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ENVIRONMENTAL IMPACT ASSESSMENT (EIA) – ASSESSING EFFECTS OF SCOPE 3 EMISSIONS ON CLIMATE

IEMA Consultation Response on draft supplementary
guidance for assessing the effects of scope 3 emissions on
climate from offshore oil and gas projects

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ABOUT IEMA

We are the Institute of Environmental Management and Assessment (IEMA). We are the global professional body for over 22,000 individuals and 300 organisations working, studying or interested in the environment and sustainability.

We are the professional organisation at the centre of the sustainability agenda, connecting business and individuals across industries, sectors and borders. We also help and support public and private sector organisations, governments and regulators to do the right thing when it comes to environment and sustainability-related initiatives, challenges and opportunities.

We work to influence public policy on environment and sustainability matters. We do this by drawing on the insights and experience of our members to ensure that what happens in practice influences the development of government policy, legislation, regulations and standards.

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EXECUTIVE SUMMARY

IEMA advocates strongly for the proper consideration of climate change and GHGs through impact assessment as a critically important tool to provide decision makers with the necessary information to make informed judgements about proposed projects. This is increasingly essential in light of the Climate Change Act, Net Zero targets, Paris Agreement and advice of the Climate Change Committee.

IEMA has already published good practice in our impact assessment guides on Climate Change Resilience and

Adaptation¹ (2015, updated in 2020) and Assessing Greenhouse Gas Emissions and Evaluating their Significance² (2017, updated in 2022). These guides have proved instrumental in raising the quality of the consideration of climate and GHGs in environmental impact assessments in support of planning. The quality of the guidance is recognised by its use in the Supreme Court Case³, its reference in the Department for Energy Security and Net Zero Draft Supplementary Guidance for assessing the effects of scope 3 emissions on climate from offshore oil and gas projects (on which this consultation is based), and the explicit mention of the guidance in numerous planning decisions and Secretary of State decisions.

Taking account of the recognised expertise of IEMA members in impact assessment and consideration of GHGs in the impact assessment process, IEMA recommends that the revised guidance should ensure the following:

- **Require the use of a baseline scenario which includes the ‘do nothing’ or ‘no action’ scenario** and clearly state the additional total GHG emissions arising from the proposed project, including scope 3 emissions.
- **Embed existing good practice** by explicitly recommending the use of the IEMA GHG quantification principles and recognised good practice guidance to ensure the use of robust methodologies, the application of the reasonable worst-case scenario and provide transparency on limitations and uncertainties.
- **Provide greater guidance on the criteria** to be used to contextualise significance by considering the emissions with respect to UK decarbonisation policies, net zero trajectory, carbon budgets and related legislation and international commitments.
- **Clarify the limitations of mitigation more explicitly**, for example, by acknowledging that regarding scope 3 emissions via combustion, avoidance (the apex of the mitigation hierarchy) is only realistically achievable by not extracting the oil and gas. Similarly, prevention and reduction mitigation options are severely limited for scope 3 combustion, and, therefore, any mitigation proposed is likely to be focused on compensation and offsetting, which, according to the mitigation hierarchy, should be matters of last resort and may lie outwith the developer's and consent authority's control.
- **There should be an assumption that substitution will not occur**, since the science and practice regarding substitution effects is not well developed and in many cases can be misleading, inaccurate or unproven. Therefore, substitution effects should not be included in the primary calculation and presentation of GHG emissions. If a case for substitution effects is to be made, it should be fully evidenced and put after the presentation of total GHG emissions arising, as an additional factor to be considered.
- **There should be an assumption that the GHG emissions are released in the UK.** It is consistent with the polluter pays principle, the rectification at source, and proximity principle, that all oil and gas arising from the UK should be considered in the UK context, even if subsequently exported and combusted outside UK territory. The atmosphere as a shared global resource is still affected if the combustion occurs internationally and the UK should take ownership and responsibility for managing the international and transboundary effects arising from developments within its territory.

¹ IEMA (2020) Environmental Impact Assessment Guide to: Climate Change Resilience & Adaptation. 2nd Edition.

² IEMA (2023) Guide: Assessing Greenhouse Gas Emissions and Evaluating their Significance. 2nd Edition.

