



Energy

Green-e Renewable Energy Standard for Taiwan R.O.C.

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I. Introduction

This Green-e¹ Renewable Energy Standard for Taiwan R.O.C. (“Taiwan Standard”) document provides the Green-e Energy program’s requirements for certified renewable electricity sales and consumption in Taiwan.

The Green-e Energy program is a voluntary certification program that promotes the use of high-impact renewable electricity generation by providing environmental standards and consumer protection to support voluntary purchasing and use of renewable electricity. High-impact renewable energy standards and certification accelerate the development of renewable electricity generation and renewable electricity markets, and provide consumers a meaningful mechanism through which they can express demand for renewable electricity.

This Taiwan Standard document was developed as a Regional Standard under the *Green-e Framework for Renewable Energy Certification* (“Framework”), with input from local and international stakeholders, by the non-governmental organization Center for Resource Solutions (“CRS”) that administers the Green-e Energy certification program. For more information and background on the Green-e Energy program and the Framework, visit www.green-e.org.

Sellers and users of renewable electricity and Energy Attribute Certificates (“EACs”) may apply to CRS to offer renewable energy products certified under the Taiwan Standard or to certify renewable energy usage by visiting the above website. The Taiwan Standard applies to the certification of renewable electricity transactions and use, and not, for example, the certification of generation equipment.

In the event of any conflict between the English version of any Green-e document and a translated version, the English version shall prevail.

A. Structure of this Document

The Taiwan Standard is organized to provide information about criteria for Green-e Energy certified Renewable Energy Products:

Section 1: Background on CRS and the Green-e Energy program, definitions in addition to the Green-e Glossary and the geographic coverage of the Taiwan Standard.

Section 2: Types of Renewable Energy Products and the types of consumers that may purchase certified products.

Section 3: Requirements for renewable electricity generation facilities.

Section 4: Requirements for including all renewable energy benefits for the consumer, avoiding double counting and maintaining environmental impact.

Section 5: Verification, renewable electricity tracking systems and customer disclosure.

Section 6: Governance, revisions to the standard and grievances.

¹ “GREEN-E” is a trademark of the Center for Resource Solutions, registered in the U.S. and other countries.

B. Definitions

The Green-e Energy program publishes a glossary that defines many of the terms used throughout the Taiwan Standard and other Green-e Energy documents. The glossary is available at www.green-e.org/glossary. Taiwan law and regulation may contain additional rules related to terms or concepts that appear in this document.

In addition, certain definitions specific to the Taiwan Standard are provided below:

Energy Attribute Certificate (“EAC”): A contractual instrument that represents and conveys all attributes of renewable electricity generation, without requiring that the electricity itself be sold with the attributes. Such attributes include, but are not limited to: the renewable resource type used to generate the electricity; the location of the generation; the time period (e.g. month) of generation; the air emissions associated with generation (i.e. the emissions factor or rate); all other legally available environmental benefits of generation; and all other information relevant to using and claiming the benefits of generation. When a generator delivers electricity to the grid, it is able to sell these attributes bundled together in the form of an EAC to another party who draws electricity from the grid, as a means of tracking who is buying and using the renewable electricity. EACs as defined here are intended to be consistent with The World Resources Institute’s *Greenhouse Gas Protocol* for the purposes of greenhouse gas accounting and Scope 2 claims.

Energy Attribute Certificate Product: This refers to EACs when they are marketed to electricity consumers as a way to use renewable electricity, without retail electricity supply necessarily being provided to the user by the EAC seller. See also Section II.A.2. Note that EACs must be used to substantiate the delivery of any type of Renewable Energy Product, not only EAC Products.

Participant: Entities that have entered into a Green-e certification agreement with CRS are referred to as “Participants” in this Taiwan Standard. Participants may be electricity retailers, sellers of renewable EACs, the sellers or purchasers under a renewable electricity power purchase agreement or entities undertaking other means of procuring and consuming renewable electricity; see Section II.B for further details. Each Participant must have in effect one or more contracts with CRS in order for their Renewable Energy Products to be Green-e Certified. Only Participants may market and sell Renewable Energy Products as Green-e certified. Unless specifically permitted by CRS, marketing renewable energy as Green-e “eligible” or “certifiable” (or using similar words that imply certification where it does not exist) is not allowed.

