

TECHNICAL ADVISORY BODY (TAB)
RECOMMENDATIONS ON CORSIA ELIGIBLE EMISSIONS UNITS

The following is an excerpt from the TAB Report of January 2020

4. TAB RECOMMENDATIONS FROM ITS FIRST ASSESSMENT

At an informal briefing to the Council on the progress of the first TAB assessment (October 2019), TAB Chairs explained that the TAB recommendations aim to answer some fundamental questions about eligibility decisions by the Council. These include:

- a) what are the general parameters of eligibility for all CORSIA Eligible Emissions Units and their programmes (i.e. in which years can these units be created, and how long can operators use them? What further actions should the programmes undertake?) (see Section 4.1);
- b) which programmes does TAB recommend for Council approval? (see Section 4.2);
- c) what was necessary to agree in order to finalize recommendations? (see Section 4.3); and
- d) what happens once the programmes have been approved? How does ICAO know if something goes wrong? (see Section 4.4).

4.1 GENERAL ELIGIBILITY PARAMETERS

4.1.1 TAB recommends the general eligibility parameters in this section for approval by the Council.

4.1.2 TAB-recommended eligibility timeframe and unit date eligibility¹

4.1.2.1 The following parameters of unit date eligibility apply to all CORSIA Eligible Emissions Units that are approved by the ICAO Council for use in the CORSIA pilot phase:

- a) eligible for cancellation for use toward CORSIA offsetting requirements in the **2021-2023 compliance cycle** (hereafter *eligibility timeframe*); and
- b) issued:
 - 1) to activities that started their first crediting period from **1 January 2016²**; and
 - 2) in respect of emissions reductions that occurred through **31 December 2020** (hereafter *eligible unit date*).

¹For the purposes of these recommendations, *Vintage* (A40-19, paragraph 20) and *Unit Date* (Annex 16, Volume IV, Appendix 5, Tables A5-7 and A5-8, field 5) have the same meaning.

² According to the crediting period start date specified at the time of registration.

4.1.2.2 *Extension of unit date eligibility.* The date(s) in paragraph 4.1.2.1 above may only be extended to apply to eligibility timeframes beyond the CORSIA pilot phase, and/or eligible unit dates after 31 December 2020, subject to Council decision and TAB recommendations. TAB may recommend such an extension to the Council where TAB's analysis identifies that an emissions unit programme is fully consistent with all of the EUC and guidelines when assessing the eligibility of emissions units with eligibility dates beyond 31 December 2020.

4.1.2.3 A summary of TAB's discussions and analysis that informed these recommendations is in Section 5.

4.1.3 **CORSIA Eligible Emissions Unit Programme-designated registries**

4.1.3.1 Once determined by the Council to be eligible to supply CORSIA Eligible Emissions Units, each programme must provide for and implement its registry system to identify its CORSIA Eligible Emissions Units as defined in these general eligibility parameters, and its respective programme-specific eligibility parameters; and to enable the public identification of cancelled units that are used toward CORSIA offsetting requirements if the registry does not already feature this capability. This should be done consistent with the capabilities described by the programme in its communications with ICAO and the TAB, and any further requirements decided by the Council for CORSIA Eligible Emissions Unit Programme-designated Registries.

4.2 **PROGRAMME RECOMMENDATIONS**

4.2.1 **Programmes recommended for immediate eligibility**

4.2.1.1 TAB recommends that the following emissions unit programmes should be approved to supply CORSIA Eligible Emissions Units:

- American Carbon Registry (see further details in Section 4.2.2)
- China GHG Voluntary Emission Reduction Program (see further details in section 4.2.3)
- Clean Development Mechanism (see further details in Section 4.2.4)
- Climate Action Reserve (see further details in Section 4.2.5)
- The Gold Standard (see further details in Section 4.2.6)
- Verified Carbon Standard Program (see further details in Section 4.2.7)

4.2.1.2 The eligibility of the emissions units should be subject to the general eligibility parameters set out in Section 4.1 and any programme-specific parameters set out for each given programme, respectively, in Sections 4.2.2 to 4.2.7, which should be clearly described in the ICAO document titled "CORSIA Eligible Emissions Units" (see also Section 4.4).

4.2.2 American Carbon Registry (ACR)

General findings

4.2.2.1 TAB found that ACR's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were fully consistent with all EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.2.2 TAB found that ACR demonstrated technical consistency with most, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in Section 4.1. TAB noted that ACR has made substantial progress toward putting in place measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC.

Programme-specific eligibility parameters

4.2.2.3 *Scope:* ACR submitted for TAB's assessment all activity types and scales, unit types, methodologies, and procedural categories supported by ACR. TAB does not, at this time, recommend any exclusions from or limitations to the scope of the programme's eligibility beyond those set out in the general eligibility parameters in Section 4.1.

4.2.2.4 Further actions requested of the programme: TAB recommends that the Council request ACR to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1. This action does not need to be taken prior to describing the ACR in the ICAO document titled "CORISIA Eligible Emissions Units".

4.2.3 China GHG Voluntary Emission Reduction Programme (CCER)

General findings

4.2.3.1 TAB found that the CCER's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were consistent with the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.3.2 TAB found that the CCER demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional. The CCER does not have procedures in place to ensure that emissions reductions credited by the programme "...*exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate*". TAB acknowledged that this finding was typical for programmes that were modelled after the CDM, at least in their initial stages. This finding is further discussed in Section 4.3.

4.2.3.3 TAB found that the CCER demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in Section 4.1. TAB noted that the programme representative, specifically, the Ministry of Ecology and Environment, Department of Climate Change, indicated its willingness to put in place the measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC.