³ [Finch v Surrey County Council](#) [2024]

IEMA RESPONSE TO THE CONSULTATION QUESTIONS

QUESTION 1: DO YOU AGREE WITH THE ADVICE IN THE DRAFT SUPPLEMENTARY EIA GUIDANCE ON HOW THE BASELINE SCENARIO SHOULD BE SET OUT IN AN ES?

No. The draft guidance is problematic and there are issues that need to be addressed to ensure that GHG emissions are appropriately assessed and reported.

QUESTION 1(A): IF NOT, PLEASE OUTLINE WHAT ELSE SHOULD BE CONSIDERED OR DONE DIFFERENTLY

We agree that it is important to be clear about the 'realistic and reasonable' current and likely future baseline against which changes in GHG emissions due to a project are assessed. However, this baseline should not necessarily include 'existing GHG emissions ... from existing oil and gas projects within the selected extent of the assessment'. The starting point for a baseline should remain a 'do nothing' or 'no action' scenario. There are also clarifications that should be made regarding the determination of the baseline, use of substitution, alternative development options or scenarios, and territorial application. Further detail on each of these is provided below.

Before exploring each of these issues, it is important to state that the IEMA guidelines advocate for the GHG emissions to be assessed and reported in both absolute terms (total quantity GHG arising), as well as providing a contextual description of these emissions to aid decision makers, stakeholders, consultees and the public.

To be clear, as set out in our guidelines, the GHG emissions from all projects will contribute to climate change, the largest interrelated cumulative environmental effect. Furthermore, GHG emissions have a combined environmental effect that is approaching a scientifically defined environmental limit⁴; as such any GHG emissions or reductions from a project might be considered to be significant⁵.

In terms of project level quantification, we refer back to our detailed methodological guidance⁶. In terms of contextualisation, we wish to reiterate that comparison of total GHG emissions from a project against a very large carbon budget such as global emissions or UK-wide emissions, is not helpful, as almost all projects can be described as negligible as a percentage of total global emissions. Therefore, a more useful and relevant contextualisation is to compare the emissions arising from a project against the UK decarbonisation policies, legislation and international commitments.

The goal of the Paris Agreement is to limit global temperature rise to well below 2°C, aiming for 1.5°C, compared with pre-industrial levels, in order to stand a greater chance of avoiding severe adverse effects from climate change. The UK has set a legally binding GHG reduction target for 2050 with interim five-yearly carbon budgets defining a trajectory towards net zero. The 2050 target (and interim budgets set to date) are, according to the CCC, compatible with the required magnitude and rate of GHG emissions reductions required in the UK to meet the goals of the Paris Agreement, thereby limiting severe adverse effects. Further budgets are

⁴ There is a global GHG emission budget that defines a level of dangerous climate change, and any GHG emission that contributes to exceedance of that budget or threatens efforts to stay within it can be considered as significant.

⁵ The IPCC's Sixth Assessment Report (WG1: The Physical Science Basis, Table SPM.2) indicates that the remaining global carbon budget from 2020 that provides a two-thirds likelihood of not exceeding 1.5°C heating is 400 GtCO₂; for an 87% likelihood it is 300 GtCO₂.

⁶ IEMA. [IEMA Guide: Assessing Greenhouse Gas Emissions and Evaluating their Significance \(2nd edition\)](#) (2022).

set by the devolved administrations in Wales and Scotland, which are also in line with advice from the CCC. Carbon budgets allow for continuing economic activity, including projects in the built environment, in a controlled manner.

To meet the 2050 target and interim budgets, action is required to reduce GHG emissions from all sectors, including projects in the built and natural environment. EIA for any proposed project must therefore give proportionate consideration to whether and how that project will contribute to, or jeopardise, the achievement of these targets.

The crux of significance, therefore, is not whether a project emits GHG emissions, nor even the magnitude of GHG emissions alone, but whether it contributes to reducing GHG emissions (relative to a comparable baseline) at a rate consistent with a trajectory towards net zero by 2050.

Determining baseline scenarios (and use of ‘do nothing’ and ‘no action’ scenarios)

EIA typically compares a baseline situation (the existing environment) with changes resulting from the proposed project (the impacts and effects of the project). The baseline is not, however, static and may be in a state of increase, decrease or be relatively stable. Therefore the baseline used needs to take account of its predicted future direction of travel.

