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Carbon credit due diligence checklist

What to check before you buy, retire or claim carbon credits

Issued by VPA India on 28-Nov-2026. Free to use; the facts it relies on are dated in the sources at the end.

Use this checklist before you buy, retire or claim carbon credits. It covers the project, the credits, the seller and the claim you plan to make. Mark a line "Yes" only when you hold the evidence – a registry record, a project document or a written answer from the seller.

1. The project

Check	What to look for	Yes / No / Note
Programme	Which programme issued the credits, and is it CCP-Eligible or CORSIA-eligible if your use needs that?	
Methodology	Which methodology and version; is it CCP-Approved; has the programme or the ICVCM flagged it?	
Additionality	Would the project have happened without carbon revenue? Read the additionality demonstration in the project documents.	
Baseline	Is the baseline conservative and current, and are the emission factors and parameters sourced?	
Permanence	For forests, soils and removals: the reversal risk, the buffer contribution and the monitoring period.	
Leakage	Whether emissions move elsewhere, and how the project deducts them.	
Audits	The validation and verification reports, the auditing body and any open findings.	
Safeguards and co-benefits	Stakeholder consultation, a grievance mechanism and any certified co-benefits; any public controversy about the project.	

2. The credits

Check	What to look for	Yes / No / Note
Vintage	The year of the reductions or removals, against what your claim or CORSIA period accepts.	
Registry status	Issued, active and not retired; the serial numbers and the account holder; any holds or notes on the project.	
CCP label	If you need it: the ICVCM's CCP label on the credits. It applies only to credits from CCP-Approved methodologies.	

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Check	What to look for	Yes / No / Note
CORSIA	For airline use: a programme ICAO lists for the compliance period, eligible vintages, no exclusion, and the programme's CORSIA label where it issues one.	
Authorisation	For CORSIA or Article 6 use: the host country's authorisation for the specific units, and the corresponding adjustment or an approved guarantee where the rules require it.	

3. The seller and the contract

Check	What to look for	Yes / No / Note
Title	The seller is the account holder, or can show its right to sell.	
Delivery	Delivery dates, and the transfer route between registry accounts.	
Remedies	What happens if credits are invalidated or not delivered.	
Price	The price, with its basis and date, against comparable deals.	

4. The claim

Check	What to look for	Yes / No / Note
Claim framework	The framework your claim follows – for example ISO 14068-1 for carbon neutrality, or the VCMI Claims Code of Practice – and whether these credits fit it.	
Retirement	Retirement in the registry for your claim, with the serial numbers and the retirement statement.	
Claim wording	Wording that matches the credits you retire: their vintage, their labels and the use you make of them.	

Red flags

- No registry link: credits offered without serial numbers, or a screenshot instead of a registry record.
- Forward sold as spot: credits described as available that have not yet been issued.
- Unclear title: a seller who is not the account holder and cannot show its right to sell.
- Promised eligibility: CORSIA or Article 6 use promised without a letter of authorisation or a corresponding-adjustment path.
- Double registration: the same project listed in two programmes, or in India's CCTS while registered elsewhere – the CCTS does not allow it, except for the Green Credit Programme.

- Flagged methods: for CORSIA's 2027–2029 period, ICAO excludes Verra and Gold Standard units whose non-renewable biomass fraction was calculated with the CDM's TOOL 30.
- Price without context: a price far from comparable deals, with no source, date or explanation.

Facts to know, as at 28-Nov-2026

- CCP label. The ICVCM lists 13 CCP-Eligible programmes; the label applies only to credits from CCP-Approved methodologies.
- CORSIA. ICAO's list, 15th edition of 4 November 2026, names ten programmes for the 2024–2026 compliance period and eight for 2027–2029. In early November 2026 the ICAO Council conditionally approved the Article 6.4 mechanism (PACM) for both; its registry was not yet operational when it was assessed.
- India's CCTS. In the offset market, non-obligated buyers must retire the carbon credit certificates they buy; they cannot resell or bank them.

These positions change. Check the current position before each purchase. This checklist is general information, not advice on any specific credits.

Your due diligence file

Keep these with the credits: the registry records and serial numbers, the project documents, the validation and verification reports, the label and authorisation evidence, the contract and the retirement statement. Your own buyers and auditors will ask for them.

How VPA India can help

VPA India reviews credits before you buy, retire or claim them: the project documents, the audits, the registry records and the contract, with a green, amber or red rating for each area and a red-flag summary. We also draft claim wording that matches the credits you retire. Our founder is a former DOE/VVB lead auditor (SGS SA).

Send an enquiry: www.decarbonisation.expert/contact-us

More: Carbon credit due diligence and the checklist with the red flags explained.

Sources

- ICVCM, Assessment status (programmes and methodology categories), updated 27-Oct-2026 (icvcm.org), read 28-Nov-2026.
- ICAO, CORSIA Eligible Emissions Units, 15th edition, 4 November 2026 (icao.int), read 28-Nov-2026.
- ICAO, CORSIA Newsletter, October 2026 – the Council's decisions of early November 2026 (icao.int), read 28-Nov-2026.
- Climate Change Laws of the World, CERC (Terms and Conditions for Purchase and Sale of Carbon Credit Certificates) Regulations, 2026 – summary (climate-laws.org), read 28-Nov-2026.
- BEE, Detailed Procedure for Offset Mechanism under the Carbon Credit Trading Scheme, version 1.0, effective 27-Mar-2025 – exclusivity rule (beeindia.gov.in), read 13-Nov-2026.
- VCMI, Claims Code of Practice, 2023 (vcmintegrity.org).

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