Programme-specific eligibility parameters

4.2.3.4 Scope: CCER submitted for TAB's assessment most, but not all, activity types and scales, unit types, methodologies and procedural categories supported by the programme. The programme's eligibility scope described in the ICAO document titled "CORSIA Eligible Emissions Units" should reflect the exclusions requested by the programme in its application form, in Appendix B of its application submission, or otherwise conveyed to TAB. TAB does not, at this time, recommend any further exclusions from or limitations to the scope of the programme's eligibility beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters.

4.2.3.5 Further actions requested of the programme: TAB recommends that the Council request CCER to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1. This action does not need to be taken prior to describing the CCER in the ICAO document titled "CORSIA Eligible Emissions Units".

4.2.4 Clean Development Mechanism (CDM)

General findings

4.2.4.1 TAB assessed the CDM's EUC-relevant procedures, standards, and related registry and governance arrangements, which were publicly available or communicated to ICAO by the CDM before and during TAB's assessment. TAB found that the CDM's programme elements that were in place and assessed by TAB in 2019 were consistent with the EUC, for emissions units generated under the programme prior to 1 January 1 2021.

4.2.4.2 TAB found that the CDM demonstrated technical consistency with some, but not all, contents of the criteria Safeguards System and Carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration from projects that do no net harm. In TAB's analysis across all programmes, it assessed social and environmental safeguards in place at the *programme-level*, consistent with the EUC. TAB noted that the CDM addresses *environmental* safeguards related to greenhouse gas emissions in programme procedures, whereas non-GHG environmental risks are addressed through other measures (e.g., environmental impact assessments) that are applied subject to expert judgement. Under the CDM, *social* safeguards are considered as a host Party prerogative (not at the programme level).

4.2.4.3 TAB found that the CDM assigns to host Parties the responsibility to define sustainable development priorities in their respective national contexts, rather than defining Sustainable Development criteria at the programme level, in line with TAB's interpretation of the criterion Sustainable Development Criteria, which is further described in Section 4.3. TAB found that the CDM offers host Parties a *Voluntary* Sustainable Development co-Benefits Tool enabling proponents to report their projects' Sustainable Development co-benefits according to a list of co-benefits. TAB noted that, as of the time of TAB's assessment, the tool had been used by 68 out of 7 817 registered projects and programmes since its 2014 launch.

4.2.4.4 TAB found that the CDM demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional. The CDM does not have procedures in place to ensure that the credited emissions reductions "...*exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate*". TAB acknowledged that this finding was also typical for programmes that were modelled after the CDM, at least in their early stages. This finding is further discussed in Section 4.3.

4.2.4.5 TAB found that the CDM's approach to temporary crediting, as a measure to compensate for the potential reversal of emissions reductions from afforestation or reforestation activities, is technically incompatible with the use of these units in CORSIA. TAB noted that units from this activity type must be explicitly excluded from the programme's eligibility scope.

4.2.4.6 TAB found that the CDM demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in Section 4.1. TAB noted that any future measures taken to ensure that emissions reductions resulting from the CDM's activities will not be double-counted, will be decided by Parties in the context of Paris Agreement negotiations and decisions taken in the UNFCCC.

Programme-specific eligibility parameters

4.2.4.7 Scope: The programme's eligibility scope described in the ICAO document titled "CORSIA Eligible Emissions Units" should reflect the exclusion of any type of emissions units issued from afforestation or reforestation activities under the CDM. TAB does not, at this time, recommend any further exclusions from or limitations to the programme's scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters.

4.2.4.8 Eligible Emissions Unit Programme-designated registry: The CDM registry, including its Voluntary Cancellation Platform interface, was found to be consistent with the EUC. TAB did not assess the consistency of any national registries that may contain emissions units from CDM activities. At this time, only the registry system referred to in this paragraph should be described in the ICAO document "CORSIA Eligible Emissions Units".

4.2.4.9 Further actions requested of the programme: TAB does not, at this time, recommend that the Council request the programme to take any further actions prior to being described in the ICAO document titled "CORSIA Eligible Emissions Units".

4.2.5 Climate Action Reserve (The Reserve)

General findings

4.2.5.1 TAB found that the Reserve's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were consistent with the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.5.2 TAB found that the Reserve encourages its activities to report on their Sustainable Development contributions or co-benefits according to listed criteria, but does not require this *use*, in line with TAB's interpretation of the criterion Sustainable Development Criteria, which is further described in Section 4.3.

4.2.5.3 TAB found that the Reserve demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset credits must be quantified, monitored, reported, and verified. This criterion prohibits the eligibility of emissions units issued on a registry on an *ex ante*³ basis, which is allowed under the Reserve's Climate Forward program. Noting this, the Reserve itself explicitly excluded from its application submission all units that are created in this manner, which TAB confirmed are clearly designated on the programme registry.

³ i.e. before emissions reductions and/or carbon sequestration have occurred and been third-party verified

4.2.5.4 TAB found that the Reserve demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed the general eligibility parameters in Section 4.1. TAB noted that the programme nevertheless clearly stated its willingness to put in place the measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC.

Programme-specific eligibility parameters

4.2.5.5 Scope: The Reserve submitted for TAB's assessment most, but not all, activity types and scales, unit types, methodologies, and procedural categories supported by the programme. The programme's eligibility scope described in the ICAO document titled "CORSIA Eligible Emissions Units" should reflect the exclusions in paragraph a) and b) below. TAB does not, at this time, recommend any further exclusions from or limitations to the programme's scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters which include:

- a) those exclusions requested by the programme in its application form, in Appendix B of its application submission, or otherwise conveyed to TAB; and
- b) the exclusion of all emissions units issued to activities that have not reported their Sustainable Development contributions or co-benefits according to criteria identified in the Reserve's Program Manual⁴.

