

Summary of Changes from the Land Sector and Removals (LSR) Standard v1.0 to v1.1

The LSR Standard v1.1 includes administrative and non-substantive changes, as well as clarifications, which have been implemented in line with the Standard Development and Revision Procedure (v1.2; sections 6 and 7).

This document identifies the changes made to the Land Sector and Removals (LSR) Standard v1.1 published in June 2026 from the LSR Standard v1.0 published in January 2026. It includes a table that summarizes all changes, both administrative and non-substantive, as well as clarification changes. It also includes a section where it details all clarification changes.

The LSR Standard v1.0 has been archived [here](#), the LSR Standard v1.1 can be found [here](#).

Summary of changes

Issue	Change made	Type of change
Figure 4.1 "Additional accounting categories" table had a cell with the wrong color.	Changed "Scope 3 – Total emissions" cell from dark green (required category) to light green (optional category).	Administrative and non-substantive
Figure 6.1 had two text boxes in the wrong order.	Corrected placement of gray text boxes in the first and second row.	Administrative and non-substantive
Requirement 10.2 erroneously omitted the use of modeling tools under "Hierarchy of methods".	Corrected text to: "If using on-site measurements <i>or modeling tools</i> , companies should account using a 5- to 10-year average."	Administrative and non-substantive
Reporting requirements for geologic storage in section 14.2.2 erroneously included statements that are recommendations.	Edited statement "removals by sink type" to a recommendation, as it was originally in the Reporting requirements for removals in section 12.2.2. Deleted statement "custody transfers" that is addressed in CO ₂ custody transfer disclosure recommendation.	Administrative and non-substantive
Heading for "Fugitive CO ₂ emissions and net carbon losses from geologic storage recommendation" in section 14.3 did not reflect the content of such recommendations.	Corrected heading "Fugitive CO ₂ emissions and net carbon losses from geologic storage recommendation" to "CO ₂ custody transfer disclosure recommendation".	Administrative and non-substantive
Section 16.3 had two instances of the word "may" erroneously bolded.	Corrected text to regular (non-bold) formatting.	Administrative and non-substantive
Box 17.1, fifth paragraph lacked a paragraph break.	Added a paragraph break.	Administrative and non-substantive

Section 20.3 had a “should” statement lacking bold formatting.	Corrected to bold formatting.	Administrative and non-substantive
Acknowledgments. Two contributors were missing (one from the TWG members section and one from the Reviewers sections).	Included the names of all contributors who agreed to be acknowledged.	Administrative and non-substantive
Requirement 14 was phrased in a confusing manner.	Added a clarification at the end of the requirement on the carbon pools that companies can optionally include when accounting for net land carbon stock changes, in addition to the carbon pools required for each land use.	Clarification. <i>More details below.</i>
Requirement 17 and reporting requirements for biogenic product emissions did not specify what entities should do if this requirement is not applicable to them (i.e. how to account for biogenic emissions from food or feed products and biogenic waste). It was also not explicit that life cycle GHG emissions include land use change.	Added a clarification at the end of the requirements for what companies should do if they purchase, consume, process, or sell biogenic food or feed products and/or that acquire, use or dispose of biogenic waste. Added land use change emissions as part of life cycle GHG emissions.	Clarification. <i>More details below.</i>
Requirement 19. LMR. It was unclear whether the land net carbon stock change accounting requirements in Requirement 14 are also applicable to land management CO ₂ removals.	Expanded on Requirement 19, by adding Requirement 19.LMR to clarify how the requirements related to the accounting approach, spatial boundaries, carbon pools and land uses of net land carbon stock change in Requirement 14 apply when accounting for land management CO ₂ removals.	Clarification. <i>More details below.</i>
Product carbon storage – ongoing storage monitoring plan recommendation (section 15.3). Ongoing product carbon storage monitoring recommendation did not include examples of digital tracking methods.	Added examples of digital tracking methods.	Clarification. <i>More details below.</i>
Requirement 31 and reporting requirements (including Requirement 4). It was unclear if companies were required to report a single, total scope 3 value that included all scope 3 categories.	Clarified that companies are not required to report a single total scope 3 value, but only a value for each scope 3 category (which is aligned with requirements in the Scope 3 Standard).	Clarification. <i>More details below.</i>
Requirement 32. The inclusion of the phrase “at a minimum” implied that any accounting category could be included in total emissions which was not the intention.	Added a clarification to the requirement to specify the accounting subcategories that shall be included in total emissions, and that may include land management CO ₂ removals or captured biogenic CO ₂ with geologic storage if reporting a net value.	Clarification. <i>More details below.</i>

