an international objective)	✓	-	1

6.1.4 Premium T-VER project registration process for the second Component Project Activity onwards

The Project Participant shall prepare Component Project Activities Design Document for the second Component Project Activity onwards, SD & Safeguards Assessment Report, which do not need to be validated by a VVB. The Project Participant shall also prepare Non-permanence Risk Report (if any) and have it validated by VVB as well as other supporting documents, to submit as part of the registration request for Component Project Activities, as shown in Table 6-3.

Table 6-3 List of required documents to be submitted with the request for registration for Premium T-VER Component Project Activity (CPA)

Document	Prepared by		Number of copies
	Project participant	Validation & Verification Body	
1. An application for Component Project Activity registration	✓	-	1
2. T-VER Component Project Activities Design Document	✓	-	1
3. Sustainable Development and Safeguards Assessment Report of Component Project Activity	✓	-	1
- Environmental Impact Assessment (EIA) <i>(if any)</i> - Initial Environmental Examination (IEE) <i>(if any)</i> - Environmental and Safety Assessment Report (ESA) <i>(if any)</i> - Code of Practice (CoP) <i>(if any)</i>	✓	-	1
4. Validated Non-permanence Risk Assessment Report (if any)	✓	-	1
5. Spreadsheet showing details of calculations of GHG emission reduction (Excel file)	✓	-	1
6. Data storage device with all required documents files (only in the case of submission by post or at TGO office)	✓	-	1
7. Contract arranging legal ownership of carbon credits (in case that project developer/participant is not the project's owner)	✓	-	1

6.2 Issuance of Premium T-VER Carbon Credits

The Project Participant shall prepare all required documents correctly and completely. The forms can be downloaded from the T-VER website. The GHG Monitoring Report (MR) and Non-permanent Risk Report (if any) shall be verified by the Validation and Verification Body (VVB). VVB shall identify the amount of buffer credits required to deposit in the pooled buffer account of the registry system according to the applicable non-permanence risk in order to guarantee the potential carbon loss from the project's non-permanence.

The Project Participant shall receive a verification report from the VVB. In addition, the project participants shall prepare a SD & Safeguards Monitoring Report which shall be reviewed by TGO. The final version of the GHG monitoring report and the SD & Safeguards Monitoring Report shall be used for requesting for carbon credits issuances.

The Project Participant must request for credits issuance **within two years since the ending of each interval of crediting period**. In case a project participant does not submit the request within the prescribed time frame, such project participant will no longer be able to request for credits issuance.

A project participant who develops project type number 13, excluding in the category of reduction of methane and/or nitrous oxide from agriculture and project type number 14, must submit the first request for credits issuance within five years since the project start date;

and submit the next request within five years since the previous one. In case a project participant does not submit the request within the prescribed time frame, such project participant will no longer be able to request for credits issuance.

6.2.1 Carbon credits certification criteria

- 1) The project activity shall be conducted in compliance with relevant laws and regulations and shall align with the Guidelines for Premium Thailand Voluntary Emission Reduction Program.
- 2) The reduction and/or sequestration of greenhouse gases shall be monitored, and data on the Premium T-VER project shall be collected as specified in the Project Design Document (PDD) submitted for Premium T-VER registration. Any changes shall comply with the criteria set by the Board of Directors of TGO.
- 3) The amount of greenhouse gases requested for carbon credit issuance shall be calculated according to the methodology proposed in the Project Design Document (PDD) submitted for Premium T-VER registration. If the project undergoes changes that require re-validation after registration, the calculations shall follow the revised methodology as per the approved changes.
- 4) Monitoring Reporting and Non-permanence Risk Monitoring Report shall be verified by the VVB registered with TGO.

6.2.2 Carbon credits issuance process

For carbon credit issuance, the Project Participant may submit several requests for carbon credit issuance from the monitoring results of GHG reduction throughout the project's lifetime. However, the crediting period for each request must be distinct and non-overlapping.

Monitoring Report for each project model shall be prepared in accordance with the details outlined below.

Single and bundled projects

The Project Participant shall prepare one Monitoring Report per project per carbon credit issuance request.

Programmes of Activities (PoAs)

The Project Participant shall prepare one Monitoring Report per project per carbon credit issuance request, with the following details:

- 1) Monitoring Report covers the operations of Component Project Activities that have been registered under the PoA.
- 2) Component Project Activities eligible for carbon credit issuance falls within requested the time period as specified in the Monitoring Report.
- 3) The periods requested for carbon credit issuance must not overlap (determined based on the lifetime of the PoA)

- 4) If any Component Project Activity fails to request for carbon credit issuance for carbon credits generated during the period specified in the Monitoring Report, **it cannot request for carbon credit issuance for that specific period at a later date.**

The required documents for the request for Premium T-VER carbon credits issuance is listed in Table 6-4 and the details are as follows.

- 1) The Project Participant monitors and records the value of parameters according to monitoring plan specified in the PDD and requirements of the applied methodology valid during the monitoring period.

- 2) The Project Participant prepares GHG monitoring report and SD & Safeguards Monitoring Report and Non-permanence Risk Report (if any).

- 3) The Validation and Verification Bodies (VVBs) contracted by the project participants perform verification of the GHG Monitoring Report and the Non-performance Risk Report (if any); and TGO reviews the SD & Safeguards Monitoring Report. The project participants need to revise the report as requested.

- 4) The Project Participant submits a request for credits issuance and all required documents to TGO and pays the carbon credits issuance fee.

- 5) Upon receiving the request for credits issuance, TGO conducts a completeness check and notifies the project participants the result within 15 working days after the date on which the secretariat found the incompleteness, incorrectness or non-compliance of the documents and data. The Project Participant revises and re-submits the documents and evidence within 15 working days from the date of the receipt of the notification from TGO. The re-submission date on which the secretariat found that the documents and evidence are deemed complete is recognized as the date of receipt of the request.

In case that the Project Participant fails to re-submit documents and evidence within the date, TGO has the rights to revoke the request and return the project documents to the Project Participant.

- 6) TGO reviews the correctness of the documents and the materiality of the project by considering whether it complies with the Premium T-VER carbon credits issuance criteria. TGO may notify the project participants to correct the documents or send additional information. TGO may conduct an on-site visit as deemed necessary.

- 7) Upon the positive conclusion of the completeness check, TGO proposes the project to the Subcommittee on Consideration of GHG Mitigation Projects and Activities within 30 working days of receipt of the request. If the subcommittee agrees, the project will be proposed to the Board of Directors of TGO for approval.

- 8) Board of Directors of TGO shall make a decision on the request within 60 working days of receipt of the request. The meeting date is recognized as the carbon credits issuance date.