Renewable Electricity Product: Retail electricity supply that is sourced from renewable resources and offered to electricity consumers, where both electricity and EACs are provided to the consumer. Renewable electricity products are one type of renewable energy product that can be Green-e certified, and are distinct from EAC Products (which do not include electricity supply). See also Section II.A.1.

Renewable Energy Product: The renewable energy procurement options certified by CRS under the Taiwan Standard are collectively referred to as “Renewable Energy Products”. See Sections II.A and II.B for details of which product types may be used. Renewable Energy Products include all EAC Products and Renewable Electricity Products. Note that each Renewable Energy Product type is distinct and may be subject to different rules in the Taiwan Standard.

C. Usage and Geographic Range of the Criteria

These certification criteria are intended to be used by Green-e Energy Participants that are selling and/or using renewable electricity and EACs that are generated in Taiwan Proper, Kinmen, Matsu or Penghu (collectively “Taiwan” throughout this document). Participants must have an active contract of the appropriate type with CRS in order to claim certification under the Taiwan Standard, and must comply with all rules in order to remain certified under the Taiwan Standard year-on-year.

II. Product, Consumer and Market Types

A. Renewable Energy Product Types

1. Electricity Products: Electricity purchasing where electricity and EACs are delivered together as the consumer’s electricity supply, such as a self-usage, direct supply, wheeling or renewable electricity offered by an electric retailer.
2. Energy Attribute Certificate Products: Sale or use of EACs, independent from retail electricity supply.

B. Means of Renewable Energy Procurement

The product types in Section II.A above may be Green-e Energy certified when provided to users in the following ways, all of which require that the renewable attributes be conveyed to the consumer claiming to use renewable electricity:

1. Self-consumed from an owned or leased on-site renewable electricity generator.
2. Delivered via a direct electrical connection between the generator and the user.
3. Delivered from the generator to the user through the electricity grid, for example through a power purchase agreement (“PPA”) or wheeling.
4. Energy Attribute Certificates sold separately from electricity supply (if and when legally available in Taiwan).
5. Renewable electricity supply offered to consumers by electricity retailers.

See also Section III.D.3 addressing on-site generators providing electricity to the load on which it is installed versus exporting it to the grid.

C. Consumer Types

Certified Renewable Energy Products may be sold to any business, institutional or industrial retail electricity consumer (collectively “non-residential” consumers) or residential retail electricity consumers as allowed by law and regulation in effect at the time of sale (or at the time of use, in the case of Participants certifying their EAC purchases through a Green-e Direct contract with CRS).

The Green-e program does not endorse renewable electricity usage claims that are made by electricity users outside of Taiwan that buy a Renewable Energy Product certified under the Taiwan Standard,

unless the consumer is applying the purchase to electricity consumed within Taiwan. Such claims may be allowed by other programs, however, so Green-e certified sales made to consumers outside of Taiwan are not prohibited. See also Section V.C on Consumer Disclosure.

III. Sources of Generation

The following criteria apply to all Green-e Energy certified Renewable Energy Products.

A. Renewable Resource Types

The following types of renewable electricity generation may be used in Green-e Energy Certified renewable energy products in Taiwan. Other technology/resource types may be added in the future in response to market demand, consistent with the Framework.

1. Solar, including photovoltaic and solar thermal electric.
2. On-shore wind.
3. Off-shore wind.
4. Geothermal.
5. Ocean-based energy resources captured through tidal and wave technologies, if located in an area with permitting processes specific to the resource type at the time of construction and if the generator is fully licensed at the regional and central government level (as applicable).²
6. Hydropower with a capacity of 20MW or less that is eligible under the Renewable Energy Development Act (“REDA”) and:
 - a. Does not use an impoundment; or
 - b. Is new generation capacity on an existing impoundment; or
 - c. Is a turbine in a pipeline, irrigation canal or other conduit, as long as any energy used to create the flow of water/hydrostatic pressure is primarily for non-energy purposes such as transporting potable water, irrigation, or waste transport, and not for creating energy storage.

