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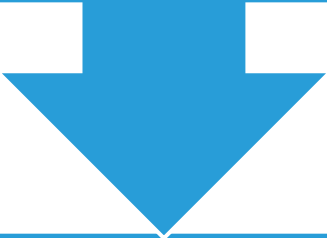
CORSIA Emissions Units and the Issuance of LoAs

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CORSIA Eligible Emissions Units are '*carbon offsets*' that have been approved by the ICAO Council, upon recommendation of an expert group, the Technical Advisory Body (TAB), for their use in CORSIA.



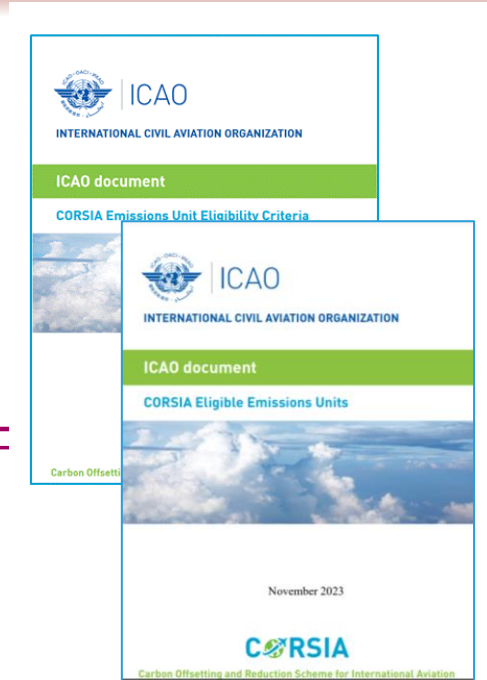
CORSIA Eligible Emissions Units meet the CORSIA Emissions Unit Criteria (EUC) by:

Originating from programmes that have procedures and measures in place that meet the EUC for Program Design Elements

Adhering to the EUC for Carbon Offset Credit Integrity, which are also assessed based on programme-level procedures and measures

CORSIA Eligible Emissions Units

- **CORSIA Implementation Element: *CORSIA Eligible Emissions Units***
 - Reflected in two ICAO documents referenced in Annex 16, Volume IV:
 1. *CORSIA Emissions Unit Eligibility Criteria*
 2. *CORSIA Eligible Emissions Units*
 - Both ICAO document have been approved by the ICAO Council
 - *CORSIA Emissions Unit Eligibility Criteria*:
<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>
 - *CORSIA Eligible Emissions Units* : <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>



- **CORSIA Eligible Emissions Units are determined by the ICAO Council, upon recommendation of the Technical Advisory Body (TAB)**
- **CORSIA Eligible Emissions Units meet the CORSIA Emissions Unit Criteria (EUC)**

Programme Design Elements Assessment Criteria

- Clear Methodologies and Protocols, and their Development Process
- Scope Considerations
- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Legal Nature and Transfer of Units
- Validation and Verification procedures
- Program Governance
- Transparency and Public Participation Provisions
- Safeguards System
- Sustainable Development Criteria
- Avoidance of Double Counting, Issuance and Claiming