9) TGO notifies the Project Participant of the results of the carbon credits issuance and buffer credits needed to be deposited into the pooled buffer account (if required).

The processing and consideration for carbon credit issuance shall be in accordance with the Regulations of the Board of Directors of Thailand Greenhouse Gas Management Organization regarding rules, procedures, and conditions for considering Thailand Voluntary Emission Reduction (T-VER) projects.

Table 6-4 List of required documents to be submitted with the request for credits issuance

Document	Prepared by		Number of copy
	Project participant	Validation & Verification Body	
1. An application for carbon credit certification	✓	-	1
2. Verified Monitoring Report	✓	-	1
3. Sustainable Development and Safeguards Monitoring Report	✓	-	1
4. Verified Non-permanence Risk Report (if any)	✓	-	1
5. Verification Report	-	✓	1
6. Spreadsheet showing details of calculations of GHG emission reduction (Excel file)	✓	-	1
7. Data storage device with all required documents files (only in the case of submission by post or at TGO office)	✓	-	1
8. Letter of Positive Examination issued by the Department of Climate Change and Environment (only in the case that carbon credits are used for an international objective)	✓	-	1

Carbon credits issued from activities of the project type number 13 (only reduction, absorption and removal of GHG from the forestry and agriculture sectors) and the project type number 14 will be stored in a pooled buffer account in accordance with the Announcement of the Board of Directors of TGO re: buffer credit management and risk assessment of carbon loss from forestry and agricultural projects under Premium T-VER Program.

The registration and carbon credit issuance processes of single and bundled projects, as well as of Programmes of Premium T-VER are illustrated in Figure 6-1, 6-2 and 6-3 below.