Renewables from new impoundments of water may not be used.

For hydropower projects that do not meet the applicable New Date (see Section II.E) but do meet all other relevant criteria in the Taiwan Standard, electrical energy increases due to improvements made on or after the applicable New Date may be used if:

- they are not due to routine maintenance (i.e. output would be increased compared to original design)
- they do not increase water storage capacity or the head of an existing water reservoir

2. The Green-e Governance Board reserves the right to conduct additional ad hoc review prior to the generator's output being used in a Green-e Energy certified product and to reject facilities with serious environmental impacts. Green-e Energy Participants or generators of electricity using tidal- and wave-based resources should contact CRS with questions.

- independent third-party reporting demonstrates that increased annual generation of electrical energy will result from these improvements

Also note that only the increased annual generation of electrical energy due to improvements may be used in Green-e Energy certified products. Improvements may include, but are not limited to, the following measures:

- Rewinding or replacing the existing generator
- Replacing turbines or significantly modifying turbine runners
- Adding a minimum flow unit at an existing facility
- Computerizing control

CRS must review and approve improvements prior to the hydro facility's increased output being used in a Green-e Energy certified Renewable Energy Product.

B. Vintage of Renewable Generation

A Renewable Energy Product certified under the Taiwan Standard and sold in a particular calendar year (January 1 – December 31) may include only renewable electricity that is generated during the same calendar year, or during the 3 months of the following year if the Participant needs to true-up its sales from the previous year.

C. Generator Age and “New Date”

For the output of a renewable electricity generator to be used in a Green-e Energy certified transaction made in a particular calendar year, the generator itself must meet at least one of the following conditions in relation to the applicable New Date (defined below), to encourage and support new renewable capacity:

1. The generator was first placed in operation and on the grid on or after the New Date that is applicable to the calendar year of sale³
2. The generator is a separable improvement to or enhancement, made on or after the applicable New Date, of an existing operating generator that was first placed in operation prior to the applicable New Date, such that the proposed incremental generation is contractually available for sale and metered separately from the existing generation at the generator

The New Date that is applicable to a given year of sale of a Green-e Energy certified Renewable Energy Product is shown on the following table, with the New Date continuing to advance by one year each year after 2034:⁴

3. Test electricity put onto the grid before a generator's official operational date can be used in a certified Renewable Energy Product.

4. For example, a certified Renewable Energy Product sold in 2031 would have to use generation from generators that came online during or after 2017. The next year, in 2032, the New Date would increase to 2018, and any generators built in 2017 would no longer be eligible. This rule allows generators up to 15 full calendar years from their online date to provide output that may be used in a Green-e Certified Renewable Energy Product.

Year Certified Renewable Energy Product is Sold	Applicable New Date
2020-2031	2017
2032	2018
2033	2019
2034	2020

Long-term purchases or use of renewable electricity or EACs, where the purchase contracts were executed between the generator and purchaser of the certified Renewable Energy Product within 12 months of the date that a generator first met one of criteria 1 – 2 above and where the term of the contract extends beyond 15 years, may be allowed to remain eligible for the entirety of the contract term or 25 years, whichever is shorter.

D. Location of Generators

1. Geographic Location

Generators providing electricity or EACs for certified Renewable Energy Products must be located within Taiwan. EACs may be traded across the islands listed in Section I.B. All on-site generation facilities must be located on structures compliant with relevant existing building codes, regulations, and laws.