<p>Glossary. Provided minor clarifications to terms and definitions for alignment with the Land Sector and Removals (LSR) Guidance, and with the latest decisions of the GHG Protocol's Standards Update Process.</p>	<p>Added four terms, clarified the definitions of 53 terms, and removed four terms that were not used in the LSR Standard (these terms will remain in the LSR Guidance Glossary).</p>	<p>Clarification. <i>More details below.</i></p>
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Clarifications

This section details each clarification change, including an explanation of the changes made, along with the edits and additions (marked in **red text**) to the revised text (in *italics*).

Requirement 14, Chapter 9

Rationale of change

Requirement 14 was phrased in a confusing manner; it was unclear what was meant by the carbon pools and land uses that had to be included "at a minimum". The revision includes a separate line that clarifies the optional carbon pools that may be included per land use and provides an example.

Revised text

Requirement 14: Land management net biogenic CO₂ emissions accounting¹

Companies **shall** account for land management net biogenic CO₂ emissions on productive agricultural lands according to the following requirements:

- **Accounting approach:** Companies **shall** account for and report land management net biogenic CO₂ emissions based on annual or annualized net land carbon stock losses occurring in the reporting year using stock-change accounting methods.
 - Companies may account for cropland carbon stock changes using monitoring frequencies at timescales that reflect the relevant crop rotation or crop cultivation cycle. See Section 9.4.3 in the Guidance for additional details.
- **Spatial boundaries:** See Requirement 5 to define the scope 1 and scope 3 spatial boundaries.
 - **Scope 1:** Companies **shall** account for net land carbon stock changes from land management activities on all agricultural land in their scope 1 spatial boundary.
 - **Scope 3:** Companies **shall** account for net land carbon stock changes on all:
 - attributable productive lands in relevant jurisdictions or sourcing regions (see Requirement 6)
 - productive lands and, if applicable, proximate and adjacent non-productive lands (see Requirement 7) within relevant LMUs
 - productive lands within relevant harvested areas
 - lands related to leased assets, franchises, and investments in their scope 3 spatial boundary

- **Carbon pools and land uses:** ~~When estimating net land carbon stock change, Companies shall include changes at a minimum in the following carbon pools in account for the net land carbon stock change estimate (rather than assuming no carbon stock change) for the following carbon pools:~~
 - **Biomass carbon stock changes**, including aboveground and belowground biomass on:
 - all forest lands
 - grasslands, croplands, wetlands, and/or settlements with woody or permanent cover
 - **Dead organic matter carbon stock changes**, including dead wood and litter on:
 - forest lands, grasslands, and croplands where management practices significantly impact woody residues
 - **Soil carbon stock changes**, including soil organic carbon in mineral and organic soils on:
 - all grasslands and croplands
 - forest lands, wetlands, and settlements where management practices significantly disturb soils
- **Companies may account for net land carbon stock changes for all carbon pools in all land uses (e.g. account for biomass carbon stock changes in grassland with no woody or permanent vegetation).**
- **No emissions:** *If carbon stocks increase, companies can choose to report zero emissions and are not subject to comply with removals requirements (as long as they report zero removals as well).*

Endnotes

1 This text includes elements that may change to align with the resolution on forest carbon accounting in future versions of this Standard. See Box 9.1.

Requirement 17, Chapter 11

Rationale of change

Requirement 17 did not specify how entities should account for and report biogenic CO₂ emissions from food, feed and biogenic waste. The revision includes clarification on which accounting category these emissions should be reported in.

Requirement 17 provided annual net land carbon stock changes as an example of the life cycle GHG emissions associated with a biogenic product that have to be reported, which could be misinterpreted as the only life cycle GHG emissions that had to be reported. The revision includes land use change emissions as an additional example.