Carbon Offset Credit Integrity Assessment Criteria

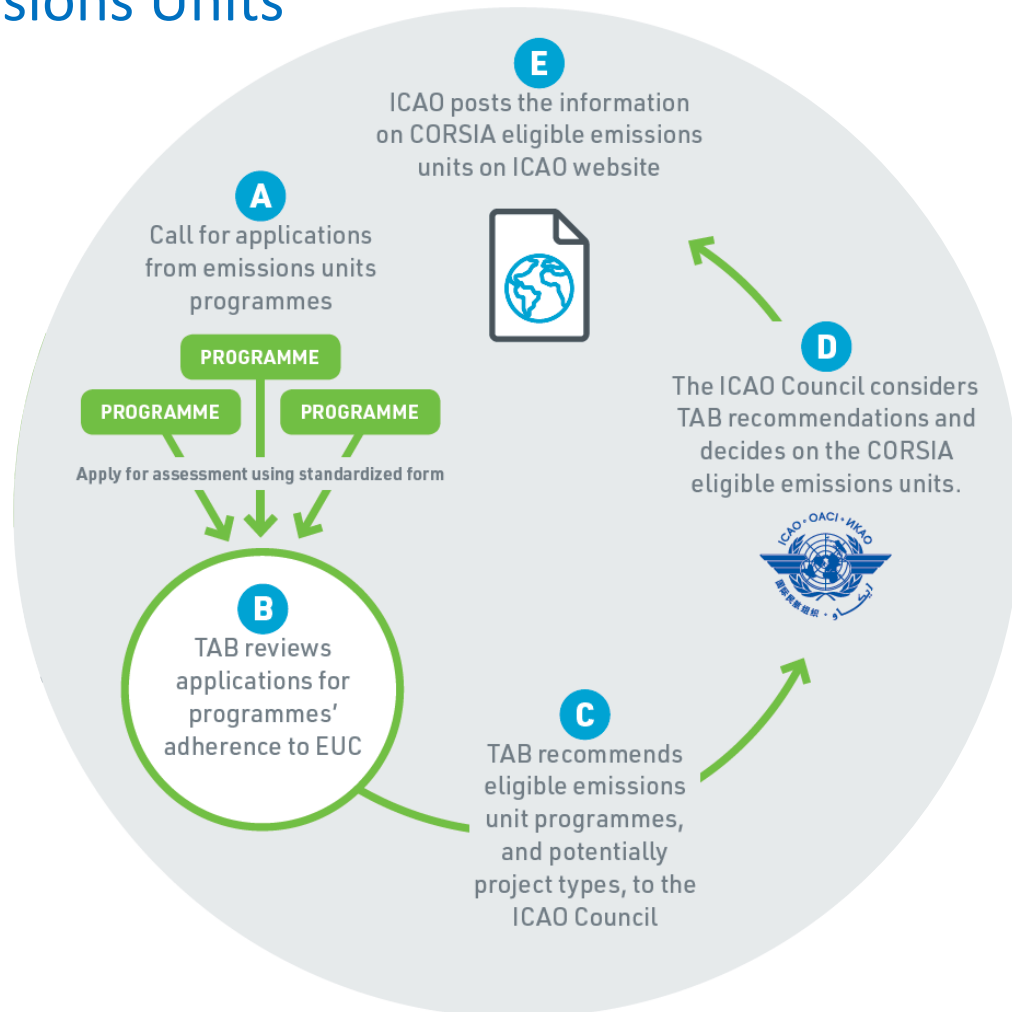
- Are additional
- Are based on a realistic and credible baseline
- Are quantified, monitored, reported, and verified
- Have a clear and transparent chain of custody
- Represent permanent emissions reductions
- Assess and mitigate against potential increase in emissions elsewhere
- Are only counted once towards a mitigation obligation
- Do no net harm

What is the TAB?

- In March 2019, the ICAO Council made the following decisions:
 - Approved the Emissions Unit Criteria, to be used by the TAB.
 - Established the Technical Advisory Body (TAB). The 19 members of the TAB are experts nominated by their States and approved by Council.
 - Approved the TAB Terms of Reference (TOR), which indicate that the tasks of the TAB are to:
 - ... undertake the assessment of emissions unit programmes against the emissions units criteria
 - ... develop recommendations on the list of eligible emissions unit programmes (and potentially project types) whose emissions units would be eligible for use under the CORSIA, for consideration by the Council
 - Since its establishment, TAB completed yearly assessments of applicants since January 2020, and submitted reports and recommendations to Council accordingly: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

Determining CORSIA Eligible Emissions Units

ICAO process for determining CORSIA Eligible Emissions Units



- A. Application:** Emissions units programmes apply for consideration to be eligible for CORSIA
- B. Assessment:** An expert group, the Technical Advisory Body (TAB), reviews emissions units programmes for their adherence to the CORSIA Emissions Unit Criteria (EUC)
- C. Recommendations:** TAB makes recommendations on CORSIA eligible emissions units to ICAO Council
- D. Decision:** The ICAO Council decides on CORSIA eligible emissions units
- E. Publication:** Information on CORSIA eligible emissions units is posted on the ICAO CORSIA website

As requested by Council, the TAB uses the CORSIA Emissions Unit Criteria (EUC) to assess emissions unit programmes:

- An **emissions unit *programme*** administers standards and procedures
 - for developing offset projects, and
 - for verifying and “issuing” offsets (units) created by those projects
- The CORSIA Emissions Unit Eligibility Criteria (EUC) focus on programme-level standards and procedures. TAB’s assessments also focus on the programme level.
- The TAB may also assess a programme’s rule-set as it pertains to specific activity “types”, e.g., sectors or emissions categories, and/or spot-check for thoroughness.