2. Grid-Connected Generators

a. Renewable Energy Products that are sold by a Participant to a retail customer

Generators must be one of the following:

- i. directly connected to a grid
- ii. connected behind the meter to a grid-connected electricity user
- iii. part of a microgrid that is able to connect to the grid
- iv. part of a microgrid that is not able to connect to the grid, but generators are only eligible when the retail customer receiving the Renewable Energy Product is connected to the same microgrid as the generator

b. Renewable Energy Products used by the Participant itself

Generators must be one of the following:

- i. directly connected to a grid
- ii. connected behind the meter to a grid-connected electricity user
- iii. part of a microgrid that is able to connect to the grid
- iv. part of a microgrid to which the Participant is connected
- v. electrically connected to the Participant; in this case the generator is not required to be grid-connected or co-located with the Participant

3. Consumer-Sited Generators

Generation from generators co-located with electricity load may be used for all Renewable Energy Product types. See also Sections III.D.2 on grid connection and IV.C on claims.

E. Electricity Products that Combine EACs and Undifferentiated Electricity

EACs are allowed to be combined with undifferentiated or system mix electricity for sale as a certified Renewable Electricity Product if all of the following conditions are met:

1. The emission rates per kWh for sulfur dioxide, nitrogen oxides and carbon dioxide for the electricity delivered with the EACs is lower than or equal to the average emissions rates⁵ of consumed power of the grid; and
2. For the electricity from which the EACs were derived, there are processes, policies and/or other methods in place with the electricity retailer and/or by the relevant government entity(ies) ensuring that such electricity is not marketed or represented as renewable electricity that is delivered to retail electricity users.

If criteria 1 – 2 above cannot be met, the Renewable Energy Product will either need to be marketed as an EAC product or the Participant must purchase generation for the product through bundled renewable electricity purchases where the Participant procures and sells the electricity and the attributes from the same generator.

F. Emissions Limits

All generation facilities must be in compliance with all applicable laws and regulations regarding emissions limits and other relevant emissions-related criteria.

G. Parasitic Load

Renewable electricity consumed as parasitic load (load that contributes to the process of electricity generation) of a generator may not be used toward Green-e certification.

IV. Renewable Energy Product Specifications

A. Fully Aggregated Renewable Generation Attributes

To the extent allowable under Taiwan's legal and regulatory structures, all attributes that can be owned that are associated with the electricity generation must be aggregated in a certified Renewable Energy Product. None of the attributes of generation may be sold off, transferred, or claimed elsewhere or by another party. There must be a legally enforceable contract, instrument (e.g. EAC), or collection of contracts and/or instruments in place to substantiate the exchange and exclusive ownership of the attributes of renewable electricity generation. These attributes include, but are not limited to, all the

5. Emission rates of default retail electricity supply should be based on the most detailed and recent data provided by the relevant government-approved body that collects and publishes such data, unless one or more of Taiwan's transmission system administrators, electric retailer oversight body(ies), or other authorities makes more up-to-date and accurate information available. Emission rates will be checked by CRS during annual verification.

greenhouse gas emission benefits associated with the unit of renewable electricity when it was generated, including avoided carbon dioxide benefits. If a generator receives carbon offsets for an amount of renewable electricity generation,⁶ those offsets must be retired on behalf of the certified sale of that renewable electricity/those corresponding EACs.

1. Energy Attribute Certificates

Energy Attribute Certificates, if issued for the transacted generation, must be included and retired/ cancelled by or on behalf of the retail user of a Green-e Energy certified Renewable Energy Product. All environmental attributes must be included in certified transactions, whether or not EACs are issued.

2. Carbon Legislation/Regulation

Article 8 of the Taiwan R.O.C. Greenhouse Gas Reduction and Management Act (announced 2015-07-01) requires a carbon cap-and-trade program to be implemented in Taiwan. Once the program is implemented, CRS will evaluate the program and update the Taiwan Standard as necessary.

Article 28 of the Taiwan R.O.C. Electricity Act (amended 2019-05-22) requires that electricity sold by an Electricity Retailing Utility Enterprise meet certain carbon emission factor levels. Renewable electricity and EACs used to comply with the electric power sales emissions rate requirement of Article 28 may not be used in a Green-e Energy certified Renewable Energy Product.