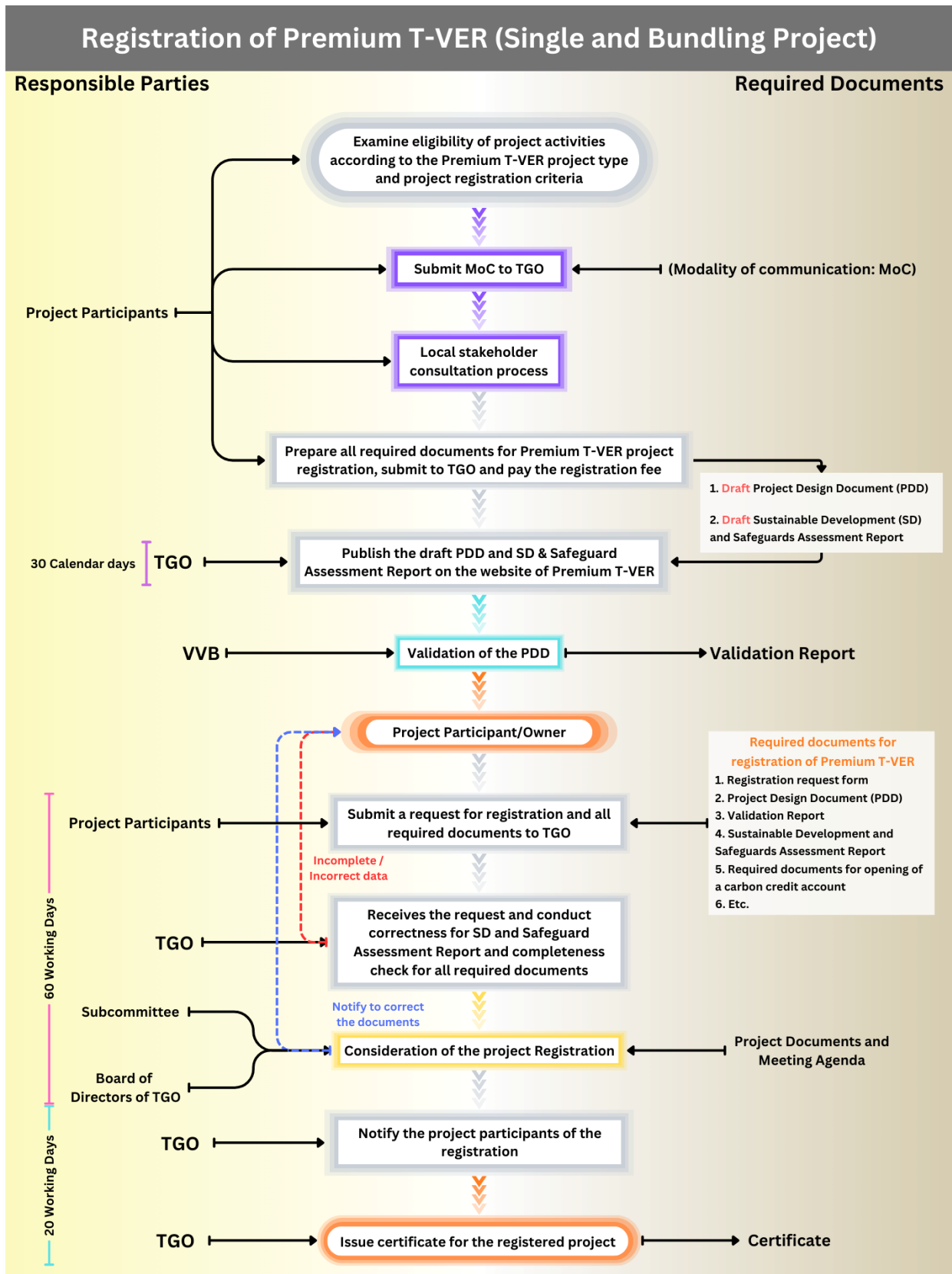


Figure 6-1 Registration process of Premium T-VER single and bundled projects

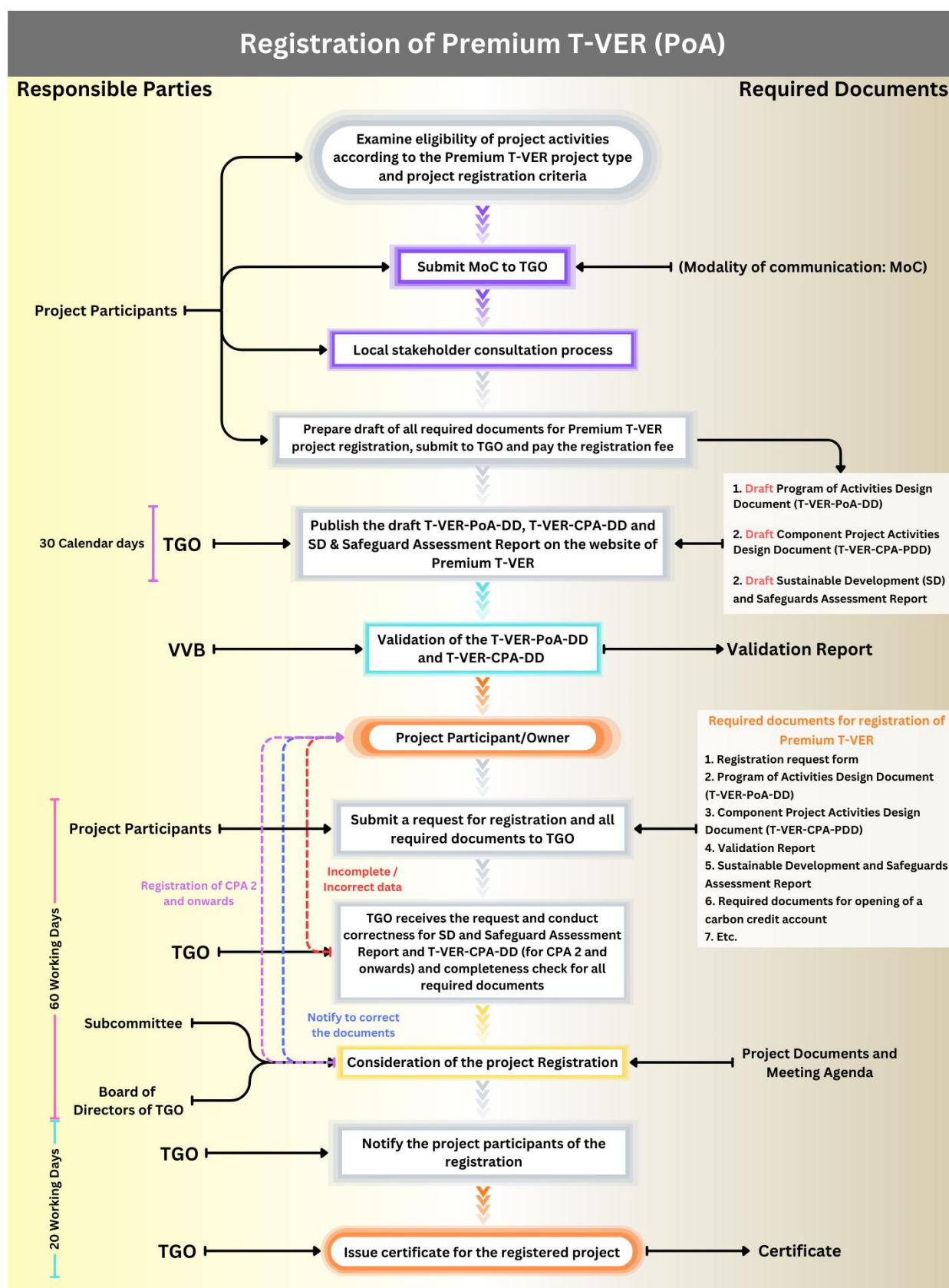


Figure 6-2 Registration process of Premium T-VER Programmes of Activities

Carbon Credit Issuance for Premium T-VER

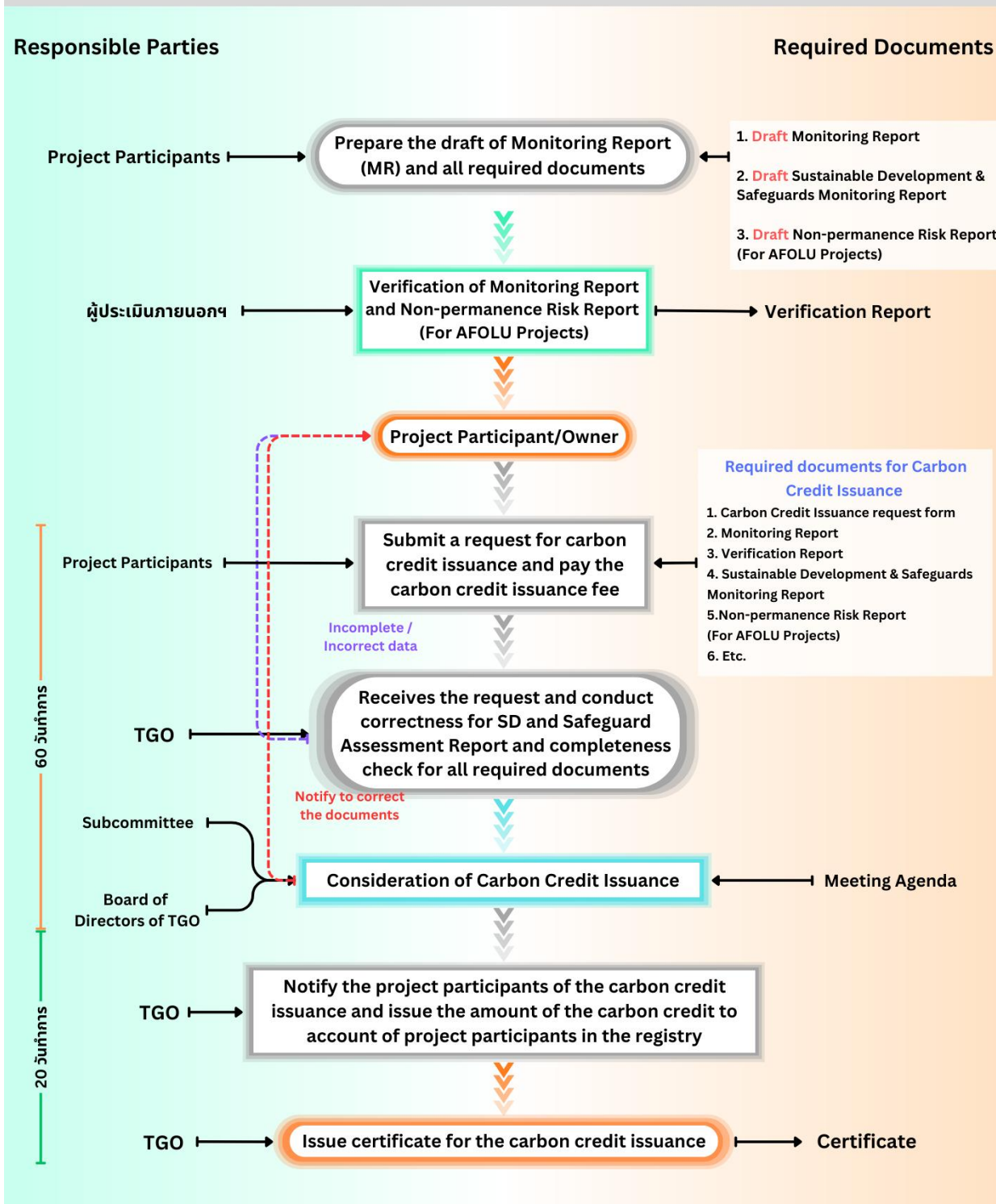


Figure 6-3 Carbon credit issuance process of Premium T-VER

7. Greenhouse gas reporting for Premium T-VER project

The amount of GHG emission reductions as stated in the Project Design Document (PDD) and the GHG monitoring report shall be entered as an integer. If the period requested for the issuance of carbon credits exceeds one calendar year, the amount of GHG emission reductions for each calendar year shall be reported, as per the example below.