4.2.5.6 Further actions requested: TAB recommends that the Council request the Reserve to undertake the actions in paragraphs a) and b) below. These actions do not need to be taken prior to describing the Reserve in the ICAO document titled "CORSIA Eligible Emissions Units":

- a) to clearly state, in an update to its program manual at the earliest opportunity, that only units that have been or will be issued to Reserve activities that report their Sustainable Development contributions or co-benefits according to criteria identified in the Reserve's Program Manual can be identified as CORSIA Eligible Emissions Units in the Reserve registry system; and
- b) to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1.

4.2.6 The Gold Standard

General findings

4.2.6.1 TAB found that the Gold Standard's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were consistent with the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.6.2 TAB found that the Gold Standard demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset credits must be quantified, monitored, reported, and verified. This criterion prohibits the eligibility of emissions units issued on a registry on an *ex ante*

⁴ Reserve Offset Program Manual, paragraph 1.2 (from "Projects are encouraged..."); applicable version released 12 November 2019. The ICAO Document titled "CORSIA Eligible Emissions Units" may be updated to refer to the relevant programme requirement(s), reflecting updates made by the programme.

basis (i.e. *before emissions reductions and/or carbon sequestration have occurred and been third-party verified*), which is an optional approach the Gold Standard offers for afforestation or reforestation projects under its programme. Noting this, the Gold Standard itself explicitly excluded from its application submission all units that are created in this manner, which the TAB confirmed are clearly designated on the programme registry.

4.2.6.3 TAB found that the Gold Standard demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset programs must generate units that represent emissions reductions, avoidance, or removals that are additional. The Gold Standard does not have procedures in place to ensure that emissions reductions credited by the programme “...*exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate*”. TAB acknowledged that this finding was typical for programmes that were modelled after the CDM, at least in their initial stages. This finding is further discussed in Section 4.3.

4.2.6.4 TAB found that the Gold Standard demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset credits must be based on a realistic and credible baseline. The Gold Standard allows *small-scale* projects to use a baseline setting approach that boosts crediting in contexts where suppressed demand for energy services due to, e.g., under-development can lead to smaller (and fewer) projects. The Gold Standard applies a CDM tool to determine that these projects are *small-scale*, whereas the application of the tool can result in issuance volumes that exceed conventional definitions of *small-scale*. Experts noted that this tool does not resolve underlying concerns about the conservativeness of the baselines, in line with TAB’s interpretation of this criterion.

4.2.6.5 TAB found that the Gold Standard demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed the general eligibility parameters in Section 4.1. TAB noted that the programme nevertheless clearly stated its willingness to put in place the measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC.

Programme-specific eligibility parameters

4.2.6.6 Scope: The Gold Standard submitted for TAB’s assessment most, but not all, activity types and scales, unit types, methodologies, and procedural categories supported by the programme. The programme’s eligibility scope described in the ICAO document titled “CORISIA Eligible Emissions Units” should reflect the exclusions requested by the programme in its application form, in Appendix B of its application submission, or otherwise conveyed to TAB. TAB does not, at this time, recommend any further exclusions from or limitations to the programme’s scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters.

4.2.6.7 Further actions requested of the programme: TAB recommends that the Council request the Gold Standard to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1. This action does not need to be taken prior to describing the Gold Standard in the ICAO document titled “CORISIA Eligible Emissions Units”.

4.2.7 Verified Carbon Standard (VCS)

General findings

4.2.7.1 TAB found that the VCS procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were consistent with the EUC, for emissions units generated under the programme prior to 1 January 1 2021.

4.2.7.2 TAB found that the VCS demonstrated technical consistency with some, but not all, contents of the criterion Sustainable Development Criteria. The VCS requires its activity proponents to report on how their activities contribute to achieving any nationally-stated Sustainable Development priorities, but does not specify any default Sustainable Development criteria to be *used* in the absence of any stated national Sustainable Development priorities. TAB identified that this is not in line with TAB's interpretation of the criterion Sustainable Development Criteria, which is further described in Section 4.3. TAB noted that the programme's Sustainable Development Verified Impact Standard (SD VISta) and Climate, Community & Biodiversity (CCB) Standards provide for such assessment and reporting on a voluntary basis.

4.2.7.3 TAB found that the VCS demonstrated technical consistency with some, but not all, contents of the criterion Permanence, as TAB noted that under the VCS Jurisdictional and Nested REDD+ Framework (JNR), the crediting period duration for jurisdictional REDD+ programmes is a maximum of ten years, renewable twice. Related to the *full compensation for material reversals of mitigation issued as emissions units and used under the CORSIA*, a ten-year crediting period could potentially end prior to the completion of the CORSIA's implementation (final reporting year in 2037), which is inconsistent with TAB's interpretation of this criterion, as is further discussed in Section 4.3.

4.2.7.4 TAB found that the VCS demonstrated technical consistency with some, but not all, contents of the criterion Assess and mitigate against potential increase in emissions elsewhere. Related to *requiring activities that pose a risk of leakage when implemented at the project-level to be implemented at a national level, or on an interim basis on a sub-national level*, Scenario 1 of VCS Jurisdictional and Nested REDD+ (JNR) requirements allows REDD+ projects to "nest" into a jurisdictional baseline without jurisdiction-level monitoring. This is inconsistent with TAB's interpretation of this criterion.

