

Terms and conditions of the BOKU carbon offset system

Updated: December 2011

1. Preliminary Notes (definitions)

1.1 The system for the offsetting of CO₂-eq emissions based at the University for Natural Resources and Life Sciences, Vienna (BOKU) – will be referred to as **BOKU carbon offset system**.

1.2 **BOKU climate protection projects** are understood to be projects in developing countries with a quantifiable climate protection effect, which are (at least in part) undertaken by researchers at BOKU. Climate protection effects are understood to be quantifiable **reductions of greenhouse gases** (GHG; CO₂-equivalents = CO₂-eq) or **fixation of CO₂**.

1.3 The BOKU climate protection projects are selected by an **advisory board**, which was constituted specifically for the BOKU carbon offset system.

The constitution and activities of the advisory board are set down in the governance (rules and regulations) of the advisory board, available on the homepage of the BOKU carbon offset system.

2. Use of the BOKU carbon offset system

2.1 The BOKU carbon offset system is available for use by private individuals, companies, public institutions, charities and other legal entities.

2.2 The **calculation** of carbon emissions caused through flying are based on a mode of calculation (see paragraph 5) developed by the Centre for Global Change and Sustainability (gW/N) and approved by the advisory board. This mode of calculation allows users to calculate the CO₂-eq emissions of their respective flights, using a simple input form on the homepage of the BOKU carbon offset system.

2.3 The calculation and the offset payment (= **donation**) transferred to the donation-account of the BOKU can be made either **anonymously or in name**.

2.4 These offset payments/donations are used to expand **BOKU climate protection projects** and achieve **additional climate protection effects** with a quantifiable offsetting of greenhouse gases (for the calculation of the offset amounts of CO₂-equivalents, see paragraph 5).

2.5 If the offset payment/donation is made **in name** (as opposed to anonymously), the user receives an **offset certificate** with the CO₂-eq emissions offset and the amount donated. Offset certificates are only valid in connection with receipt of payment.

2.6 The **distribution of offset payments/donations to BOKU climate protection projects** and the height of reduction or fixation of CO₂-eq emissions thus achieved will be **published on the homepage** of the BOKU carbon offset system.

3. Use of the carbon offset payments/donations made

3.1 As the University for Natural Resources and Life Sciences (BOKU) will cover the administration costs connected to the BOKU carbon offset system, **100%** of offset payments/donations will go toward the BOKU climate protection projects.

3.2 When calculating emissions with the BOKU carbon offset system, users are asked to express a **preference** to which BOKU climate protection project they would like their offset payment/donation to go to. These preferences are adhered to wherever possible. In the event that payment of the donation to the preferred project is not possible (e.g. because not enough funds were contributed to the project in question to make it financially viable), the donation will go to another, most similar project.

The selection of this alternative project will be made by the Centre for Global Change and Sustainability which coordinates the BOKU carbon offset system, and approved by the advisory board.

3.3 **Inspection** regarding the appropriate and proper use of donations is conducted by the advisory board and the external auditor of BOKU accounts.

4. Certificate / Donation receipt

4.1 The certificates/donation receipts generated by the BOKU carbon offset system certify the positive contribution made toward climate protection and can not be resold.

4.2 The BOKU carbon offset system does not generate tradable certificates¹.

4.3 Projects supported by the BOKU carbon offset system are not UN or other carbon standard (VCS) certified. The BOKU carbon offset system supports BOKU projects which are already in operation, and extends these to create clearly quantifiable and additional climate protection activities (i.e. the fixation or avoidance of CO₂-eq emissions). Certificates/donation receipts are only generated through these additional climate protection activities.

5. Calculation

5.1 The **calculation of CO₂ and other GHG flight emissions** are based upon average values (for a detailed description of the basis of calculation, please consult the homepage of the BOKU carbon offset system). The exact emissions of a specific flight cannot be calculated. Due to a number of factors (such as the route flown or the seat capacity utilization), the actual emissions of individual flights may vary significantly from the average values and as such the per person emissions for the route, as calculated.

¹ In the case of most UN certified carbon offset projects, tradable certificates (e.g. CDM, VCM) are generated. *These can be bought by third parties who have an emissions reductions commitment (such as Kyoto Protocol annex 1 states, or companies in the framework of the EU-ETS), as compensation for emissions over their official emissions limit.*

5.2 The **price per ton of CO₂** (CO₂-eq) is based upon international standards for climate protection projects in developing countries. The costs of offsetting a certain amount of CO₂-eq emissions (e.g. through flying), are calculated by multiplying these emissions by the price per ton referred to above.

5.3 The calculation of THG/ CO₂-eq emissions fixed or avoided by BOKU climate protection projects is **based upon UN accredited standards** (a detailed description can be found in the CO₂-methodology documentation on the homepage of the BOKU carbon offset system). Despite the fact that these calculations have been subject to constant improvement, residual uncertainties remain. As also discussed in paragraph 5.1, the amount of THG/ CO₂-eq emissions calculated and the amount emitted and fixed or avoided can vary. As such, there may be variations between the actual CO₂-eq emissions emitted and the actual CO₂-eq emissions fixed or avoided as a result of the offset payment/donation and the CO₂-eq emissions calculated.

6. Tax deductibility (Austria²)

6.1 If the following conditions are met, then payments made to the BOKU in the framework of the BOKU carbon offset system are tax deductible:

Donations to institutions named in § 4a EStG 1988 are, up to a certain level, tax-deductible as operating expenditure (companies) or special expenses (individuals). Donations according to § 4a Z 1 lit a - c EStG made for the purpose of conducting research or further education and connected scientific publications and documentation i.a. at universities (their faculties, institutes and other sub-organisations) are tax-deductible.

7. Final provisions

7.1 Should any provision(s) within these terms and conditions become ineffective, the remainder of the provisions and any contracts based hereupon remain unaffected. The ineffective provision is to be replaced by a provision whose spirit and purpose is most similar to the ineffective provision.

7.2 These terms and conditions as well as any other contracts relating to the BOKU carbon offset system are governed exclusively by Austrian law.

7.3 Exclusive court of jurisdiction for contracts based upon these terms and conditions or other conflicts relating to the BOKU carbon offset system is Vienna.

² Please note that paragraph 6 applies to Austria. For questions of tax deductibility in other countries, please contact the relevant authorities.