Table 7- 1 Reporting of GHG reduction amount for a project which applies one T- VER methodology.

Parameter	Calculation result	Reporting value
BE _y	35,450.93	35,450.93
PE _y	7,890.27	7,890.27
LE _y	540.10	540.10
ER _y	27,020.56	27,020

Reporting value for Emission Reduction (ER_y) is rounded down and reported as an integer.

Table 7-2 Reporting of GHG reduction amount for a project which applies 2 or more T-VER methodologies.

Parameter	T-VER Methodology				Sum (Reporting value)
	T-VER-METH-...		T-VER-METH-...		
	Calculation result	Reporting value	Calculation result	Reporting value	
ER _y *		3,830		84,779	88,609
BE _y	6,500.15	6,500.15	87,550.55	87,550.55	-
PE _y	2,549.67	2,549.67	2,500.15	2,500.15	-
LE _y	120.36	120.36	270.88	270.88	-
Description	*ER _y values shall be rounded down and reported as an integer				

The amount of emission reductions requested for credits issuance shall be reported separately for each calendar year.

Comparison between the amounts of emission reductions requested for credit issuance and the expected value

Project participant shall compare the amount of emission reductions specified in the monitoring report with the expected value in the registered PDD. The causes of difference and observations shall be described reasonably and consistently with reliable supported evidence.

8. Validation and verification

Validation is a systematic, independent and documented process for the evaluation of a GHG assertion in a GHG project plan and GHG calculation in Project Design Document (PDD) against agreed Premium T-VER project validation criteria and in accordance with ISO 14064-3:2019. Validation is performed by a Validation and Verification Body (VVB). VVB shall issue a validation report after completion of the validation process to certify that the GHG emission reduction project meets the Premium T-VER project registration criteria set by TGO.

Verification is a systematic, independent and documented process for evaluating GHG assertion in GHG Monitoring Report against agreed verification criteria and conformed to ISO 14064-3:2019. VVB shall issue a verification report after completion of the verification process to certify the amount of GHG emission reductions according to the carbon credits certification criteria set by TGO.

Validation and verification procedures can be found in the “Manual for T-VER Validation & Verification” available on the T-VER website.

9. Renewal of crediting period

The renewal of crediting period of Premium T-VER projects shall be in compliance with the following criteria and conditions.

- (1) The project operates in accordance with relevant laws and regulations and aligns with the latest version of the Guidelines for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) that is in effect at the time of the renewal request submission.
- (2) The project assesses its potential for greenhouse gas reduction or sequestration and utilizes monitoring and reporting methodologies that comply with the T-VER Methodology that is in effect at the time of the renewal request submission.
- (3) The project has undergone validation by a VVB registered with the Board of Directors of TGO.
- (4) The Project Design Document (PDD) or T-VER Component Project Activities Design Document (T-VER-CPA-DD) are prepared in accordance with the T-VER Methodology that is in effect at the time of the renewal request submission.

The requests for renewal of the crediting period of registered Premium T-VER projects shall be submitted at **within 180 days but not less than 60 days before the project's expiration date**. The Project Participant shall submit a request, documents and relevant evidence, as required by TGO to TGO **within 1 year from the project's expiration date**. If the specified timeframe has elapsed, it shall be deemed that the Project Participant does not wish to request for renewal of crediting period as indicated in the request submitted. The conditions for renewal of crediting period are summarized in Table 9-1.

The Project Participant shall submit a request, documents and supporting evidence to TGO for consideration by the Board of Directors of TGO for renewal of crediting period. The required documents are listed in Table 9-2.

Table 9-1 Conditions for renewal of crediting period of Premium T-VER projects

Project Type	Renewal Condition
Project Type 1-12	Twice renewable (5 years/renewal)
Project Type 13 (only for the mitigation of Methane or Nitrous oxide from agriculture)	Twice renewable (5 years/renewal)
Project Type 13 และ 14	Twice renewable (15 years/renewal)
Project Type 15	As prescribed by the Board of Directors of TGO

Table 9-2 List of required documents for request for renewal of crediting period

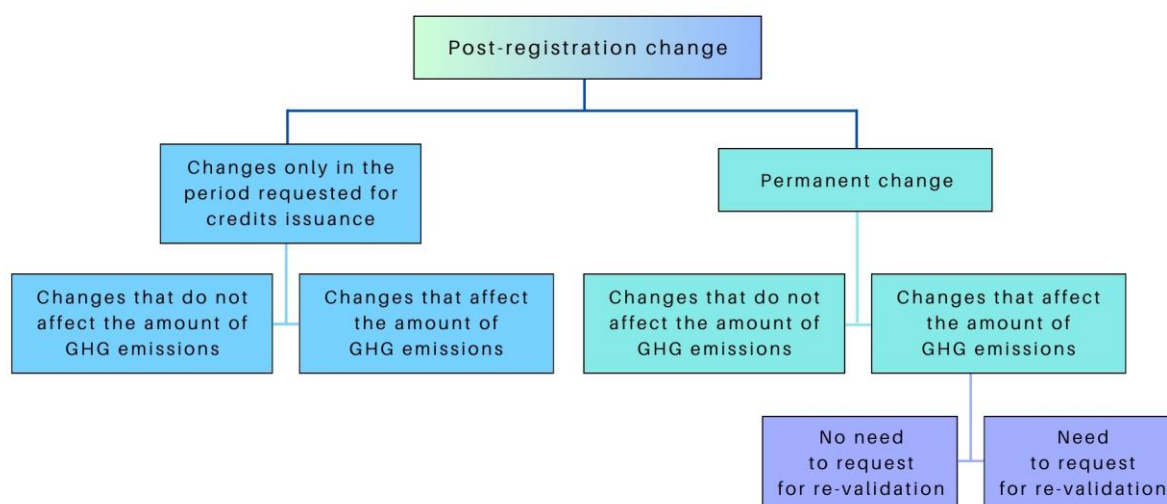
Document	Prepared by		Number of copy
	Project participant	Validation & Verification Body	
1. An application letter for crediting period renewal	✓	-	1
2. Validated Revised Project Design Document (PDD) or T-VER Component Project Activities Design Document (T-VER-CPA-DD)	✓	-	1
3. Validation Report	-	✓	1
4. Sustainable Development and Safeguards Monitoring Report	✓	-	1
5. Verified Non-permanence Risk Report (if any)	✓	-	1
6. Spreadsheet showing details of calculations of GHG emission reduction (Excel file)	✓	-	1
7. Copy of certificate of registration of a juristic person or a juristic partnership, the business license under the foreign businesses law, the letter demonstrating establishment of a body of persons or group of person, and/or the evidence of establishment of an organization or agency under the law. In the case of a natural person, national identification card or passport, or any other authentication method provided or accepted by TGO. (all project participants)	✓	-	1