4.2.7.5 TAB found that the VCS demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in Section 4.1. TAB noted that the programme nevertheless clearly stated its willingness to put in place the measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC.

Programme-specific eligibility parameters

4.2.7.6 Scope: The VCS submitted for TAB's assessment most, but not all, activity types and scales, unit types, methodologies, and procedural categories supported by the programme. The programme's eligibility scope described in the ICAO document titled "CORSIA Eligible Emissions Units" should reflect the exclusions in paragraphs a) to d) below. TAB does not, at this time, recommend any further exclusions from or limitations to the programme's scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters, which include:

- a) those exclusions requested by the programme in its application form, in Appendix B of its application submission, or otherwise conveyed to TAB;
- b) the exclusions of emissions units issued to projects following Scenario 1 of the VCS Jurisdictional and Nested REDD+ framework, or to standalone project-level activities registered in the Agriculture, Forestry and Land Use methodological categories that do not utilize one of the following methodologies: VM0012, VM0022, VM0026 (and VMD0040), VM0033, VM0036;
- c) the exclusion of all emissions units issued under a jurisdictional programme following Scenario 2 or Scenario 3 of the VCS JNR, until further actions are taken (paragraph 4.2.7.7) and the ICAO document titled “CORSIA Eligible Emissions Units” is updated; and
- d) the exclusion of all emissions units issued to activities that have not reported their Sustainable Development contributions or co-benefits in the course of applying the CCB Standards or SD VISta, or according to other default list(s) of Sustainable Development criteria that the VCS clearly identifies for such use⁵.

Further actions requested of the programme

4.2.7.7 TAB recommends that the Council request VCS to undertake the following action, which the VCS is invited to submit for TAB to assess and make recommendations to Council as necessary to finalize the conditional eligibility of units issued under this programme element:

to put in place procedures which will ensure monitoring for and compensation of material reversals for a period of time that *at the very least* exceeds the period of time between when the programmes were assessed (2019) and the end of the CORSIA’s implementation period (2037) for those projects and programmes following the VCS JNR’s Scenario 2 or Scenario 3 that wish to generate CORSIA Eligible Emissions Units.

4.2.7.8 TAB recommends that the Council request VCS to undertake the following actions, which do not need to be taken prior to describing the VCS in the ICAO document titled “CORSIA Eligible Emissions Units”:

to clearly state, in an update to its relevant programme Rules and Requirements at the earliest opportunity, the information in paragraphs a) to c) below:

- a) the default Sustainable Development criteria that activities can use to report on their Sustainable Development contributions or co-benefits;
- b) that only VCS activities that report their Sustainable Development contributions or co-benefits in the course of applying the CCB Standards or SD VISta, or according to the default Sustainable Development criteria that the VCS clearly identifies for such use, can be identified as CORSIA Eligible Emissions Units in the Reserve registry system; and
- c) procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1.

⁵ The ICAO Document titled “CORSIA Eligible Emissions Units” may be updated to refer to the relevant programme requirement(s), reflecting updates made by the programme.

4.2.9 Programmes recommended for conditional eligibility

4.2.9.1 TAB recommends that the following emissions unit programmes should be approved as *conditionally eligible*, subject to further review by TAB of their updated procedures:

- The Forest Carbon Partnership Facility (see further details in Section 4.2.10)
- The Global Carbon Council (see further details in Section 4.2.11)

4.2.9.2 TAB does not recommend these programmes to be approved to supply CORSIA Eligible Emissions Units at this stage (i.e. *immediately* added to ICAO document “CORSIA Eligible Emissions Units”). TAB will confirm to Council when programme updates meet specified conditions; *then* these programmes will be added to the ICAO document “CORSIA Eligible Emissions Units”.

4.2.10 The Forest Carbon Partnership Facility (FCPF)

General findings

4.2.10.1 TAB found that the Forest Carbon Partnership Facility’s procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were largely consistent with the EUC, for emissions units generated under the programme prior to 1 January 2021. This finding, and recommendation of conditional eligibility, is informed by analysis that assumes the FCPF will deliver on the conditions referred to in *Further actions requested of the programme*.

4.2.10.2 TAB found that the FCPF demonstrated technical consistency with some, but not all, contents of the criterion Validation and Verification procedures. As of the time of the TAB’s assessment, the FCPF had requirements and procedures in place related to the accreditation of third-parties, and standards and procedures to be applied, for the purposes of third-party *verification*. The criterion calls for the same standards, procedures, and requirements to be in place for the purposes of *validation*. The FCPF utilizes a Technical Advisory Panel which performs equivalent functions, which is nevertheless not in line with TAB’s interpretation of the references to “third party” as used under this criterion.

4.2.10.3 TAB found that the FCPF demonstrated technical consistency with some, but not all, contents of the criteria for Governance and Permanence. TAB noted that, at this time, the FCPF can confirm that it will be fully operational through 2025, as is agreed with Carbon Fund participants. TAB also noted that the FCPF’s implementing partners will only undertake monitoring, reporting, and verification (MRV) of the relevant emissions through arrangements that are under the governance of the programme through 2025. This limited timeframe for assurance of ongoing MRV, and for administration of the programme’s buffer pool for the purpose of reversal compensation, is inconsistent with TAB’s interpretation of the criteria elements related to the long-term administration of any “multi-decadal” elements of the programme, and the “full compensation” for the reversal of emissions units used toward CORSIA offsetting obligations. Here, the TAB considered that procedures related to compensation provisions and the MRV that informs them should be required for a period of time that at the very least exceeds the duration of CORSIA’s implementation period (2037), as further discussed in Section 4.3. TAB noted that further actions to address this inconsistency should: a) include MRV requirements and buffer administration that applies at least through duration of the CORSIA’s implementation; and b) be explicitly pre-defined in programme procedures (such that they may be evaluated at a programme level) and governed at a programme level.

