



ICAO

INTERNATIONAL CIVIL AVIATION ORGANIZATION

ICAO document

CORSIA Eligible Emissions Units



November 2022

CORSIA

Carbon Offsetting and Reduction Scheme for International Aviation

This ICAO document is referenced in Annex 16 — *Environmental Protection*, Volume IV — *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*. This ICAO document is material approved by the ICAO Council for publication by ICAO to support Annex 16, Volume IV and is essential for the implementation of the CORSIA. This ICAO document is available on the ICAO CORSIA website and may only be amended by the Council.

The table below shows the amendments to this ICAO document over time.

**Amendments to the ICAO document
“CORSIA Eligible Emissions Units”**

| <i>Edition</i> | <i>Amendment</i> | <i>Date</i> |
|-------------------------|--|------------------|
| 1 st Edition | | 28 April 2020 |
| 2 nd Edition | The Gold Standard requested to change its <i>Scope of Eligibility</i> in order to exclude units issued from micro scale activities where an accredited entity has not carried out validation and verification. The updated <i>Scope of Eligibility</i> for The Gold Standard is reflected in this edition. | 26 June 2020 |
| 3 rd Edition | The China GHG Voluntary Emission Reduction Program confirmed its acceptance of <i>Terms of Eligibility</i> . The updated status of China GHG Voluntary Emission Reduction Program is reflected in this edition. | 27 August 2020 |
| 4 th Edition | Addition of Architecture for REDD+ Transactions and changes in the Scope of Eligibility for American Carbon Registry, The Climate Action Reserve, Gold Standard, and Verified Carbon Standard. | 18 November 2020 |
| 5 th Edition | Addition of Global Carbon Council and extension of <i>Eligible Unit Dates</i> for American Carbon Registry. | 12 March 2021 |
| 6 th Edition | Extension of Eligible Unit Dates for Architecture for REDD+ Transactions and changes in the Scope of Eligibility for Verified Carbon Standard. | 03 November 2021 |
| 7 th Edition | Change in nomenclature in the Scope of Eligibility for the Verified Carbon Standard | 14 March 2022 |
| 8 th Edition | Addition of the Forest Carbon Partnership Facility Program. | 25 November 2022 |

CORSIA ELIGIBLE EMISSIONS UNITS

The following Emissions Unit Programmes are approved by the ICAO Council to supply CORSIA Eligible Emissions Units. This ICAO document also identifies the registries designated by CORSIA Eligible Emissions Unit Programmes for the purpose of fulfilling the provisions set out in the CORSIA-related ICAO Standards and Recommended Practices¹. CORSIA Eligible Emissions Units are identified as such by each Emissions Unit Programme, according to each programme's respective Scope of Eligibility referred to in this ICAO document, including to reflect Eligible Unit Dates and any specifications regarding activity² and/or unit types, methodologies, programme elements, and/or procedural classes.

American Carbon Registry (ACR)

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| 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 2021 – 2023 compliance cycle |
| 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 through 31 December 2023 |
| 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 Registry Offset Credits (ROCs)b) California Early Action Offset Credits (EAOs)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) |

¹ See Chapter 4 of Annex 16 — *Environmental Protection*, Volume IV — *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)* <https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx>

² “*Activity(ies)*”: Used throughout this ICAO document to refer to actions that are intentionally implemented to reduce, avoid, or sequester greenhouse gases (GHGs); which are measured, monitored, and verified according to a predetermined methodology or framework; and issued as emissions units. The term is used without prejudice to the scale of implementation (e.g., an individual project, grouped or aggregated projects or programmes of activities, national or subnational programmes).

³ The programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in this document, 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 any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registries.

⁴ According to the crediting period start date specified at the time of registration.

⁵ Referring to countries that are pursuing elements of REDD+ as defined in key decisions relevant for reducing emissions from deforestation and forest degradation in developing countries (REDD+), including the Warsaw Framework for REDD+.

category and are estimated⁶ to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped.

Architecture for REDD+ Transactions (ART)

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| Programme-designated Registry: | ART Registry ³ https://www.artredd.org/art-registry/ |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2023 |
| Scope of Eligibility: | ART credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: No exclusions. |

China GHG Voluntary Emission Reduction Program

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| Programme-designated Registry: | Registry of the GHG Voluntary Emissions Reduction Program ³ http://registry.ccersc.org.cn/login.do |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2020 |
| Scope of Eligibility: | China Certified Emissions Reductions (CCERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: CCERs issued to activities in the following categories: a) Afforestation and Reforestation b) Carbon Capture, Utilization, and Storage (CCUS) c) Management and abatement of N ₂ O emissions from caprolactam, nitric and adipic acid plants d) Management of agricultural operations to reduce emissions- e) Management of fertilizers application |

⁶ According to estimates specified at the time of activity registration.

- f) Mitigation of fluorinated gases emissions used in semiconductor manufacturing
- g) Mitigation of HFC emissions used as refrigerant and blowing agent
- h) Mitigation of SF6 emissions used as insulating gas in electrical equipment
- i) Production of refrigerant gas HCFC22.