Document	Prepared by		Number of copy
	Project participant	Validation & Verification Body	
8. Data storage device with all required documents files (only in the case of submission by post)	✓	-	1

Remark: Process for request for renewal of crediting period follows the project registration process in Section 6.1.

10. Post-registration change

After the project is registered, in case there is any changes of the project activities different from details in the PDD, project participant shall inform TGO before request for credits issuance. Post-registration changes are categorized as shown in Figure 10-1



Figurer 10-1 Types of post-registration change

10.1 Type of post-registration changes

After the project was registered, if there is a change in the details of activities that are different from those stated in the Project Design Document (PDD), the Project Participant shall notify TGO prior to the completion of verification process for carbon credits issuance. Changes are classified into 3 types as follows:

- 1) **Changes requiring re-validation** are changes that significantly impact the GHG reduction or sequestration potential of the project, as stated in the PDD, which include:
 - Addition of project activity/methodology
 - The GHG emission reduction or sequestration potential qualifying the project as a large-scale project
 - An increase of the GHG emission reduction or sequestration potential of more than 15%

- Change of the version of applied Methodology
 - Modifications to the parameter monitoring methods beyond the options specified in the Methodology
 - For project type 13, a reduction in project area by more than 15%
- 2) **General changes** are changes that do not affect the amount of GHG emission reductions, for example:
- Changes in Project Participant or Project Owner details
 - Changes in the project title
- 3) **Changes that affect the amount of GHG emission reduction or sequestration but not requiring re-validation** is changes that affect the amount of GHG emission reduction of the project but do not qualify for revalidation, for example;
- Modifications to project activity details (e.g., installation of a biogas upgrading system)
 - Replacement of project machinery or equipment (e.g., changing water pumps or electricity meters)

The Project Participant shall specify all changes that have occurred in the GHG Monitoring Report so that a Validation and Verification Body (VVB) can monitor the changes. Evidence concerning to the change shall be provided to VVB and TGO.

10.2 Re-validation Process

In the case where the project undergoes changes in activity details after registration and requires re-validation, the Project Participant shall amend the details in the Project Design Document (PDD) to ensure accuracy and alignment with the current circumstances. This shall be done using the voluntary greenhouse gas reduction methodology that is in effect at the time of re-validation. The revised PDD shall be validated by a Validation and Verification Body (VVB) following the Guidelines for Validation and Verification of Thailand Voluntary Emission Reduction Program, as prescribed by TGO. The project participant shall submit a request and required documents shown in Table 10- 1 to TGO for registration following the procedure outlined in Section 6.1.

The crediting period of the project shall remain as originally registered. However, if the project has not yet proceeded with a request for carbon credit issuance, a new crediting period start date may be set, **but it shall not exceed two years from the initial project registration date.**

The project participant can download the re-validation request form from the Premium T-VER project website.

Table 10-1 List of required documents for post-registration changes requiring re-validation

Document	Prepared by		Number of copy
	Project participant	Validation & Verification Body	
1. An application letter for changing details of implementation after registration	✓	-	1
2. Re-validated Project Design Document	✓	-	1
3. Validation Report	-	✓	1
4. Sustainable Development and Safeguards Assessment Report	✓	-	1
5. Validated Non-permanence Risk Assessment Report (if any)	✓	-	1
6. Spreadsheet showing details of calculations of GHG emission reduction (Excel file)	✓	-	1
- Environmental Impact Assessment (EIA) <i>(if any)</i> - Initial Environmental Examination (IEE) <i>(if any)</i> - Environmental and Safety Assessment Report (ESA) <i>(if any)</i> - Code of Practice (CoP) <i>(if any)</i>	✓	-	1
7. Copy of certification of registration of a juristic person or a juristic partnership, the business license under the foreign businesses law, the letter demonstrating establishment of a body of persons or group of person, and/or the evidence of establishment of an organization or agency under the law. In the case of a natural person, national identification card or passport, or any other authentication method provided or accepted by TGO (all project participants)	✓	-	1
8. Data storage device with all required documents files (only in the case of submission by post)	✓	-	1

Remark: The request for post-registration change shall follow the project registration process in Section 6.1.

10.3 Request for deviation

In the case where the implementation of activities of a registered project is different from what stated in the Project Design Document (PDD) only for the specific **request for credit issuance**, the Project Participant shall notify TGO for consideration and obtain the approval from TGO before the completion of the verification process. Such changes consist of:

- 1) Change in the value of non-monitored parameter

- 2) Change in the monitoring method
- 3) Change in the equations used in the calculations
- 4) Change in the constant value used in the calculation.

11. Monitoring by TGO

Monitoring of Premium T-VER projects is one of the important steps in the project management process to achieve the specified objectives of the project. Monitoring of the registered project by TGO will enhance the continuity of project implementation. TGO provides advices, suggestions, and hears problems/ challenges incurred from project development process. The registered T-VER projects shall be monitored by TGO annually throughout the project crediting period.

11.1 Objectives of monitoring

- 11.1.1 To check the results of the Premium T-VER project implementation whether it is in accordance with the Project Design Document or the GHG monitoring report.
- 11.1.2 To collect information on changes in project details and to provide correct guidelines in the event of a change in the project activities.
- 11.1.3 To examine information on results of management or prevention of significant environmental impacts arising from the implementation of the Premium T-VER project.
- 11.1.4 To acknowledge problems and obstacles in the implementation of the Premium T-VER project, including answering inquiries from the project owners and/or the project participants.

11.2 Procedures of monitoring

Monitoring of the Premium T-VER project can be done by the agencies as follows:

- 11.2.1 TGO as a program administering organization assigns TGO staffs to monitor the project.
- 11.2.2 Third Parties that have cooperation agreements with TGO in carrying out monitoring of the Premium T-VER project.
(Currently, the Regional Environmental and Pollution Control Office 1-16 has a cooperation agreement with TGO in carrying out the monitoring of the Premium T-VER project instead of TGO.)