4.2.10.4 TAB found that the FCPF demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in

Section 4.1. TAB noted that FCPF has made progress toward putting in place measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC, and has expressed a clear willingness to address any remaining gaps.

Programme-specific eligibility parameters

4.2.10.5 Scope: The FCPF submitted for TAB's assessment its general Methodological Framework and procedural elements supported by the programme. After such time that TAB confirms that FCPF has put in place the conditions referred to in *Further actions requested of the programme*, and subject to a decision by Council, the ICAO document titled "CORSIA Eligible Emissions Units" will be updated, and reflect as CORSIA Eligible Emissions Units those units that are issued to FCPF participants that commit to undertake, and apply, the procedures and conditions referred to in *Further actions requested of the programme*. TAB does not, at this time, recommend any further exclusions from or limitations to the programme's scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters.

4.2.10.6 Eligible Emissions Unit Programme-designated Registry: The World Bank's registry which provides registry services to the FCPF was found to be consistent with the EUC. TAB did not assess the consistency of any national registries that are or will be linked to that system. At this time, only the World Bank registry system referred to in this paragraph should be described in the ICAO document "CORSIA Eligible Emissions Units".

Further actions requested of the programme

4.2.10.7 TAB recommends that the Council request the FCPF to undertake these further actions, which the FCPF is invited to submit for the TAB to assess and make recommendations to Council as necessary to finalize the conditional eligibility of units issued under the programme:

- a) to put in place standards and procedures providing for the validation of activities supported by the programme, by accredited third-parties, and for such accredited third-parties to undertake validation of activities supported by the FCPF for those implementing participants that wish to generate CORSIA Eligible Emissions Units; and
- b) to put in place procedures, including any additional governance arrangements, which will ensure monitoring for and compensation of material reversals for a period of time that at the very least exceeds the period of time between when the programmes were assessed (2019) and the end of the CORSIA's implementation period (2037) for those implementing participants that wish to generate CORSIA Eligible Emissions Units and so commit to the implementation of these procedures;

4.2.10.8 TAB recommends that the Council request FCPF to undertake the following action, which does not need to be taken prior to describing the FCPF in the ICAO document titled "CORSIA Eligible Emissions Units":

to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1.

4.2.11 The Global Carbon Council (GCC)

General findings

4.2.11.1 TAB found that the GCC procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were largely consistent with the EUC, for emissions units generated under the programme prior to 1 January 1 2021. This finding, and recommendation of conditional eligibility, is informed by analysis that assumes the GCC will deliver on the conditions referred to in *Further actions requested of the programme*.

4.2.11.2 TAB found that the GCC demonstrated technical consistency with the criteria Sustainable Development Criteria, Safeguards System, Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional, and Are only counted once towards a mitigation obligation, among others, and barring the common inconsistencies noted in this section. This assessment was made on the basis of programme revisions shared in writing and/or discussed with TAB which have been approved by the GCC Steering Committee but are not yet available for use in an updated publicly available format of the programme procedures.

4.2.11.3 TAB found that the GCC demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional. The GCC does not have procedures in place to ensure that emissions reductions credited by the programme “...*exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate*”. TAB acknowledged that this finding was typical for programmes that were modelled after the CDM, at least in their initial stages. This finding is further discussed in Section 4.3.

4.2.11.4 TAB found that the GCC demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed the general eligibility parameters in Section 4.1. TAB noted that the GCC has made progress toward putting in place measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC, and has expressed a clear willingness to address any remaining gaps.

Programme-specific eligibility parameters

4.2.11.5 Scope: The GCC submitted for TAB’s assessment most, but not all, activity types and scales, unit types, methodologies, and procedural categories supported by the programme. The Programme’s eligibility scope described in the ICAO Document titled “CORSIA Eligible Emissions Units” should reflect the exclusions requested by the programme in its application form, in Appendix B of its application submission, or otherwise conveyed to TAB. After such time that TAB confirms that GCC has put in place the conditions referred to in *Further actions requested of the programme*, and subject to a decision by Council, the ICAO document titled “CORSIA Eligible Emissions Units” will be updated, and reflect the exclusions in paragraph a) and b) below. TAB does not, at this time, recommend any further exclusions from or limitations to the programme’s scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 and in these programme-specific eligibility parameters, which include:

- a) those exclusions requested by the programme in its application form, in Appendix B of its application submission, or otherwise conveyed to the TAB; and
- b) the exclusion of all emissions units issued to activities that have not applied and demonstrated the procedures related to the criteria for Sustainable Development

Criteria, Safeguards Systems, and Carbon offset programs must generate units that represent emissions reductions, avoidance, or removals that are additional, as required by the programme for those activities that wish to generate CORSIA Eligible Emissions Units.

Further actions requested of the programme

4.2.11.6 TAB recommends that the Council request GCC to undertake the following actions, which the GCC is invited to submit for TAB to assess and make recommendations to Council as necessary to finalize the conditional eligibility of units issued under these programme elements:

to finalize and make publicly available for use the programme revisions shared in writing (in some cases in draft format) and/or discussed with TAB, including pertaining to the EUC and guidelines Sustainable Development Criteria, Safeguards System, Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional, and Are only counted once towards a mitigation obligation.

4.2.11.7 TAB recommends that the Council request GCC to undertake the following actions, which does not need to be taken prior to describing the GCC in the ICAO document titled “CORSIA Eligible Emissions Units”:

to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1.