Revised text

Requirement 17: Biogenic product emissions accounting³

Companies that purchase, consume, *process*, or sell ~~non-food, non-feed~~ biogenic products (excluding *food and feed products and biogenic wastes*) **shall** account for biogenic product emissions *associated with such products* according to the following requirements:

- **Biogenic product CO₂ emissions:** Companies **shall** account for scope 1, scope 2, and scope 3 biogenic product CO₂ emissions from combustion, decomposition, or other processes, using biogenic product CO₂ emission factors by type of biofuel or biomaterial. Companies **shall** report biogenic product CO₂ emissions in one of the following two accounting categories, depending on whether or not the company reports all scope 3 life cycle GHG emissions and other metrics:
 - **Separately as "gross CO₂ fluxes":** Companies **shall** report "biogenic product CO₂ emissions" under "gross CO₂ fluxes" (separately from "emissions") in the scope corresponding to the point of oxidation, if they meet the following criteria associated with the biogenic product:
 - **Life cycle GHG emissions:** The company **shall** account for and report all life cycle GHG emissions associated with the biogenic product, including *land use change emissions and the annual net land carbon stock changes of sourcing lands*, and
 - The company **should** have information on where the biogenic product was sourced from (at a minimum, country of origin, or more precise levels of traceability),⁴ and
 - **Land carbon leakage:** The company **shall** account for and report land use and land carbon leakage (where required) associated with the biogenic product.
 - **As "land emissions":** If companies do not meet both criteria above, they **shall** report "biogenic product emissions" under "land emissions" (within "emissions") in the scope corresponding to the point of oxidation.
- **Biogenic product CH₄ and N₂O emissions:** Companies **shall** account for direct and indirect biogenic product CH₄ and N₂O emissions from combustion, decomposition, or other processes, using biogenic product CH₄ and N₂O emission factors by type of biofuel or biomaterial. Companies **shall** report biogenic product CH₄ and N₂O emissions in the scope corresponding to the point of oxidation.
- **Life cycle GHG emissions, land use, and land carbon leakage of biogenic products:** Companies shall account for all life cycle GHG emissions, land use, and land carbon leakage (where required) of biogenic products and report the upstream life cycle GHG emissions, land use, and leakage in either scope 3, category 1 or scope 3, category 3 as follows:
 - **Biomaterials:** For biomaterials consumed by the reporting company, report upstream life cycle GHG emissions, land use, and leakage in scope 3, category 1 (Purchased goods and services).
 - **Bioenergy feedstocks:** For bioenergy consumed by the reporting company, report upstream life cycle GHG emissions, land use, and leakage in scope 3, category 3 (Fuel- and energy-related activities not included in scope 1 or scope 2).

- **Any other scope 1, scope 2, or scope 3 emissions:** *If applicable.*

Food and feed products and biogenic waste: *Companies that purchase, consume, or sell biogenic food or feed products and/or that acquire, use or dispose of biogenic waste **shall** account for biogenic product emissions associated with such products or materials according to the following requirements:*

- **Biogenic product CO₂ emissions:** *Companies **shall** account for and report biogenic product CO₂ emissions that occur in the reporting company's operations or value chain under "gross CO₂ fluxes" separately from the physical GHG inventory.*
 - *Biogenic product CO₂ emissions from food and feed products intended for human or animal consumption **may** be excluded.*
- **Biogenic product CH₄ and N₂O emissions:** *Companies **shall** account for and report biogenic product CH₄ and N₂O emissions in the "biogenic product emissions" accounting subcategory under "land emissions" in the physical GHG inventory.*

Endnotes

³ This text includes elements that may change to align with the resolution on forest carbon accounting in future versions of this Standard. See Box 9.1.

⁴ This criterion is recommended for agricultural products. Whether it is recommended or required for forest products may be revisited in a future version of the Standard.

Reporting requirements for biogenic product emissions

Companies that purchase, consume, *process*, or sell ~~non-food, non-feed~~ biogenic products (excluding *food and feed products and biogenic wastes*) **shall** report:

- **Biogenic product CO₂ emissions** either in the "biogenic product CO₂ emissions" accounting subcategory under "gross CO₂ fluxes" separately from the physical GHG inventory, or in the "biogenic product emissions" accounting subcategory under "land emissions" in the physical GHG inventory, depending on whether or not the company reports all scope 3 life cycle GHG emissions, land use, and land carbon leakage, if relevant.
- **Biogenic product CH₄ and N₂O emissions** in the "biogenic product emissions" accounting category under "land emissions" in the physical GHG inventory.
- **Life cycle GHG emissions** attributable to the biogenic products in the relevant "emissions" accounting category and subcategory.
- **Land use** associated with the biogenic product in the "land occupation" accounting subcategory under "land use" separately from the physical GHG inventory.
- **Land carbon leakage** associated with the biogenic product, if relevant, in the "land carbon leakage" accounting category separately from the physical GHG inventory.
- **Any other scope 1, scope 2, or scope 3 emissions** if applicable.