The monitoring processes conducted by TGO and the Third Parties are shown in Figure 11-1 and 11-2, respectively.

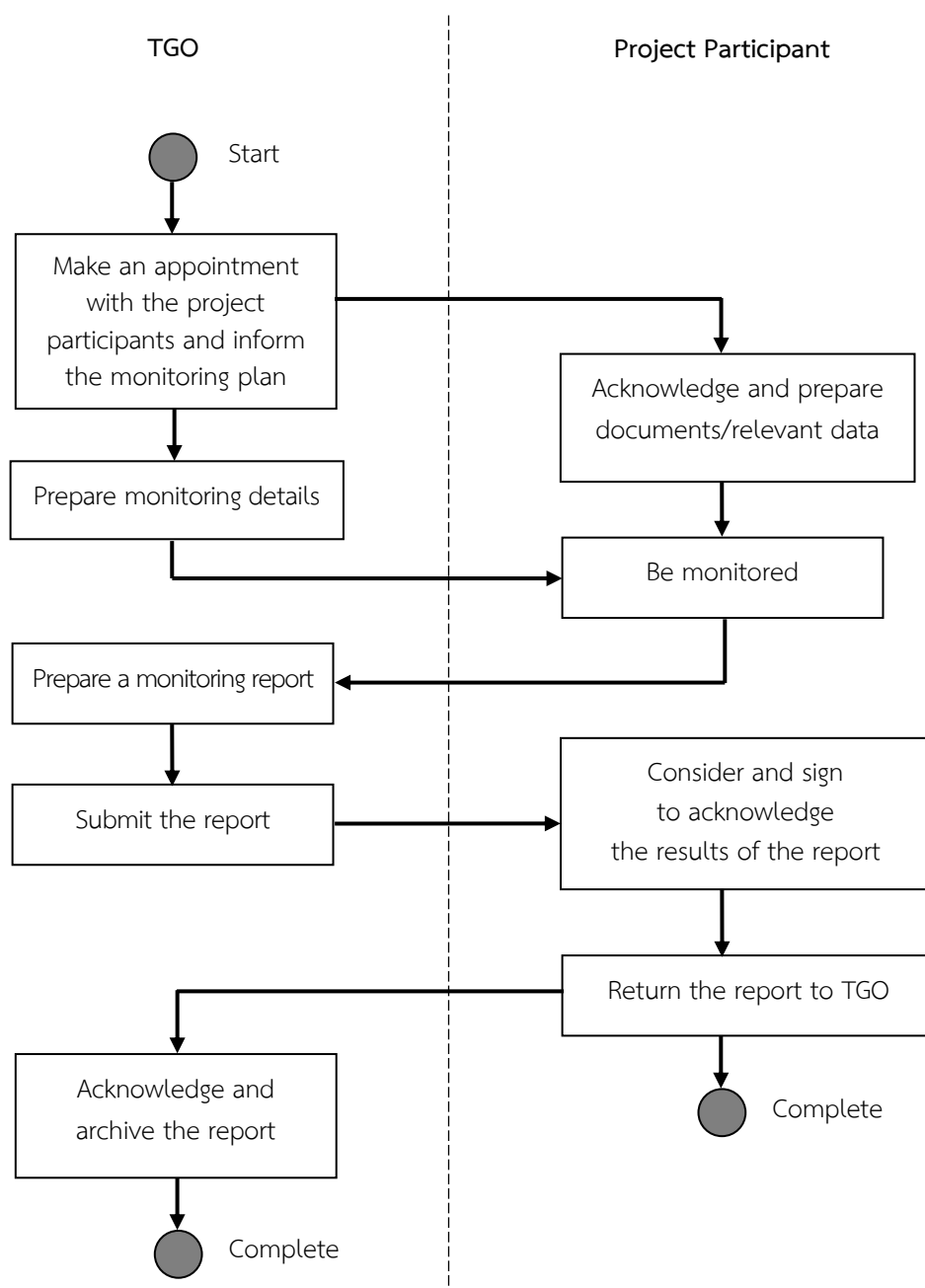


Figure 11-1 Premium T-VER project monitoring by TGO

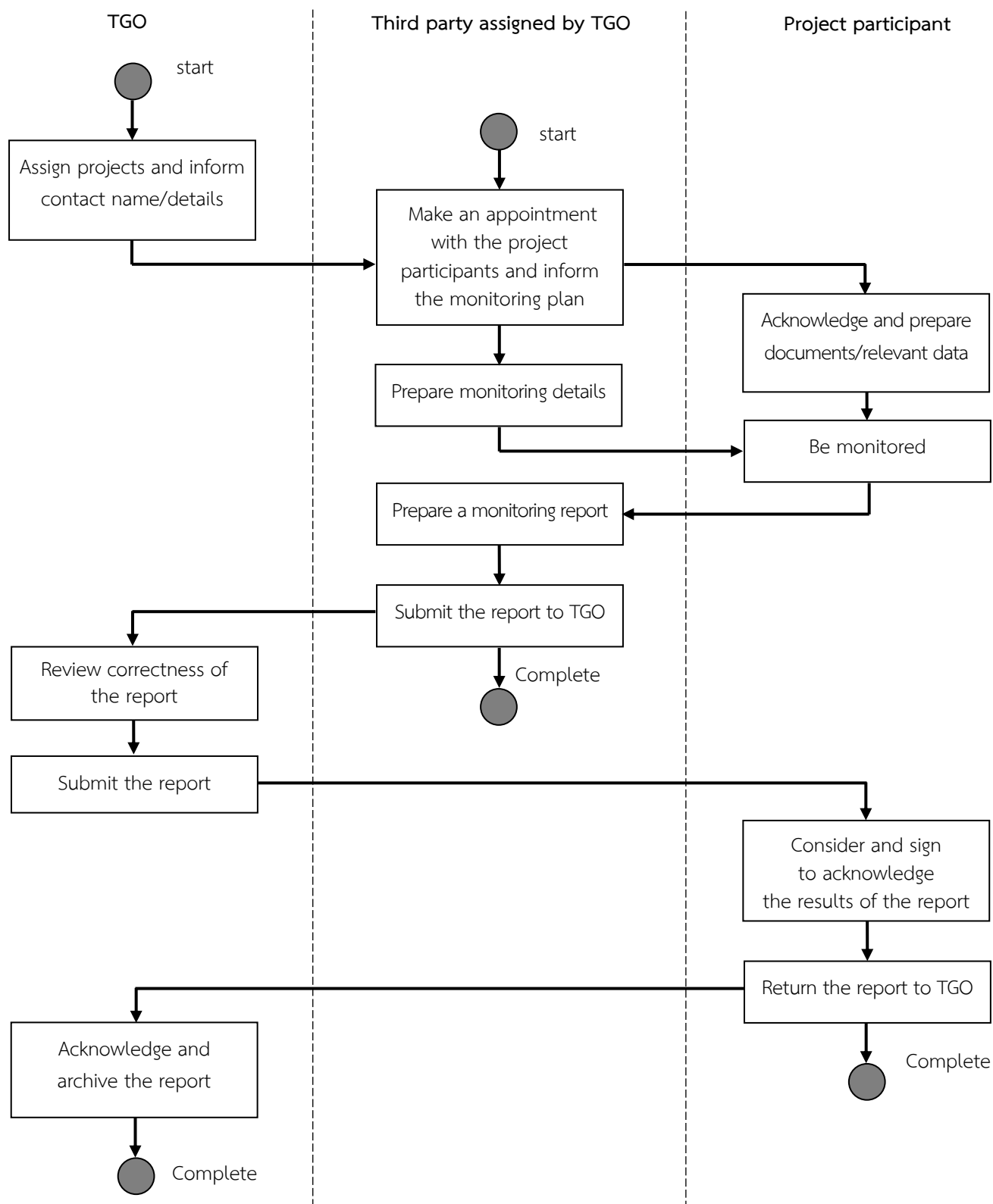


Figure 11-2 Premium T-VER project monitoring process by the third party

12. Revocation or withdrawal of registered project

- 1) Significant data stated in any requests, documents or evidences relevant to the consideration of project registration or issuance of credits are all or partially untrue.
- 2) Project has not been started as required by this Guideline.
- 3) Project is double registered with other GHG crediting mechanism or the emission reductions in the same period are both issued as carbon credits and certified as Renewable Energy Certificate (REC).
- 4) Project activities go against to relevant laws or regulations.
- 5) Project activities cause negative impacts to other persons.
- 6) Project participant ceases the project operation.
- 7) Project participant submits Request for withdrawal.

13. Fee schedule

Request fees for project registration, renewal of crediting period, credits issuance and designation as a VVB and renewal of the designation are prescribed by the Board of Directors of TGO.

14. Disclosure of information

TGO publishes the following information on TGO's website.

- 1) Premium T-VER Modality of Communication (MoC) or Project Idea Note (PIN) for JCM projects
- 2) Project name, name of project owner, name of project participant
- 3) Project Design Document (PDD)
- 4) Amount of expected GHG emission reduction/removal
- 5) Monitoring report
- 6) Validation report and verification report
- 7) SD & safeguards assessment report
- 8) Non-permanence risk assessment report
- 9) SD & safeguards monitoring report
- 10) Non-permanence risk monitoring report
- 11) Post-registration change request form
- 12) Decision of the Board of Directors of TGO on the request
- 13) Amount of issued carbon credits
- 14) Amount of buffer credits

15. Keeping of project information and relevant documents

Project Participant shall keep the project information and relevant documents in either physical documents or electronic files, as appropriate. The retention period is as follows:

15.1 Single Projects or Bundling Projects

Project participant shall keep the project information and relevant documents for a minimum of 5 years after the end of crediting period.

15.2 Programme of Activities (PoA)

Project participant shall keep the project information and relevant documents of all CPAs under the PoA for a minimum of 5 years after the end of crediting period of the PoA.

16. Channels for documents submission to TGO

Requests and documents can be submitted to TGO through the following channels:

- 1) By electronic mail to TGO (see the e-mail address at the T-VER website)
- 2) Via the online system through the T-VER website in electronic format
- 3) By post to TGO office
- 4) For JCM track under Premium T-VER, by electronic email to JCM Japanese Secretariat at th-jc-secretariat@jcm.go.jp

17. Procedures for opening an account in registry

Project participant or person who wants to transfer of carbon credits shall file an application, together with the relevant documents and evidence to open an account in the carbon credit registry system in accordance with Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits.

18. Issuance of Certificate for registered project and the issuance of carbon credits

TGO will issue a certificate to project participant within 20 days since the approval date. The certificate (in Thai) is signed by the Executive Director of TGO. In the case that the project participant want TGO to issue the certificate in English, project participant shall request TGO after the approval date and inform the name of person.

19. Review of this guideline

This guideline can be reviewed at any time in order to improve the rules, methodology and specifications in line with the current situation and more effective.

20. Guidelines for the Development of Joint Crediting Mechanism (JCM) Projects under Premium T-VER

Under the Memorandum of Cooperation on the Joint Credit Mechanism (JCM) between the Government of the Kingdom of Thailand and the Government of Japan, which was signed

on 8 July 2024, JCM project participants are required to register their projects and submit a request for the carbon credits issuance under Premium T-VER, as detailed in Annex 1 of the Memorandum of Cooperation (https://www.jcm.go.jp/opt/th-jp/rules_and_guidelines/download/JCM_TH_RoI_ver01.0_Premium_T-VER_att1.pdf). The primary objective of JCM project development is to provide financial support to Thai project participants for the development of mitigation projects or to facilitate transfer of mitigation technology either from the Japanese government or the Japanese private sector. In return, Thai project participants share part of carbon credits generated under the projects. The Japanese side utilizes the received carbon credits for the achievement of Japan's NDC or for other international mitigation purposes as specified in the Letter of Authorization issued by the Department of Climate Change and Environment. The development of JCM projects under Premium T-VER differs from the development of regular Premium T-VER projects, as summarized in Table 20-1.