4.2.12 Programmes invited to re-apply

4.2.12.1 TAB recommends that the following emissions unit programmes should be invited to re-apply:

- British Columbia Offset Program (see further details in Section 4.2.13)
- Thailand Voluntary Emission Reduction Program (see further details in Section 4.2.14)

4.2.12.2 The specific findings by TAB in terms of criteria consistency and areas for further developments are provided below. TAB will assess, once changes to the programme procedures are in place and the programme provides such information to the TAB in line with a future call for applications.

4.2.13 British Columbia Offset Program (BCOP)

Criteria consistency

4.2.13.1 TAB recommends that eligibility decisions regarding BCOP should not be taken at this time. TAB found that BCOP procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were partially consistent with the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.13.2 TAB found that BCOP demonstrated technical consistency with the following criteria: a) programme governance; b) transparency and public participation provisions; c) offset credit issuance and retirement procedures; d) identification and tracking; e) legal nature and transfer

of units; f) validation and verification procedures; g) carbon offset credits must be quantified, monitored, reported, and verified; h) carbon offset credits must have a clear and transparent chain of custody within the offset program; i) clear methodologies and protocols, and their development process; j) scope considerations; k) carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional; l) carbon offset credits must be based on a realistic and credible baseline; and m) a system must have measures in place to assess and mitigate incidences of material leakage.

Areas for further development

4.2.13.3 TAB found that BCOP demonstrated technical consistency with some, but not all, contents of the criteria: Safeguard systems, Sustainable development criteria, and Carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration from projects that do no net harm. These EUC require safeguard systems to be “in place” (i.e. applied to), and the use of sustainable development criteria, for all activities generating CORSIA eligible emissions units.

4.2.13.4 TAB found that the BCOP demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in Section 4.1. TAB noted the BCOP’s explanation that it was unable to address double claiming at this time, given that the information relates to national governments, and the BCOP is administered by a sub-national government.

4.2.13.5 TAB would like to encourage BCOP to remain engaged in TAB’s assessment process. TAB will re-assess these programmes, once changes to the programme procedures are in place and the programme provides such information to TAB in line with a future call for applications.

4.2.14 Thailand Voluntary Emissions Reduction Program (T-VER)

Criteria consistency

4.2.14.1 TAB recommends that eligibility decisions regarding T-VER should not be taken at this time. TAB found that T-VER’s procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were partially consistent with the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.14.2 TAB found that T-VER demonstrated technical consistency with the following criteria: a) programme governance; b) transparency and public participation provisions; c) sustainable development; d) offset credit issuance and retirement procedures; e) legal nature and transfer of units; f) validation and verification procedures; g) carbon offset credits must be quantified, monitored, reported, and verified; h) carbon offset credits must have a clear and transparent chain of custody within the offset programme; i) clear methodologies and protocols, and their development process; j) scope considerations; k) carbon offset credits must be based on a realistic and credible baseline; and l) a system must have measures in place to assess and mitigate incidences of material leakage.

Areas for further development

4.2.14.3 TAB found that T-VER demonstrated technical consistency with some, but not all, contents of these criteria: Safeguard systems and Carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration from projects that do no net harm. TAB noted that safeguard policies such as Environmental and Social Management Framework (ESMF) tools have been developed. These EUC require these safeguard policies to be “in place”, i.e. applied to, all activities generating CORSIA-eligible emissions units.

4.2.14.4 TAB found that T-VER demonstrated technical consistency with some, but not all, contents of the criterion on Identification and tracking. TAB noted that T-VER indicated a willingness to put in place procedures to ensure the periodic audit or evaluation of registry compliance with security provisions.

4.2.14.5 TAB found that T-VER demonstrated technical consistency with some, but not all, contents of the criterion Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional. TAB assessed that a minimum three-year payback period is insufficient given no application of further additionality tests or considerations in light of potential project scales; and that further additionality considerations may be appropriate for micro- and small-scale activities.

4.2.14.6 TAB found that the T-VER demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding is further discussed in Section 4.3. It also informed on the general eligibility parameters in Section 4.1. TAB noted that the programme nevertheless clearly stated its willingness to put in place the measures to ensure that emissions reductions resulting from its activities are consistent with the EUC contents and guidelines pertaining to the avoidance of double-claiming, in the context of the Paris Agreement and decisions taken under the UNFCCC.

4.2.14.7 TAB would like to encourage T-VER to remain engaged in TAB's assessment process. TAB will re-assess these programmes, once changes to the programme procedures are in place and the programme provides such information to the TAB in line with a future call for applications.

4.2.15 **Applicants not possible to assess**

4.2.15.1 TAB was unable to assess the following applicant organizations at this stage, due to either their early stage of development, or because key elements of an emissions units programme, in line with the EUC and the TAB's interpretations, were not in place at the time of the TAB's assessment:

- myclimate (see further details in Section 4.2.16)
- Nori (see further details in Section 4.2.17)
- REDD.plus (see further details in Section 4.2.18)
- The State Forest of the Republic of Poland (see further details in Section 4.2.19)

4.2.16 **myclimate**

General findings

4.2.16.1 TAB notes that myclimate is a retailer of emissions units generated under other emissions units programmes. TAB was only able to assess such programmes if their programme administrators submitted an application for TAB's assessment.

4.2.17 **Nori**

General findings

4.2.17.1 TAB was unable to fully assess Nori against the EUC because it was at an early stage of development at the time of TAB's assessment. TAB would like to encourage Nori to submit a new application at a later stage when the key elements of EUC are more fully developed.

