



CARBON CAPTURE COALITION

Science-Based Target Initiative Corporate Net-Zero Standard Version 2.0 Draft

Carbon Capture Coalition Response

The Science-Based Target Initiative (SBTi)'s standards are a well-respected framework with companies around the world widely setting science-based targets based on SBTi's Corporate Net-Zero Standard (CNZS).

SBTi opened public consultation from *November 6, 2025, until December 12, 2025, at 11:59 PM PT*, inviting stakeholders to provide feedback on the **revised [Corporate Net-Zero Standard Version 2.0 Draft](#)**.

In the proposed standard, carbon capture technologies are eligible at electric generating units, but must meet a 95 percent capture rate.

Context: C16.1 defines “eligible low-carbon electricity” as “[e]lectricity generated with direct GHG emissions equal to or less than 0.024 kg CO₂/kWh.” The accompanying footnote states, “This is a conservative estimate of natural gas CCS with a 95% capture rate. Also note: The net zero benchmark (long-term) for electricity purchasing is 0.001 kg CO₂/kWh in line with the SBTi Power Sector pathway, which reflects a mix of low-carbon sources.”

Issue: This definition excludes all commercially available carbon capture and sequestration (CCS) technologies—95 percent capture with 50 percent cycle efficiency does not exist today. Additionally, the proposed standard does not identify whether this capture rate is on a per-unit or per-facility basis. Typically, a capture rate of 90 percent or higher is applied to the newest units with the longest remaining life, but not to older units that may be nearing retirement. Additionally, capture rates of 90 percent or higher are technologically feasible; however, rates approaching 95 percent substantially increase the cost of the capture system. A blanket 95 percent capture rate also does not account for routine operational downtime or potential equipment failure. As a result, the proposed definition effectively excludes power generated with CCS from eligibility in the SBTi Net-Zero Standard, discouraging investment in abating emissions from fossil-fired plants just as demand from those sources is increasing.

CCC Response: We are encouraged that SBTi recognizes the value of CCS for low-carbon electricity. Companies will capture as much carbon as is economically feasible, therefore the Standard must reflect market realities. A 95% capture standard is arbitrary and would be a significant barrier to CCS. The Standard does not define whether the capture rate is



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applied to the electric generating unit (EGU) or the entire facility. The Carbon Capture Coalition cites 2022 updates to the 45Q tax credit, requiring 75% capture design capacity per EGU as a viable standard, which results in significantly lower emissions than new and existing unabated gas.