Table 20-1 Differences between Premium T-VER and JCM under Premium T-VER

Area	Premium T-VER	JCM under Premium T-VER
Project participants	Thai project participants	Thai and Japanese project participants with Japanese project participants responsible for document submission to Secretariat
Secretariat	TGO	TGO and Japanese Secretariat
Consideration and approval of requests	<p>Sub-committee on mitigation activities assessment and/or the Board of Directors of TGO responsible for considering the following requests:</p> <p>1) T-VER Methodology: TGO submits the draft methodology to the sub-committee for approval before presenting to the Board of Directors of TGO for acknowledgment.</p> <p>2) Consideration of project registration and carbon credit issuance: TGO submits the request to the sub-committee</p>	<p>Thai and Japanese governments jointly consider project-related requests as follows:</p> <p>1) T-VER Methodology</p> <ul style="list-style-type: none"> - Methodologies already approved by TGO are to be proposed for approval by the Japanese government - New methodologies are first proposed to Japanese government for approval before TGO's submission to the sub-committee for consideration and approval, followed by submission to

Area	Premium T-VER	JCM under Premium T-VER
	and the Board of Directors of TGO for review and approval.	<p>the Board of Directors of TGO for acknowledgement.</p> <p>2) Joint Committee (both Thai and Japanese sides) considers and selects project plans.</p> <p>3) National Committee on Climate Change Policy provides authorization for the use of carbon credits for international purposes.</p> <p>4) Project registration and carbon credit issuance requests are first proposed to Japanese government for approval before TGO's submission to the sub-committee and the Board of Directors of TGO for approval.</p>
Crediting period	5 years or 15 years depending on the project type, eligible for 2 renewals	<p>10 years or 5 years, eligible for 2 renewals</p> <p>Project participants may request for credit issuance for JCM projects between 1 January 2021 to 31 December 2030.</p>
Project development process		
Eligibility assessment by Project Participant	The project falls under the project types specified by TGO and complies with the T-VER project registration requirements.	The project falls under the project types specified by TGO, complies with the T-VER project registration requirements, and meets the criteria for projects eligible to request authorization for the use of carbon credits for international purposes.

Area	Premium T-VER	JCM under Premium T-VER
Document submission by Project Participant prior to project implementation	Project Participant submits T-VER Modalities of Communication (MoC) to TGO.	Japanese Project Participant submits Project Idea Note (PIN) to Japanese Secretariat for consideration and approval by the Joint Committee (both Thai and Japanese sides).
Requests for international transfer of carbon credits submitted by Project Participant	-	Project Participant requests for authorization for the use of carbon credits for international purposes and for Notification Letter on the inspection results per authorization letter.
Additional documents submitted by Project Participant for project registration	In cases where Project Participant and Project Owner are different entities, documents or an agreement on the ownership rights of the carbon credits need to be submitted.	Project Participant submits JCM Percentage of Credit Allocation Form and Authorization Letter for the use of carbon credits for international purposes.
Additional documents submitted by Project Participant for carbon credit issuance	-	Project Participant submits Notification Letter on the inspection results per authorization letter.

21. Complaint channels

Thailand Greenhouse Gas Management Organization (Public Organization) or TGO has established a systematic procedure for handling complaints and feedback related to its operations and services. This aims to ensure transparency, prevent misconduct, and uphold ethical standards. TGO has developed **Thailand Greenhouse Gas Management Organization (Public Organization) Complaint Management Manual**, outlining the scope, definitions, complaint-handling procedures, submission channels, complaint severity analysis, and relevant forms/documents.

Appendix

Roles and Responsibilities of relevant stakeholder

No.	Details
1	Project participant prepares Project Design Document (PDD) and monitoring report and other documents as required by TGO.
2	Project participant shall enter into a contract with a designated Validation and Verification Body (VVB) who will validate PDD or verify monitoring report.
3	Project participant follows the procedure for requesting service from VVB, e.g., providing project details for VVB to assess its neutrality of validation and verification, competencies within the scope of validation and verification, designated sectoral scopes, sufficiency of estimated engagement hours, entering into the contract.
4	Project participant submits draft PDD or monitoring report and relevant documents to VVB for reviewing and planning the validation and verification process.
5	Validation and Verification Body (VVB) appoints its staffs to a validation or a verifier team based on their competencies within the scope of validation and verification.
6	The validator or verifier team performs the assessment procedures required by the VVB to provide an independent opinion on the information described by the project participant in the project design document, the monitoring report, the assessment of GHG emissions, and other related documents according to the criteria and requirements set forth by the TGO.
7	The validator or verifier team prepares a validation report to summarize the validation results and confirms the amount of expected GHG emission reduction that will request for registration or prepares a verification report to summarize the verification results and certifies the amount of GHG emission reductions and present the results to the review team for reviewing the entire validation and verification process.
8	The VVB-authorized signatory signs a statement as required by the VVB to confirm the results of the GHG assessment and submits a validation or verification report together with the statement to the project participant.
9	Project participant collects all required documents for request for project registration or request for credits issuance.
10	Project participant submits all required documents for request for project registration or request for credits issuance.

Premium T-VER Guideline Record

Version number	Revision No.	Enforcement Date	Revision details
5	4	25 February 2025	<ul style="list-style-type: none"> - Update content in Introduction - Addition of Definitions - Revision of definition of the Project Owner - Addition of requirements for the methodology development (no.5) - Revision of Figure 5-1 Procedures for Premium T-VER methodology development - Addition of list of required documents for project registration (no.6) - Revision of the conditions of changes requiring re-validation (no. 10.1 and 10.2) - Addition of list of required documents in Table 10-1 - Addition of document submission channel for JCM projects - Addition of procedures for JCM project development under Premium T-VER (no.20) - Addition of complaint channels (no.21)
4	3	2 February 2024	<ul style="list-style-type: none"> - Addition of the objective and basic principles - Addition of the definitions - Addition of requirements on the re-evaluation of baseline - Addition of list of required documents for registration. - Addition of the conditions for requesting carbon credit issuance after the project period ends. - Revision of the greenhouse gas reporting for Premium T-VER project.

Version number	Revision No.	Enforcement Date	Revision details
			<ul style="list-style-type: none"> - Addition of an explanation of the process for requesting project registration. - Addition of documents for registration request and request carbon credit issuance (In the case of projects that intend to use carbon credits for international purposes) - Addition of the Figure 10-1, classification of changes after T-VER project registration. - Addition of fee details
3	2	27 September 2023	<ul style="list-style-type: none"> - Revision of the name of the guideline - Addition of definitions - Addition of characteristics and eligibility criteria for participating activities - Revision of Greenhouse gas reporting - Revision of Renewal of crediting period - Revision of Post-registration change - Addition of revoke or withdrawal of registered project - Addition of fee schedule - Addition of disclosure of information - Addition of Keeping of project information and relevant documents - Addition of Issuance of certificate for registered project and the issuance of carbon credits
2	1	27 December 2022	<ul style="list-style-type: none"> - Revision and addition according to the Thailand Greenhouse Gas Management Organization (TGO) Board of Directors Regulations on the Criteria, Methods and Conditions for Consideration of T-VER Project B.E. 2565 (2022) <ul style="list-style-type: none"> ○ Revision of the definition of “project participant” and “project owner” ○ Addition of the definition of “T-VER methodology” and crediting period of project type number 15

Version number	Revision No.	Enforcement Date	Revision details
			<ul style="list-style-type: none">- Revision of the title of validation and verification manual- Addition of approved T-VER methodologies and designated Validation and Verification Bodies
1	0	26 July 2022	