4.2.18 **REDD.plus**

General findings

4.2.18.1 TAB was unable to assess REDD.plus against the EUC because key elements of an emissions unit programme, in line with the EUC and TAB's interpretations, were not in place at the time of TAB's assessment.

4.2.19 **The State Forest of the Republic of Poland**

General findings

4.2.19.1 TAB was unable to assess The State Forest of the Republic of Poland against the EUC key elements of an emission unit programme, in line with the EUC and TAB's interpretations were not in place at the time of TAB's assessment.

4.3 **CRITERIA INTERPRETATIONS**

4.3.1 The following discussions were undertaken by TAB Members in order to agree on interpretations to be applied in order to reach consensus on the programmes recommended in Section 4.2.

4.3.2 **Permanence**

4.3.2.1 TAB's Sub-group 4, which focused on the criteria Permanence and A system must have measures in place to assess and mitigate incidences of material leakage, assessed relevant programmes as those supporting activities that incur a risk of reversals. This included activities: a) in the forestry and land use sectors; and b) those generally categorized as "carbon capture and storage". The Permanence criterion states that "*Carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration that are permanent. If there is risk of reductions or removals being reversed, then either (a) such credits are not eligible or (b) mitigation measures are in place to monitor, mitigate, and compensate any material incidence of non-permanence.*"

4.3.2.2 Sub-group 4 experts referred to CAEPs' guidelines for interpretation, the PTG outcome, and their own expertise, to interpret "mitigation measures" as provisions in place and administered by the programme to require the activities they support to monitor for and mitigate the risk of emissions reductions that are reversed, and to "compensate" for emissions units associated with any such reversals (through, e.g., buffer or insurance mechanisms). For all relevant programmes, the sub-group experts assessed the consistency of their measures with the criterion, taking into account discussions with the programmes and the sub-group's technical analysis of the information provided.

4.3.2.3 With the exception of one programme's procedures, which TAB identified as being incompatible with the use of the units under CORSIA and recommended they be excluded, other programmes' procedures were assessed as demonstrating consistency with the criterion.

4.3.2.4 TAB identified that the criterion and guidelines only define permanence by *function*, which was considered reasonable given the challenges of agreeing to a specific period of time that could be appropriately applied to all programmes, given their unique attributes. Here, they noted that the programmes assessed take multi-pronged approaches to mitigating reversal risks, many of which are captured in the *guidelines*, and should be assessed as a package.

4.3.2.5 While noting that the programmes assessed do have all procedures in place that are called for in the criteria and guidelines, in a few cases the timeframe for which activities are required to monitor and compensate for reversals was seen as too limited (e.g., five or ten years). After considering several options to address this issue, TAB recommended that these programmes should revise their procedures to provide for monitoring and compensation for a period of time that at the very least exceeds the period of time between when the programmes were assessed (2019) and the end of CORSIA's implementation period (2037).

4.3.2.6 A few experts expressed the view that permanence CO₂ generally stays in the atmosphere for more than 100 years, most of it much longer, and noted that only one programme assessed requires measures that provide for permanence over such a timeframe. They identified that timelines utilized by some of the programmes assessed fall short of this and are in some cases too short to provide equivalence to the CO₂ emissions that are offset and to avert the risk of reversal of removals, and are of the view that such programmes should not be considered eligible at this stage.

4.3.3 **Additionality**

4.3.3.1 The EUC require that "Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional", including that they "*exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate.*" This is sometimes referred to as regulatory additionality.

4.3.3.2 In its assessment, TAB found that some programmes have procedures in place that demonstrate this criterion. TAB further noted that some other programmes only partially demonstrate consistency with the criterion's reference to this concept; for example, by waiving the requirement in circumstances where environmental laws and regulations are not widely observed and/or enforced.

4.3.3.3 TAB discussed that the latter approach is common to programmes modelled after the Clean Development Mechanism, which provides accounting for and crediting of "regulatory surplus". This is particularly applied in geographic contexts where enforcement levels are low for a variety of reasons.

4.3.3.4 TAB agreed that, given that the EUC were only finalized in 2019, programmes and their stakeholders would benefit from more time to familiarize themselves with the criterion and its implications. Thus, TAB agreed that such programmes should nevertheless be deemed eligible during the pilot phase, in order to allow time for these further considerations, as applicable.

4.3.4 Sustainable Development

4.3.4.1 In regard to the public disclosure of Sustainable Development criteria used, TAB's interpretation of the EUC criterion, which it applied, is that the programme should clearly point to, or list, the criteria they use (e.g. alignment with SDGs), in line with the interpretation already applied by PTG. This includes that such use should not only be applied on a voluntary basis by activities that wish to supply emissions units to CORSIA, though this does not have to be required by the programme on a programme-wide basis.

4.3.4.2 Some of the programmes recommended as eligible do not define the Sustainable Development criteria at the programme level, but rather encourage such reporting or rely on the host country priorities on sustainable development (CDM). In most of these cases, further actions were recommended to update programme procedures, as reflected in the recommendations in Section 4.2.

4.3.5 Are only counted once towards a mitigation obligation

4.3.5.1 As part of its assessment, TAB found that most programmes have not yet put in place procedures, provisions or measures to obtain and make publicly available attestations from national governments' designated agency contact which recognize and confirm that the units can be used under CORSIA, and in relation to accounting for the mitigation from the activities that supply these units.

4.3.5.2 TAB noted that most programmes were not originally designed to support activities in national contexts that would necessitate such an attestation or any form of acknowledgement by a national government, or to have in place procedures that are consistent with the criterion Are only counted once towards a mitigation obligation. Experts discussed that such attestations, which national governments may choose to provide to the programme and/or the activities it supports, have become significantly more relevant, given the risk of double-claiming in the contexts referred to in the criterion.