To illustrate with an ecological example, the baseline may include the presence of a population of protected species, and this species may currently be around 200 individuals. This may represent a historically low population (based on historic data) compared to current data, and the future baseline may be predicted to be stable based on conservation efforts and in consultation with expert stakeholders. The project will then assess what effects and impacts may arise on this population baseline, i.e., will the project contribute to further decline of the species, assist the recovery of the population of the species, or have no effect.

Now to look at this approach in the context of GHGs, the baseline anthropogenic GHG emissions from an area of sea (or land) with no current GHG extraction is going to be none (above any naturally occurring processes). Therefore, for a new Oil and Gas site the baseline GHG emission for comparison is zero, i.e., the same as if you ‘do nothing’ or ‘take no action’ at the site. The comparison of impacts should then be between the total emissions arising from the proposals against this baseline of zero emissions.

The results of this assessment should first present the total additional GHG attributable to the project, and then secondly, contextualise this with regard to the policies and legislation regarding the GHG reduction pathways set out in the trajectory to net zero. In other words, are these additional GHG emissions in line with the budgeted, science-based 1.5°C trajectory (in terms of rate of emissions reduction) and do they comply with up-to-date policy and ‘good practice’ reduction measures, or are these emissions outside of these parameters?

Following IEMA’s guidance, a project that follows a ‘business-as-usual’ or ‘do minimum’ approach and is not compatible with the UK’s net zero trajectory, or accepted aligned practice or area-based transition targets, is likely to result in a significant adverse effect.

Baseline for project extensions or renewals

Where the project is an extension of an existing facility, then the baseline situation could include the GHG emissions for the existing facility, for illustrative purposes. However, historical emissions (historic baseline) are of less importance than future emissions (future baseline) for the purpose of determining the current and

future baseline. For project extensions and renewals, the key impact assessment calculation remains the same as for new sites, in terms of calculating the total additional GHG emissions resulting from the new proposal and contextualising this with regard to the trajectory to net zero in the same manner as set out above and in the IEMA guidance.

It should be worth noting that the original or existing facility itself may have been given permission to operate prior to the policy, legislation and commitments to net zero coming into force. Furthermore, the cessation of the existing facility, for example, reaching the end of a working lifetime or an operating consent, in itself represents an aspect of the future baseline. Therefore, if the project is an extension or renewal to an existing site that would, without the extension, cease to operate, then the future baseline in this case is effectively the same as a new site, i.e., the 'do nothing' or 'no action' scenario is zero emissions (excluding those arising from decommissioning).

Only if there is clear and credible evidence that the current and ongoing future baseline, without the proposed development, would continue to include GHG emissions within the selected extent of development, can this form part of the baseline. Even in this scenario, the *additional* GHG emissions from the new project or permission should be clearly stated in terms of total additional GHG emissions, as well as being contextualised in terms of net zero trajectory. For example, presenting the new GHG emissions arising from the new proposal as a percentage of the total historic GHG outputs of an existing facility is not helpful or necessary in determining if the new emissions are in line with the current policy, legislation and commitments.

The guidance should be amended as set out above. It should also reference the need to consider the goals and policy measures for the UK's net zero transition in defining the likely future baseline for all new oil and gas developments.

Developers and decision-makers should include an assessment of scope 3 emissions associated with a proposed project as part of the calculations of total GHG emissions. This is in line with the GHG quantification principles set out in the IEMA guidance:

'5.2 GHG quantification principles

- GHG quantification within EIA should follow the principles outlined in key documents such as the GHG Protocol Corporate Standard, BS EN ISO 14064-2 or PAS 2080 (see Appendix B of IEMA Guidance) – Relevance, Completeness, Consistency, Transparency and Accuracy.
- The assessment should seek to quantify the difference in GHG emissions between the proposed project and the baseline scenario (the alternative project/solution in place of the proposed project). Assessment results should reflect the difference in whole life net GHG emissions between the two options.
- The assessment must include all material emissions (defined by magnitude, see Section 5.3, Step 3 for the exclusion threshold), direct or indirect (based on the point above), during the whole life of the proposed project. The boundary of the assessment should be clearly defined, in alignment with best practice.
- The assessment should seek to present a reasonable worst case.
- Any exclusions, limitations, assumptions and uncertainties should be justified and reported where appropriate.'