Food and feed products and biogenic waste: *Companies that purchase, consume, or sell biogenic food or feed products and/or that acquire, use or dispose of biogenic waste **shall** report:*

- **Biogenic product CO₂ emissions** that occur in the reporting company's operations or value chain under "gross CO₂ fluxes" separately from the physical GHG inventory, in the scope corresponding to the point of oxidation.

- *Biogenic product CO₂ emissions from food and feed products intended for human or animal consumption **may** be excluded.*
- **Biogenic product CH₄ and N₂O emissions** in the "biogenic product emissions" accounting subcategory under "land emissions" in the physical GHG inventory, in the scope corresponding to the point of oxidation.

Requirement 19.LMR, Chapter 13

Rationale of change

There was no chapter-specific instance of "Requirement 19: Removals accounting" (Chapter 12, CO₂ removals accounting) for land management removals (Chapter 13, Land management CO₂ removals), and it was unclear whether the land net carbon stock change accounting requirements in "Requirement 14: Land management net biogenic CO₂ emissions accounting" (Chapter 9, Land management net biogenic CO₂ emissions) are also applicable to land management CO₂ removals. The revision includes "Requirement 19.LMR: Land management CO₂ removals accounting" that expands on Requirement 19 to clarify how the requirements related to the accounting approach, spatial boundaries, carbon pools and land uses of net land carbon stock change in Requirement 14 apply when accounting for land management CO₂ removals.

Revised text

Requirement 19.LMR: Land management CO₂ removals accounting

*If companies account for and report land management CO₂ removals on productive agricultural lands in their GHG inventory, they **shall** meet the following requirements:*

- **Accounting approach:** *Companies **shall** account for and report land management CO₂ removals based on annual or annualized net land carbon stock gains occurring in the reporting year using stock-change accounting methods.*
 - *Companies **may** account for cropland carbon stock changes using monitoring frequencies at timescales that reflect the relevant crop rotation or crop cultivation cycle, if data quality requirements are met (see Requirement 21.LMR). See Section 9.4.3 in the Guidance for additional details.*
- **Spatial boundaries:** *Companies **shall** account for net land carbon stock changes from land management activities on all agricultural land in their scope 1 spatial boundary. Scope 3 land management CO₂ removals **shall** only be quantified using a sourcing region, land management unit or harvested area scope 3 spatial boundary.*
 - *See Requirement 5 and Requirement 14 to define the scope 1 and scope 3 spatial boundaries.*
 - *See Requirement 20.LMR for traceability requirements.*
- **Carbon pools and land uses:** *Companies **shall** account for the net land carbon stock change (rather than assuming no carbon stock change) for the carbon pools required in Requirement 14.*
- **Anthropogenic impacts on agricultural land:** *All changes in land carbon stocks on productive agricultural land in the reporting year are considered anthropogenic. Companies **shall** fully account for all net land carbon stock changes on all agricultural lands in the*

reporting year, including changes due to degradation and carbon stock losses from fires, storms, and other natural disturbances.

Product carbon storage, Chapter 15

Rationale of change

There were no examples of the digital tracking methods that could be used to meet the “Ongoing storage monitoring recommendation” (Chapter 15, product carbon storage). The revision includes radio frequency identification and near field communication tags as examples that can fulfill this recommendation.