TAB does not assess offset retailers, project developers or individual projects

(See screening criteria in section 7.12 and 7.13 of TAB Procedures)

CORSIA Eligible Emissions Units – First Phase

The ICAO Council considered the TAB recommendations and approved **6 Emissions Unit Programmes to supply CORSIA Eligible Emissions Units for the first phase (2024-2026 compliance period):**

1) American Carbon Registry



2) Architecture for REDD+ Transactions



3) Climate Action Reserve



4) Global Carbon Council



5) The Gold Standard



6) Verified Carbon Standard



Note:

Not all units from these programmes are eligible for use in CORSIA.

Certain emissions units from these programmes are not eligible.

*Each programme's Scope of Eligibility is described in the ICAO document: **CORSIA Eligible Emissions Units***

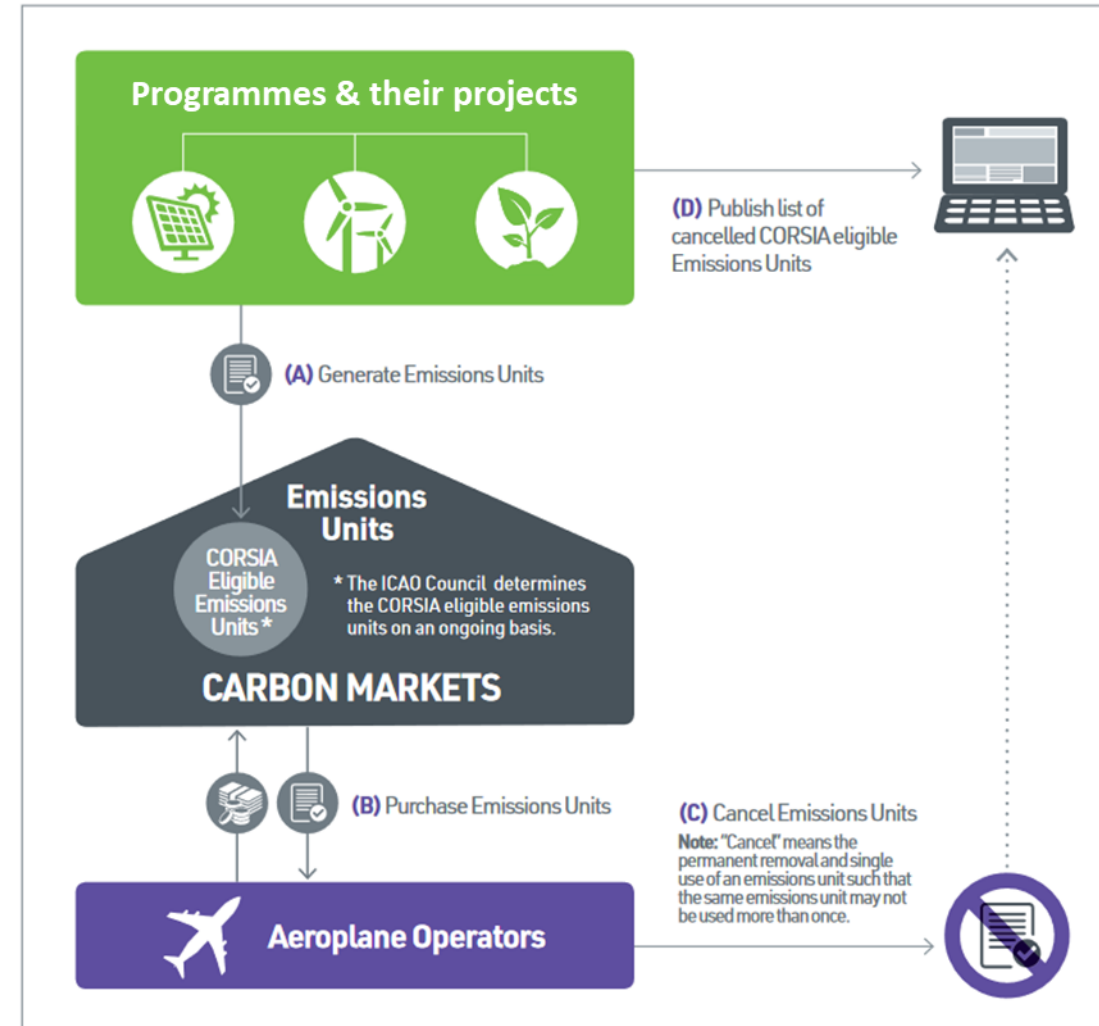
<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