Substitution effects

Substitution should not form part of any of the calculations of GHGs arising from the project nor the calculation of the baseline. The assessment should clearly present the additional GHGs arising from the proposals in the first instance and compare this against a baseline of 'do nothing' or 'no action' to provide a clear assessment of the GHGs arising. In the second part of the assessment, in the contextualisation of the GHGs, arguments concerning substitution effects can be presented, however, these should be fully evidenced, not assumed. Furthermore, given the difficulties inherent in substitution and attribution, unless substitution effects can be fully and clearly evidenced then following the precautionary principle, and taking a reasonable worst-case approach, substitution effects should not be relied on in coming to a conclusion concerning significance.

As set out in the principles above, any arguments for substitution effects should ensure any exclusions, limitations, assumptions and uncertainties are justified and reported where appropriate, with a goal of achieving transparency, accountability and accuracy with regard to any claims of substitution effects.

Alternative development options/scenarios

Alternative options and scenarios are not relevant or appropriate for calculating a baseline in this context. The consideration of alternatives should apply to alternative project proposals and designs, the baseline should remain the same for all proposals, i.e., that the project does not go ahead, known as the 'do nothing' or 'no action' scenario. In the unlikely event that there are alternative proposals that have different baselines, the rationale and justification for this should be fully explained, following the precautionary principle and adopting a realistic worst-case baseline for the purpose of assessing significance.

Territorial Application

The consultation ends with a mention of territorial application, with respect to environmental protection objectives and the Climate Change Act 2008. IEMA would be concerned if projects seek to reduce their attribution of GHG emission for scope 3 by saying that the combustion will take place outside of UK territory.

Following the polluter pays principle, the proximity principle (rectification at source), and the precautionary principle, it should be mandatory for all scope 3 emissions to be assumed to be emitted within the UK. Firstly, because this may indeed be the case (precautionary principle), secondly because the global nature of the atmosphere is that all emissions are global, thirdly as a matter of good governance we should take responsibility for the emission for which the project is directly responsible, via its production and extraction activities (polluter pays principle, and proximity principle).

RELEVANT SCOPE 3 EMISSIONS

QUESTION 2: DO YOU AGREE WITH THE APPROACH TO THE SELECTION OF RELEVANT SCOPE 3 EMISSIONS FROM DIFFERENT DOWNSTREAM ACTIVITIES TO BE INCLUDED IN THE ASSESSMENT, I.E., EMISSIONS BORNE FROM THE REFINERY PROCESS, TRANSPORT OF THE OIL OR GAS AND END-USE COMBUSTION?

IEMA welcomes confirmation that an Environmental Statement (ES) for a fossil fuel project must consider the scope 3 emissions from downstream activities associated with the production of hydrocarbons. This is in line

with the IEMA guidance and recent Finch decision. However, some concerns remain regarding the leeway provided in the scope 3 calculations that may lead to misleading or inaccurate calculations.

QUESTION 2(A): IF NOT, PLEASE OUTLINE WHAT ELSE SHOULD BE CONSIDERED OR WHAT ELSE SHOULD BE LEFT OUT.

Current good practice⁷, case law⁸, and guidance such as IEMA's GHG quantification principles, suggest that the appropriate treatment of scope 3 emissions for the downstream effects would be to assume 100% combustion using appropriate emission factors. Our concern with the wording of the current guidance is that proposals may be put forward without sufficient supporting evidence to claim less than 100% combustion for the purpose of calculating scope 3 emissions.

See our earlier comments under Question 1 regarding similar concerns over the use of substitution. Similar concerns could arise from the determination of scope 3 emissions and similar remedies are proposed by IEMA, namely the use of the IEMA GHG quantification principles, including the use of reasonable worst-case assumptions and the clear evidencing and justification of methodology and assessment. Based on current evidence, the correct assumption following the precautionary approach to determining a reasonable worst-case assumption would be 100% combustion using appropriate emission factors.

As with substitution effects, any claims (i.e., for assuming less than 100% combustion) should be fully evidenced, and all emissions reporting must ensure any exclusions, limitations, assumptions and uncertainties are justified and reported where appropriate, with a goal of achieving transparency, accountability and accuracy of scope 3 calculations.