Revised text

Ongoing product carbon storage monitoring recommendation

Companies **should** implement ongoing storage monitoring of product carbon pools according to monitoring plans designed to obtain information regarding the duration of carbon storage in products sold by the reporting company. For example, a manufacturing company may conduct sampling of their sold products’ use phase and end-of-life fate, or could work with supply chain partners to develop monitoring plans across a range of products within the same value chain. Options to help ensure ongoing storage monitoring in dynamic supply chains include:

- *Use of digital tracking methods (e.g., through unique identifiers, such as radio frequency identification and near field communication tags)*
- *Working with supply chain partnerships or engaging in programs to increase the traceability of product carbon pools and build ongoing storage monitoring systems for specific products and geographies*
- *Developing contracts with suppliers or supply chain coalitions that specify data-sharing agreements to enable ongoing storage monitoring.*

Requirement 31, Chapter 20

Rationale of change

Requirement 31, Requirement 4, Requirement 32 and corresponding reporting requirements in section [X].2.2 of each chapter were phrased in a way that was unclear if companies had to report a total scope 3 value per accounting category, in addition to reporting a value for each scope 3 category. The revision clarifies that, as defined in the Scope 3 Standard, companies are required to report a value for each scope 3 category (and not a total scope 3 value).

Revised text

Requirement 31: Disaggregated reporting

Companies **shall** disaggregate the GHG report into:

- **Emissions disaggregated by accounting category and subcategory:**
 - *“Fossil fuel and industrial emissions,” disaggregated by scope 1, scope 2, ~~scope 3~~, and scope 3 emissions for each scope 3 category; and*
 - *“Land emissions,” disaggregated by “land use change emissions,” “land management net biogenic CO₂ emissions” and “land management production*

emissions,” and “biogenic product emissions” (following Requirement 17), with each subcategory disaggregated by scope 1; and scope 3 emissions for each, and scope 3 category.

- **For each accounting subcategory, emissions disaggregated by GHG:**
 - *For scope 1 and scope 2 emissions, total emissions disaggregated by each GHG (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃) in tonnes and in tonnes of CO₂ equivalent.*
 - *For each scope 3 category, total emissions of GHGs (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃) in tonnes of CO₂ equivalent.*
- **Gross CO₂ fluxes disaggregated by accounting subcategory:**
 - *“Biogenic product CO₂ emissions” (required, following Requirement 17), disaggregated by scope 1, scope 2, ~~scope 3~~, and scope 3 gross emissions for each scope 3 category.*
 - *“Gross biogenic land CO₂ emissions” (optional), disaggregated by scope 1, ~~scope 3~~, and scope 3 gross emissions for each scope 3 category.*
 - *“Gross biogenic land CO₂ removals” (optional), disaggregated by scope 1, ~~scope 3~~, and scope 3 gross removals for each scope 3 category.*
 - *“TCDR-based product CO₂ emissions” (required, if applicable), disaggregated by scope 1, scope 2, ~~scope 3~~, and scope 3 gross emissions for each scope 3 category.*
 - *“Gross CO₂ emissions from geologic storage” (required, if applicable), disaggregated by scope 1, ~~scope 3~~, and scope 3 gross emissions for each scope 3 category.*
 - *“Gross technological CO₂ removals” (optional, if applicable), disaggregated by scope 1, ~~scope 3~~, and scope 3 gross removals for each scope 3 category.*

Additionally, companies **shall** disclose the following information in their GHG report:

- **Justification for not reporting disaggregated data:** *If emissions of a given accounting category comprise a small share of the total GHG inventory (e.g., in the 0 to 20th percentile of total GHG emissions) and disaggregated data are not available for that category, companies **may** use aggregated data and report ~~total aggregate~~ emissions by scope 1, scope 2 (if relevant) and scope 3 emissions for each scope 3 category without disaggregated accounting subcategories. In such a case, companies shall disclose and justify the use of aggregated data (see “Reporting GHG inventory data and methods” in Section 6.2.2).*

If companies account for and report removals in their GHG inventory, they **shall** report:

- **“Removals” separately from “emissions,” disaggregated by accounting subcategory:**
 - *“Land management CO₂ removals,” disaggregated by scope 1, ~~scope 3~~, and scope 3 removals for each scope 3 category.*
 - *“Removals with geologic storage,” disaggregated by scope 1, ~~scope 3~~, and scope 3 removals for each scope 3 category. Companies should disaggregate further into:*

"captured biogenic CO₂ with geologic storage" and "technological CO₂ removals with geologic storage."

Requirement 32, Chapter 20

Rationale of change

Requirement 32 included the phrase "at a minimum" when listing the accounting subcategories that must be summed in the "total emissions" accounting category, which implied that any additional accounting category could be summed as well (which was not the intention). The revision includes a clarification that specifies which removals accounting subcategories can be summed if reporting a net value, in addition to reporting the "total emissions."