Clean Development Mechanism (CDM)

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| Programme-designated Registry: | <p>CDM Registry³ https://cdm.unfccc.int/Registry/index.html</p> <p>United Nations Voluntary Cancellation Platform³ https://offset.climateneutralnow.org/</p> |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2020 |
| Scope of Eligibility: | <p>Certified Emissions Reductions (CERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:</p> <p>CERs issued to Afforestation and Reforestation activities, including as temporary CERs (tCERs) and long-term CERs (ICERs).</p> |

Climate Action Reserve (CAR)

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| Programme-designated Registry: | <p>Climate Action Reserve Voluntary Offset Project Registry³ https://thereserve2.apx.com/mymodule/mypage.asp</p> |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2020 |
| Scope of Eligibility: | <p>Climate Reserve Tonnes (CRTs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:</p> |

- a) CRTs issued to activities that have not reported their sustainable development contributions or co-benefits, according to criteria identified in the Reserve’s Program Manual⁷
- b) Forecast Mitigation Units (FMUs) credited under the Climate Forward program
- c) California Registry Offset Credits (ROCs)
- d) California Early Action Offset Credits (EAOs)
- e) CRTs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the AFOLU categories and are estimated⁶ to generate greater than 7,000 CRTs / annum individually or grouped, with the allowable exception of activities developed in Mexico that utilize the Reserve’s Mexico Forest Protocol.

Forest Carbon Partnership Facility (FCPF)

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| Programme-designated Registry: | Carbon Assets Tracking System (CAT) ³ https://cats.worldbank.org/html/whoWeAre.html |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2020 |
| Scope of Eligibility: | <p>Emission Reduction (ERs) generated under REDD+ ER programs associated with FCPF, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:</p> <p>All emissions units issued to programs that do not have in place reversal management mechanism, including a periodic monitoring and third-party verification mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least 31 December 2037 and ideally longer, according to 1) FCPF’s summary of measures for determining this “equivalence”, and 2) the Mechanisms’ consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and <i>Guidelines for Criteria Interpretations</i>, with an emphasis on the following:</p> <ul style="list-style-type: none"> a) Offset Credit Issuance and Retirement Procedures |

⁷ Reserve Offset Program Manual, paragraph 1.2 (from “*Projects are encouraged...*”); applicable version released 12 November 2019.

- b) Identification and Tracking
- c) Validation and Verification procedures
- d) Quantified, monitored, reported, and verified
- e) Permanence
- f) Assess and mitigate incidences of material leakage
- g) Are only counted once towards a mitigation obligation.

Global Carbon Council (GCC)

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| Programme-designated Registry: | Global Carbon Council Registry ³ https://mer.markit.com/br-reg/public/public-view/#/account |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2020 |
| Scope of Eligibility: | <p>Approved Carbon Credits (ACCs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:</p> <ul style="list-style-type: none"> a) ACCs issued to nuclear energy, HFC-23 abatement, Reducing Emissions from Deforestation and Degradation (REDD), Afforestation & Reforestation (A&R), and Carbon Capture & Storage (CCS) projects b) ACCs issued to activities that are deemed automatically additional on the basis of the GCC’s “Regional Positive List”, including any and all activities that (1) use methodology-specific procedures to demonstrate automatic additionality which are based on region-specific qualifications defined by GCC and (2) do not, or do not also, demonstrate additionality based on project-specific tests. |

The Gold Standard (GS)

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| Programme-designated Registry: | GSF Impact Registry ³ https://registry.goldstandard.org/projects?q=&page=1 |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |

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| 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 through 31 December 2020 |
| Scope of Eligibility: | <p>The Gold Standard verified emissions reductions (VERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:</p> <ol style="list-style-type: none"> Planned Emission Reductions (PERs) Units issued from micro scale activities where an accredited entity has not carried out validation and verification VERs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the programme's Land Use and Forestry & Agriculture categories and are estimated⁶ to generate greater than 7,000 Verified Emissions Reductions (VERs) / annum individually or grouped, with the allowable exception of activities that utilize methodologies in the Soil Organic Carbon, Agriculture, and Livestock categories. |

Verified Carbon Standard (VCS)

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| Programme-designated Registry: | Verra Registry ³ https://verra.org/project/vcs-program/registry-system/ |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle |
| 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 through 31 December 2020 |
| Scope of Eligibility: | <p>Verified Carbon Units (VCUs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:</p> <ol style="list-style-type: none"> California Early Action Offset Credits (EAOCs) California Registry Offset Credits (ROCs) VCUs issued to activities that have not reported their sustainable development contributions or co-benefits in the course of applying the Climate, Community and Biodiversity (CCB) Standards or the Sustainable Development Verified Impact Standard (SD VISTa Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use |

- d) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries⁵ and utilize methodologies within the programme's Sectoral Scope 14 and are estimated⁶ to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions:**
- a. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework
 - b. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework
 - c. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042.

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