ASSESSING SIGNIFICANT EFFECTS

QUESTION 3: TO WHAT EXTENT DO YOU AGREE WITH THE ADVICE GIVEN IN THE DRAFT SUPPLEMENTARY EIA GUIDANCE FOR EVALUATING THE LIKELY SIGNIFICANT EFFECTS OF SCOPE 3 EMISSIONS ON CLIMATE IS HELPFUL WHEN IT COMES TO PREPARING AN ES?

No, IEMA believes the current wording of the guidance is deficient in this respect. Recognised criteria to determine significance should always be used – this should not be presented as optional ('where recognised criteria are used...') – and the criteria should be clearly stated and evidenced (reporting 'an indication of the criteria used' is not sufficient). Determining significance is the crux of the assessment and so the guidance should be clear on this point. To ensure clarity and transparency, and to avoid argument and challenge regarding lack of clarity and transparency of methods or findings, it is in the best interests of all parties to provide clear methodologies and criteria. Furthermore, these criteria and methodologies should come from recognised good practice, standards, and guidance rather than being left to individual proponents to propose.

Whilst some flexibility in methods is to be expected, the principles and good practice are now well established

⁷ For example the WRI GHG Protocol – the World Resource Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) partnered to develop internationally recognised guidance and standards on GHG accounting and reporting, and includes Corporate Value Chain (Scope 3).

⁸ [Finch v Surrey County Council](#) [2024] UKSC 20, paragraph 81.

in published guidance and case law. Therefore, the guidance should explicitly state that good practice should be followed using established criteria and guidelines to establish significance as set out in the IEMA 2022 guidance and other credible sources.

QUESTION 3(A): DO YOU HAVE ANY OTHER SUGGESTIONS THAT COULD BE CONSIDERED?

As above. We suggest reference to the established approach to defining significance that is set out in the IEMA 2022 guidance. The scope 3 guidance could refer to Section 6, and, in particular, the exemplars in Box 3 and illustration of Figure 5 for defining significance criteria.

CONSIDERATION OF CUMULATIVE EFFECTS

QUESTION 4: TO WHAT EXTENT DOES THE OVERVIEW PROVIDED FOR ASSESSING CUMULATIVE EFFECTS HELP CONVEY THE EXPECTATION ON WHAT OTHER RELEVANT PROJECTS (EXISTING OR PLANNED) SHOULD FORM PART OF AN ASSESSMENT?

The approach proposed for cumulative effects appears to be contrary to EIA good practice and should be revised for clarity. In particular, the guidance that, ‘if a new oil and gas development project was being tied-back to an existing oil and gas project it would be expected that the cumulative effects of the scope 3 emissions from both projects would be included in the assessment’ is unhelpful and subject to possible misinterpretation.

There are two separate points to consider here. Firstly, the well-established approach to determining cumulative effects with other relevant projects, which is usefully set out in the Planning Inspectorate Guidance and is typically concerned with the effects of multiple projects ‘stacking up’. Secondly, there is the nature of GHG emissions which relate to a global, rather than regional or national, area of effect. This needs to be considered.

Standard approach to cumulative effects assessment

For example, if three separate large housing developments are being prepared or are in the process of being determined, then traffic calculations should, as well as presenting their own development’s traffic impacts, take into account the cumulative effect of all of the currently proposed developments, assuming they were to all be given permission and brought forward, following the principles of the precautionary approach and using a reasonable worst-case.

From a GHG perspective, the approach would follow that you would calculate the development’s own additional GHG emissions (above the baseline – which should be the ‘do nothing’ baseline) as the first step. You would then contextualise these emissions as set out in the guidance (and as described above). The next step, to take account of the cumulative effects, would be to look at the reporting impacts of any published EIAs (or accessible information) for other oil and gas developments (or similar large GHG emitters) that are also in the process of being determined or being brought forward (see PINS guidance). You should then present an estimate of the total impact of all the projects if they were all to be granted permission, using the same criteria as used for the individual project, i.e., policy and legal compliance with respect to the trajectory to net zero. This will require evidence of sector-wide net zero compliant budgets, existing production licences, and any gap of headroom in these to be met by new oil and gas development, to inform practitioners’ project assessments.

The purpose of the cumulative assessment is to ensure that the decision makers, stakeholders and consultees are aware of the cumulative effects of all the projects being proposed has been considered.