The eligible emissions units from these programmes are:

from projects/activities that started their first crediting period from **1 January 2016** , and generated in respect of **reductions/removals ('vintages')** from **2021 to 2026**.

To fulfil its CORSIA offsetting requirements for a compliance period, an aeroplane operator must **purchase and cancel** CORSIA eligible emissions units (CEUs) equivalent to its **total final CO₂ offsetting requirements**:

- CEUs are generated by eligible CEU programmes that meet the CORSIA eligibility criteria (A)
- Operators purchase CEUs from the international carbon market (B)
- The cancellation of CEUs takes place within a registry designated by an eligible CEU programme (C)
- For transparency, cancellations are to be published on the registry's public website (D)



In the ICAO document “*CORSA Eligible Emissions Units*”, each eligible programme is listed with four sections, defining the nature of its eligibility:

A. Programme-designated Registry

- Lists the programme’s registry or registries and link(s) to each registry system
- Specifies further requirements for each Programme-designated Registry system
- Confirms receipt of the Application Form, Appendix D – *Emissions Unit Programme Registry Attestation*.

B. Eligibility Timeframe

- Identifies the CORSA period(s) when specified units from listed programme are eligible for use toward CORSA offsetting requirements. Currently, the listed programmes’ units are eligible for use toward CORSA offsetting requirements in the pilot phase (2021-2023 compliance period) and/or first phase (2024-2026 compliance period).

C. Eligible Unit Dates

- Identifies the date(s) associated with the creation of eligible units by a listed programme

D. Scope of Eligibility

- Specifies any limitations and parameters that apply to the scope of a listed individual programme’s eligibility in CORSA, defining also exclusions (if any) of the eligibility of certain emissions units according to, e.g., their activity type, unit type, methodology, programme element, procedural class.

ICAO document “CORSIA Eligible Emissions Units” (Example)

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry ³ https://americancarbonregistry.org/how-it-works/membership
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026.
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: <ul style="list-style-type: none">a) California and Washington Registry Offset Credits (ROCs)b) California Early Action Offset Credits (EAOCs)c) ERTs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the programme’s Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated⁶ to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped.d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have <u>not</u> been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷.

<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

- At the beginning of each year, TAB invites interested emission unit programmes to submit their applications for assessment.
- During 2025, TAB has **re-assessed programmes that are already eligible** for the CORSIA first phase, to recommend whether extend their eligibility to supply CORSIA Emissions Units for the 2027 – 2029 compliance period (part of the CORSIA second phase), for consideration by the ICAO Council in **October/November 2025**.
- In early 2026, **other programmes (not yet eligible) will be invited to apply** for the eligibility of 2027-2029 compliance period.
 - TAB will present its recommendations thereon to the ICAO Council in October/November 2026.
 - Successful programmes may also be approved retroactively for the first phase, which is well before the 31 January 2028 deadline for airlines to cancel units.

Assessment of Paris Agreement Crediting Mechanism (PACM) – Article 6.4

- In March 2023, The Council requested “that TAB undertake an assessment of the Paris Agreement Article 6.4 mechanism as soon as practicable, and that the scope of this assessment would include provisions relating to the transition of the Clean Development Mechanism (CDM) for eligibility under the CORSIA EUC.”
- Therefore, TAB started the screening of the programme to track the progress in the mechanism’s operationalization. TAB will undertake a full assessment of the mechanism as soon as it is operational.