B. Regulatory Surplus: Renewable Quotas, Targets, Other Mandates and Incentives

Green-e Energy Certified Renewable Energy Products must be comprised of renewable generation over and above any amount required by applicable government or regulatory requirements or legislation. The Green-e Energy program does not certify renewable electricity or EAC sales that result in double counting, including double counting between regulatory compliance markets and voluntary markets.

EACs or renewable electricity from generators that obtain tax or financial incentive payments unrelated to delivery of renewable electricity to a particular buyer or user may qualify under this Standard (to the extent allowed by law, regulation, and contract language governing the tax or financial incentives program), so long as these incentives do not also claim the EACs or other attributes.

Below is a non-exhaustive list of how certain specific renewable energy policies in Taiwan are treated.

1. Renewable Energy Development Act and City- and County-Level Renewable Electricity Requirements

Renewable energy used for compliance with any of the following renewable energy purchasing requirements may not be used in a Green-e Energy certified Renewable Energy Product:

- a. The Renewable Energy Development Act requirements for retail electricity consumers contracting for a certain capacity to generate or purchase a minimum amount of renewable electricity

⁶ Examples include Certified Emissions Reductions issued for the generator under the Clean Development Mechanism of the Kyoto Protocol or a voluntary carbon offset standard for which the generator has registered.

- b. A city- or county-level renewable electricity quota

However, CRS does not prohibit consumers of Green-e Energy certified Renewable Energy Products from attempting to report that consumption under either of the requirements listed in a and b above. Separately, on a case-by-case basis and depending on the rules of the applicable above regulation, CRS may at its sole discretion allow such required renewable energy procurement to be included in a Green-e certified Renewable Electricity Product that provides 100% of the obligated purchaser's electricity needs.

2. Feed-In Tariff

Renewable electricity generation that receives the Feed-In Tariff ("FIT") is not eligible for use in a Green-e Energy certified Renewable Energy Product.

C. Double Counting, Double Selling, and Double Claiming

A given amount of eligible renewable electricity and any associated attributes can be applied to an electricity consumer's claim of using renewable electricity only once.⁷ Renewable electricity or attributes that can be reasonably attributed to a party other than the intended recipient may not be used in Green-e Energy certified Renewable Energy Products. Examples of prohibited double uses include, but are not limited to:

1. When the same megawatt-hour ("MWh") or attributes are sold to more than one party, or any case where another party has a conflicting contract for the attributes or the renewable electricity;
2. When the same MWh is claimed by more than one party, including any expressed or implied environmental claims made pursuant to electricity coming from a renewable electricity resource, environmental labeling or disclosure requirements. This includes representing the electricity from which attributes are derived as renewable if the EACs are not also owned and retired/cancelled;⁸
3. When the same MWh is used by an electricity provider or other entity to meet a delivery or consumption mandate for renewable energy (such as a quota) and is also used in certified sales, transactions, or consumption under this Standard; or
4. When another party uses one or more attributes of the renewable generation (See Section IV.A. on Fully Aggregated Renewables for details). This includes when a MWh or associated attributes are sold as a Renewable Energy Product to one party, and one or more attributes associated with the same MWh of generation (such as carbon dioxide reduction or offset) are sold to another party.

In all cases, the relevant government agency or agencies in Taiwan must be notified, by or on behalf of the Participant in writing at least annually, of all generation used in Green-e Energy certified Renewable Energy Products. A renewable energy tracking system or other infrastructure that already provides this information to the relevant agency or agencies may satisfy this requirement if approved by CRS.

7. For further resources on double claims, see www.resource-solutions.org/learn/rec-claims-and-ownership/

8. An example of such representations includes use of the renewable energy in calculating product or portfolio resource mixes for the purpose of marketing or disclosing to electricity end-users when the attributes have been sold off or claimed separately.

D. Minimum Purchase Quantity

Green-e Energy certified Renewable Energy Products sold to non-residential electricity consumers have no minimum purchase quantity requirement.