4.3.5.3 During the assessment process, most programmes expressed their willingness to put in place measures (if they were not already "in place"), as described and interpreted under the criterion, for making publicly available any national government decisions related to accounting for the underlying mitigation associated with units used in ICAO, including the content of host country attestations; for updating information pertaining to host country attestations; for monitoring for double-claiming by relevant government agencies; and for reporting to ICAO's relevant bodies any performance information related to double claiming.

4.3.5.4 TAB's assessment reflected the extent to which each programme has already, or has expressed its willingness to, put in place procedures to provide for its consistency with the criterion, recognizing that some programmes' efforts to do so were well-advanced, and in some cases administered directly by the relevant national government agency.

4.4 ENABLING RECOMMENDATIONS

4.4.1.1 TAB Members discussed and agreed to provide to Council the following recommendations, which were seen as critical to enabling communications with applicants and the ongoing administration of eligible programmes.

4.4.1.2 In this discussion, TAB was informed of, and reviewed, recommendations that were approved at CAEP's Steering Group meeting (December 2019), which TAB was informed will be presented to the Council in due time. These recommendations, related to EUC management and aligning CORSIA Eligible Emissions Unit Programme-designated Registry functionalities with

SARPs reporting requirements, were viewed by TAB as complementary and integral to the recommendations in this section and to TAB's ongoing work.

4.4.2 Notifying applicants of TAB findings

4.4.2.1 **Recommendation 1:** Upon finalizing eligibility decisions by Council, and prior to publication of the ICAO document titled "CORISIA Eligible Emissions Units" or the TAB report recommendations, applicants should be notified of the approved TAB recommendations, including any recommendations related to eligibility scope, parameters, and any conditions and exclusions.

4.4.3 Programme acceptance and maintenance of "terms of eligibility"

4.4.3.1 **Recommendation 2:** Upon notifying a programme of an eligibility decision by Council, and prior to its inclusion in the ICAO document titled "CORISIA Eligible Emissions Units" or publication of the TAB report findings or external communication of the programme's eligibility status, including by the programme, each programme that is determined to be eligible should be requested to provide written confirmation of its understanding and acceptance of the terms, conditions, and any limitations to its scope of eligibility and further action(s) requested; and agree to maintain its consistency with the EUC in the manner (e.g., procedures, measures, governance arrangements) described in its application form and in any subsequent communications with TAB. This request should be clearly communicated so as not to invite or suggest an opportunity for appeals to the Council decision or underlying TAB recommendations; programmes may be informed of a deadline for response by the programme. Written confirmation of programme acceptance of the "terms of eligibility" should be required for inclusion in the ICAO document "CORISIA Eligible Emissions Units". Once written confirmation of programme acceptance of the "terms of eligibility" is received by the ICAO Secretariat, then the programme will be included in the ICAO document "CORISIA Eligible Emissions Units".

4.4.3.2 The above procedure does not apply to the Clean Development Mechanism, as TAB recalled the CAEP-PTG recommendation, which the Council approved as the starting point for the work of TAB, which states that, "The [TAB] should recall paragraph 21 from A39-3, which states that emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORISIA, provided that they align with decisions by the Council, with the technical contribution of CAEP, including on avoiding double counting and on eligible vintage and timeframe, and should accommodate their administrative structures in its evaluation process."

4.4.4 Publication of TAB recommendations and public comments

4.4.4.1 **Recommendation 3:** The TAB report recommendations (Section 4) should be published, in all six UN working languages. The public comments submitted in response to TAB's first assessment should be published on the TAB website alongside information pertaining to TAB's first assessment.

4.4.4.2 Publication guidelines should be developed, by a working group of TAB, as a guide for the public comments submitted to inform the TAB's second assessment.

4.4.5 Programme scope of eligibility and change notifications

4.4.5.1 **Recommendation 4:** "Scope of eligibility" is defined, assessed, and granted on the basis of the programme-level governance structures, measures or mechanisms, and procedures that programmes have in place at the time of their initial submission of application materials to the ICAO Secretariat; and any updates to these procedures that are communicated to TAB during the course of

its assessment; and as defined in the general or programme-specific eligibility parameters set out in TAB's recommendations.

4.4.5.2 Once a programme is approved for eligibility by Council, the programme should notify the ICAO Secretariat of any formal decision that materially⁶ modifies the programme's *Scope of Eligibility*. That notification should be done by the next deadline for communicating such modifications. Notifications should detail the change(s). TAB will then consider the need for any further review. The Secretariat should inform the programme of TAB's decision to more deeply assess the programme's modification, or confirm that the modification is clearly consistent with the CORSIA Emissions Unit Criteria.

4.4.6 Format of the ICAO Document titled "CORSIA Eligible Emissions Units"

4.4.6.1 **Recommendation 5:** The ICAO document titled "CORSIA Eligible Emissions Units" should include the following fields pertaining to each programme's scope of eligibility:

- 1) CORSIA Eligible Programme name;
- 2) CORSIA Eligible Programme-designated Registry name (including to note explicitly that this is listed *subject to any further decisions by the Council*);
- 3) Eligibility timeframe;
- 4) Eligible unit dates; and
- 5) CORSIA Eligible Programme-specific *Scope of Eligibility* (including any exclusions or specific inclusion, whichever is shorter).

⁶ In this context, "material change" is defined as updates to a programme's *Scope of Eligibility* that would alter the program's response(s) to any questions in application form and further inquiries from the TAB over the course of the programme's assessment.