Supply analysis for CORSIA Eligible Emissions Units

- On the basis of its recommendations on programme eligibility, TAB presents to the Council regular updates on potential supply of CORSIA Eligible Emissions Units.
- The latest supply analysis by TAB presented in October 2024, estimated the potential total supply of CORSIA Eligible Emissions Units for CORSIA’s first phase, as follows:
 - The **six fully eligible programmes** have the potential to issue up to around **900 million – more than 2 billion** CORSIA Eligible Emissions Units for **mitigation years 2021-2026**, if such units were to obtain host country attestation in accordance with the procedures assessed by TAB. Please also note that these figures **do not yet** reflect the **programme-specific eligibility parameters (methodologies and/or type of projects)** approved by Council in October 2024. TAB will incorporate these elements into its 2025 survey and unit supply analysis.

- The **host country attestation*** is a key measure defined by the EUC to avoid double claiming of units used in CORSIA, in particular units generated in respect of mitigation that occurred from 2021 onward.
- This is also a crucial factor that is linked to **the availability of CORSIA eligible emissions units**.
- Through the attestation, the host country confirms that emissions units generated within the scope of eligibility **approved by the ICAO Council**:
 - Will be used in CORSIA and are not counted toward any National Determined Contributions (NDCs) under Paris Agreement; and
 - Will be properly accounted (*i.e.* applying corresponding adjustments) in its national reports under Paris Agreement.
- Programmes that aim to issue and supply CORSIA Eligible Emissions Units for first phase, **as decided by the ICAO Council**, are **required to obtain the attestation from the host country** and to make it publicly available **prior** to label those units as eligible and use them in CORSIA.




*also known as **host country 'authorization'** under the UNFCCC Paris Agreement, Article 6.*

- The decision to issue an attestation is ultimately to be made by the host countries. ICAO Member States are encouraged to finalize their authorization letters in advance of the **deadline for aeroplane operators to cancel CEUs for the first phase (January 2028)**.
- As requested by the ICAO Council, the Secretariat is working to **raise awareness amongst relevant stakeholders on host country attestation**, with the following actions:
 - Inclusion of a dedicated section on this subject in the **May and June 2025** editions of the **CORSIA Newsletter**;
 - Inclusion of this topic on the **CORSIA Frequently Asked Questions (FAQs)**; and
 - Reference to this matter is included in **ICAO State Letters** issued in **April and July 2025**, whereby Member States are encouraged to facilitate the issue of host country attestations for the use of emissions units for CORSIA purposes.

A **voluntary standardized template** of host country authorization is now available on <https://unfccc.int/documents/646071>

A6.2-TMPL-RPTG-004



VOLUNTARY STANDARDIZED TEMPLATE^{1 2 3}
AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED
MITIGATION OUTCOMES FROM A COOPERATIVE APPROACH
 (Version 01.0)

PURPOSE

- This document provides the information outlined in paragraph 5 of decision x/CMA.6 in relation to the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach as referred to in decision 2/CMA.3, annex, paragraph 18.^{4 5}
- This document is:
 - The authorization referred to in decision 2/CMA.3, annex, paragraph 18; or
 - An attachment to the authorization referred to in decision 2/CMA.3, annex, paragraph 18.

I. ELEMENTS OF THE AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOME FROM A COOPERATIVE APPROACH

A: ELEMENTS RELATED TO THE AUTHORIZATION PROCESS

Party:	>> <i>Name of Party as per common nomenclatures.</i>
Authorization ID:	>> <i>ID of the authorization as per the tracking system of the authority that provides the authorization.</i>
Authorization date:⁶	Click or tap to enter a date.
Version:	01.0
Date of last change to the authorization, if applicable:	Click or tap to enter a date.
Effective date of the change to the authorization:⁷	Click or tap to enter a date.
Duration of the authorization:⁸	Start date: Click or tap to enter a date.

Questions?

Thank you...

Thank You