To give an example from offshore wind farms, three projects were proposed at around the same time in 2008 and 2009, Docking Shoal, Race Bank and Dudgeon. Each project was reporting impacts to ornithology that were individually reported as not resulting in major adverse effects. Taken together, however, the cumulative impact (all three projects reported some impacts on ornithology) was determined by statutory bodies and the government as significant adverse, i.e., the cumulative effect was considered unacceptable by the decision makers. As a result of the cumulative assessment, one project, Docking Shoal, was refused permission. If the projects had been considered in isolation, the cumulative impacts may not have been properly assessed and identified.

Applying this logic to oil and gas, a proposed development should not only report their own emissions but should also report on the reported or likely emissions from other projects being brought forward concurrently, combining these emissions to provide a narrative and context about the quantity of the combined emissions and put this in the context of the transition pathway to net zero. This could be usefully contextualised against a UK net zero transition compliant carbon budget for oil and gas production, for example. Evidence for such a compliant sectorial budget and its reduction trajectory would need to be provided by DESNZ to facilitate this in assessments, including consideration of how much budget is covered by existing production licences.

Nature of the atmosphere as a global receptor

GHG emissions by their nature have a cumulative global effect, and the atmosphere-ocean-land system balance of GHGs is highly sensitive to all cumulative emissions as it has exceeded the capacity to absorb emissions without significant climate change occurring. As set out in the IEMA guidance, the GHG emissions from all projects will contribute to climate change, the largest interrelated cumulative environmental effect. Furthermore, GHG emissions will inevitably have a combined environmental effect that is approaching a scientifically defined environmental limit. As such, any GHG emissions or reductions from a project might be considered to be significant.

Therefore, GHGs are unlike most of the other environmental and social effects assessed in a project level EIA which typically identify impacts that are spatially closely related to the development. The spatial nature of cumulative impacts is critical in most other forms of cumulative assessment scoping which look at zones of potential overlapping effects, typically at a local or regional scale. However, the global context of GHGs means that the approach to cumulative effects needs to be different. Therefore, it will be important to set the scope of the cumulative effects assessment during the EIA scoping and agree this with the consenting body.

It seems rational that for GHGs, to provide a sectoral context, it is useful to report cumulative impacts in a twofold manner. Firstly, the project's GHG emissions combined with all other proposed but not yet determined oil and gas emissions, to derive a total additional GHG proposed, contextualised against the UK's carbon reduction strategy, policy commitments, carbon budgets and trajectory to net zero. Secondly, this should be contextualised further by adding these additional proposed GHG emissions (the first cumulative total) to the future baseline of all existing operational oil and gas emissions ongoing annual total (based on operational lifespan and production estimates), again, contextualised within the UK's carbon reduction strategy, policy commitments, carbon budgets and trajectory to net zero.

Returning to the consultation text, the example of a physical tie-back to an existing project is therefore not a good example of cumulative effects. In this example, if the proposed development causes a change in GHG emissions to occur at the existing project through a tie-in, then that is an impact of the proposed development.

Assuming the existing project already has permission to operate, and this is unaffected by the new proposal in terms of outputs, then these would not be defined as cumulative impacts of another project currently going through consenting. It could however be captured under the second example of cumulative reporting, listed above, if you sought to also provide a total cumulative emissions report for the sector, combining proposed and existing emissions from all projects.

QUESTION 4(A): DO YOU HAVE ANY OTHER SUGGESTIONS THAT COULD BE CONSIDERED?

The guidance should be revised to be clearer on the assessment of cumulative effects and reference the relevance of all applicable cumulative sources of emissions. The role of changes in GHG emissions at other particular oil and gas projects should be clarified with respect to the current and future baseline, as set out in responses above. The government should publish a clear carbon budget for oil and gas emissions in line with the net zero trajectory against which cumulative assessments could be monitored and contextualised.

MITIGATION MEASURES

QUESTION 5: TO WHAT EXTENT DOES THE DRAFT SUPPLEMENTARY EIA GUIDANCE PROVIDE CLARITY ON HOW TO APPROACH IDENTIFYING SUITABLE MITIGATION MEASURES AND SUBSEQUENTLY IMPLEMENTING THOSE MEASURES?