Green-e Energy certified Renewable Energy Products sold to residential electricity consumers must contain at least the following minimum amounts of Green-e Energy eligible renewable energy:

- 1. EACs:** When sold on a one-time basis to a residential electricity consumer, the minimum allowable purchase quantity is 75 kilowatt-hours (“kWh”). If sold on an ongoing basis to a residential electricity consumer, the minimum allowable purchase quantity is 75 kWh per month.
- 2. Renewable electricity programs that provide certified renewable electricity in kilowatt-hours:** 75 kWh per month.
- 3. Renewable electricity programs that offer a percentage of electricity delivered as certified renewable:** Must provide at least 25% of electricity usage with eligible new renewables. If a Participant offers the option to provide less than 50% of a residential electricity consumer’s electricity use, they must also offer a 100% option to residential electricity consumers.

V. Additional Criteria

A. Third-Party Verification

Green-e Energy certification requires that certified Renewable Energy Products undergo an annual verification process to substantiate certified product-related purchases, sales, and claims. The Green-e Energy Participant must employ an independent qualified auditor to conduct this verification in accordance with verification procedures supplied by CRS. Required auditor qualifications are specified in the Green-e Energy Taiwan Verification Requirements. The results of the verification and selected supporting documents must be made available to CRS, and verification is not considered completed until all materials are submitted and accepted as complete and final by CRS. All audit costs are the responsibility of the Green-e Energy Participant undergoing verification.

B. Use of EACs and Renewable Energy Tracking Systems

All renewable MWh used in Green-e Energy certified Renewable Energy Products must be tracked in a renewable energy tracking system that is approved by the Green-e Energy program. As of the date of publication of the Taiwan Standard, the Taiwan Renewable Energy Certification (“T-REC”)’s renewable energy tracking system is approved to track EACs that are used in Green-e Energy certified Renewable Energy Products. Additional details on the use of this system, as well as a list of any other approved tracking systems, are available at www.green-e.org.

For all generation used toward a Green-e Energy certified Renewable Energy Product, each Green-e Energy Participant must use an account in an approved tracking system to substantiate the Participant’s certified sales in a given calendar year following procedures in the Green-e verification protocols.

All costs associated with use of any approved tracking system are the responsibility of tracking system users. Tracking systems seeking approval under the Taiwan Standard will be assessed by CRS against the applicable criteria in the Framework.

C. Consumer Disclosure

Participants selling Green-e Energy certified Renewable Energy Products must disclose product information (including price, terms and conditions, a product content label and that the Renewable Energy Product is certified under the Taiwan Standard) to each consumer prior to their purchase of the Renewable Energy Product. Participants must also make additional disclosures in the case that the Renewable Energy Product changes during the term of the purchase agreement with the affected consumer. Required disclosures will be detailed in the applicable Green-e Energy Code of Conduct.

D. Additional Requirements for Renewable Electricity Products

1. Regulatory Approval of Electricity Products

For certified Renewable Electricity Products offered by government-owned or government-regulated electricity providers, certification is only available to such products that have been approved, prior to the product's nomination for certification, by the appropriate regulatory or oversight body with jurisdiction over the program.

2. Pricing of Electricity Products

For Renewable Electricity Products approved under Section V.D.1, the "above-market" costs of the bundled renewable electricity or EACs used for a certified Renewable Electricity Product shall be allocated only to customers of the approved product. If such costs are related to public policy initiatives that the electricity provider's regulators deem acceptable to be paid by all customers (not only by the customers of the certified product), the electricity provider may appeal to the Green-e Governance Board for approval of the electricity product.

VI. Governance and Revisions to the Standard

The Taiwan Standard is a dynamic document and may be updated over time to accommodate changes in renewable electricity markets, policy changes that affect renewable energy, and/or innovations in renewable energy technology, as well as to reflect relevant changes in the Framework. Please see Section VI of the Framework for details on Governance and on the impacts of changes to Green-e certification program rules, which also apply to the Taiwan Standard. Participants should review their Green-e Energy certification agreements for provisions concerning amendment of governing documents.

Details of the standard-setting process and of how to submit comments or grievances are available at: www.green-e.org/about/standard-setting.

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