Revised text

Requirement 32: Additional reporting of aggregate values

*Disaggregated reporting (Requirement 31) is required for all companies. If companies additionally choose to report a single value that aggregates emissions or nets ~~land emissions and land management CO₂ removals emissions and removals associated with agricultural land use~~, this value **shall** include ~~at a minimum~~ the following accounting categories ~~below~~ (and **may** include land management CO₂ removals or captured biogenic CO₂ with geologic storage if reporting a net value): ~~In such a case, companies shall report "total emissions" as an additional accounting category separately from the physical GHG inventory under "additional accounting categories," organized by scope and scope 3 category. These accounting categories include:~~*

- *Fossil fuel and industrial emissions*
- *Land emissions*
 - *Land use change emissions*
 - *Land management net biogenic CO₂ emissions*
 - *Land management production emissions*
 - *Biogenic product emissions (following Requirement 17)*
- *Land carbon leakage¹*

*In such a case, companies **shall** report "total emissions" as an additional accounting category separately from the physical GHG inventory under "additional accounting categories," organized by scope 1, scope 2, and scope 3 for each scope 3 category.*

Endnotes

1 If regulations of GHG programs separately specify how the leakage category is applied for the purpose of their regulation or program, covered companies may report a parallel "total emissions" quantity in addition to carbon opportunity cost-based values.

Glossary

Rationale of change

The GHG Protocol's corporate standards update process has resulted in some revisions to general terms and definitions. The finalization of the LSR Guidance has also resulted in updates to terms and definitions. The revision to the LSR Standard glossary includes minor clarifications to terms and definitions for alignment with

the LSR Guidance, and with the latest updates in the GHG Protocol's corporate standards update process. Some terms and definitions were also added or removed according to their relevance and usage in the content of the LSR Standard.

Revised terms and definitions

Added the following terms:

- GHG report
- Gross CO₂ emissions
- Gross CO₂ removals
- Level of traceability

Revised the following terms and clarified their definitions:

- Changed the term "dLUC (direct land use change)" to "dLUC (direct land use change) calculation approach"
- Changed the term "equal discounting" to "equal amortization"
- Changed the term "freshwater-based carbon pool" to "freshwater carbon pool"
- Changed the term "linear discounting" to "linear amortization"
- Changed the term "net flux" to "net CO₂ flux"
- Changed the term "ocean-based carbon pool" to "ocean carbon pool"
- Separated the term "Project or intervention accounting" into two terms with the same definition: "project accounting" and "intervention accounting"
- Changed the term "sLUC (statistical land use change)" to "sLUC (statistical land use change) calculation approach"

Clarified the definitions for the following terms:

- | | |
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| • Accounting | • Chain of custody model |
| • Accounting category | • Carbon dioxide (CO ₂) capture |
| • Activity data | • Carbon dioxide (CO ₂) removals with geologic storage |
| • Allocation | • Carbon opportunity cost (COC) calculation approach |
| • Assurance | • COC of land use (accounting subcategory) |
| • Base year | • Contribution or financing target |
| • Biogenic carbon | • Direct measurement |
| • Biogenic product | • Emission factor |
| • Biogenic product carbon pool | • Forest land |
| • Biogenic product carbon storage (accounting subcategory) | • Fossil fuel and industrial emissions |
| • Biological sink | • GHG credit, GHG flux (flow) |
| • Biomass carbon pool | |

- GHG program
- Global Warming Potential (GWP)
- Inventory accounting
- Inventory boundary
- Jurisdiction
- Level of assurance
- Model-based calculation approach
- Net CO₂ flux
- Operational boundary
- Organizational boundary
- Physical GHG inventory
- Primary data
- Product carbon pool
- Product carbon stock change
- Product carbon storage (accounting category)
- Product carbon storage pathway
- Removal
- Reporting
- Secondary data
- Significance threshold
- Spatial boundary
- Stock-change accounting
- Target boundary
- TCDR-based product
- TCDR-based product carbon pool
- TCDR-based product carbon storage (accounting subcategory)
- Technological sink
- Third-party assurance (external assurance)
- Total emissions (accounting category)
- Uncertainty

Removed the following terms that were not used in the LSR Standard (these terms will remain in the LSR Guidance Glossary):

- Biogenic carbon cycle
- Factor-based calculation approach
- Land occupation factor
- Temporal boundary