The hierarchy of mitigation measures is well stated. However, it provides no additional guidance or clarity on, 'how to approach identifying suitable mitigation measures and subsequently implementing those measures'. IEMA's GHG guidance and more recent guidance on the Mitigation Hierarchy (2024)⁹ both reiterate the importance of the application of the mitigation hierarchy, which starts with avoidance and the consideration of alternatives. The application of the mitigation hierarchy to oil and gas production with regard to GHG emissions would be to implement the key alternative to oil and gas production to produce combustion fuels, namely, it would be to provide alternative fuels that do not require combustion and release of GHGs. Therefore, the first step of the mitigation hierarchy for an oil and gas site with respect to GHGs would be to not proceed with the project. This is unlikely to be promoted by a project developer as it would negate the project. In the absence of the *avoidance* step, is the prevent step.

Similar to avoid, the *prevent* step is only feasible with carbon capture and storage, which is not available at present, and unproven, for industrial sites and may lie outwith the developer's and consent authority's control. Carbon capture is not available either, and unlikely to be made so, for combustion in vehicles and homes, therefore the prevent step, like the avoid step, is likely only achievable if the oil and gas is not produced. With regard to the next step, *reduction*, it is unclear how the scope 3 GHGs will be reduced. There may be some good practice measures available for the production process and fugitive emissions reduction measures, but as the bulk of the emissions are scope 3 this does not prevent the emissions from end user combustion.

The final step is offsetting, which as a measure of last resort, is not likely to be promoted by an oil and gas producer and would be difficult to apply to scope 3 emissions. Offsetting has also been criticised widely for poor

⁹ IEMA (2024) Impact Assessment Guidelines: Implementing the Mitigation Hierarchy from Concept to Construction.

governance and quality. Given the difficulty in applying the avoid, prevent and reduce steps, if the government wants to implement the mitigation hierarchy as stated, then realistically this would involve major offsetting commitments from the oil and gas producer, that will need to be secured and delivered, possibly through large scale afforestation, however this would need careful thought and design.

QUESTION 5(A): DO YOU HAVE ANY OTHER SUGGESTIONS THAT COULD BE CONSIDERED?

It should be recognised that scope 3 emissions are not amendable to avoidance, prevention or reduction. With regard to the final step of offsetting, the problem with GHGs is that offsetting is unproven and beset with difficulties; even with proven methods such as afforestation, the time lag between the carbon uptake of the forest in comparison to the GHGs released from the scope 3 combustion means that it is likely to have negligible effect in terms of mitigation.

Therefore, given that there is evidence that there are already sufficient reserves of oil and gas from committed projects to meet existing and future needs, it would be more rational to apply the avoidance step, not proceeding with new oil and gas sites and so ensure that additional GHGs are not emitted, taking account of the climate crisis, policy and legislation.

ENVIRONMENTAL PROTECTION OBJECTIVES

QUESTION 6: ARE THE EXPECTATIONS ON ENVIRONMENTAL PROTECTION OBJECTIVES CLEAR?

The consultation ends with a mention of territorial application, with respect to environmental protection objectives and the Climate Change Act 2008. IEMA would be concerned if projects seek to reduce their attribution of GHG emissions for scope 3 by saying that the combustion will take place outside of the UK territory.

Following the polluter pays principle, the proximity principle (rectification at source), and the precautionary principle, it should be mandatory for all scope 3 emissions to be assumed to be emitted within the UK. Firstly, because this may indeed be the case (precautionary principle), secondly because the global nature of the atmosphere is that all emissions are global, thirdly as a matter of good governance we should take responsibility for the emission for which the project is directly responsible, via its production and extraction (polluter pays principle, and proximity principle).

QUESTION 6(A): DO YOU HAVE ANY OTHER SUGGESTIONS THAT COULD BE CONSIDERED?

As above for Question 6.

FURTHER INFORMATION

IEMA would welcome the opportunity to work with the Government to aid them in their review of impact assessment and planning reforms. IEMA has access to over 22,000 sustainability and environment professionals working across all sectors and industries. Our membership includes national and international experts in all aspects of environmental assessment. We have been publishing good practice and methodological guidance for over 25 years and through the EIA Quality Mark and Impact Assessment Network are committed to driving good practice in Impact Assessment that helps to deliver sustainable development.

For more information on this consultation response please contact:

Dr Rufus Howard, FIEMA, CEnv

Policy and Engagement Lead – Impact Assessment, IEMA

policy@iema.net