

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

*The following is an excerpt from the TAB Report of October 2020*

**4. TAB RECOMMENDATIONS FROM ITS SECOND ASSESSMENT CYCLE**

As per the TAB Procedures, TAB applied the following internal guidelines when developing the recommendations for each applicant organization:

- a) Findings should summarize each applicant’s overarching consistency with the EUC; with specific insights focused on areas of excellence or needed improvement;
- b) The recommendations for each applicant may include technical information from the programme’s application form and communications with TAB, and relevant public information and/or data, where TAB agrees the information is critical to support Council’s understanding of a recommendation in relation to the EUC;
- c) The recommendations and other Report contents should not include any comparative analysis of applicants or their features, other than presenting aggregated market data; and;
- d) With respect to paragraph 8.8 of the TAB TOR (“Decision process”), the TAB Findings Report should describe and substantiate prevailing and alternative conclusions (based on the assessment of the majority and minority of TAB members) only in cases where TAB members did not achieve consensus on a given indicator for a given programme; TAB should seek to minimize such instances. The TAB Chairperson/Vice-Chairperson should present these views to Council when presenting the TAB’s final recommendations for Council decision.

**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 eligibility<sup>18</sup>**

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:

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<sup>18</sup>For 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.

- 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 2016**<sup>19</sup>; and
  - 2) in respect of emissions reductions that occurred through **31 December 2020** (hereafter *eligible unit date*).

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 that informed these recommendations is in Section 5.

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

4.1.3.1 At its 220th Session in June 2020, Council approved CAEP recommendations related to CORSIA Eligible Emissions Unit Programme-designated registries. Accordingly, if an Emissions Unit Programme is determined to be eligible by a decision of the ICAO Council in 2020, it needs to submit a signed "*Emissions Unit Programme Registry Attestation*" no later than one year after the Council's decision. 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:

- Architecture for REDD+ Transactions (see further details in Section 4.2.2)

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 the programme in Section 4.2.2, which should be clearly described in the ICAO document titled "CORSIA Eligible Emissions Units".

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<sup>19</sup> According to the crediting period start date specified at the time of registration.

#### 4.2.2 Architecture for REDD+ Transactions (ART)

##### *General findings*

4.2.2.1 TAB found that the Architecture for REDD+ Transactions' *The REDD+ Environmental Excellence Standard* ("TREES") procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2020 were fully consistent with the contents of the EUC, provided that the general eligibility parameters in Section 4.1 of this report are applied.

4.2.2.2 TAB found that ART TREES demonstrated technical consistency with most, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This common finding was discussed in Section 4.3 of the TAB Report from its first assessment cycle<sup>20</sup>. It also informed on the general eligibility parameters in Section 4.1 of this report. TAB noted that ART 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. TAB noted ART's explanation that it was willing to put in place the outstanding procedures needed to address the risk of double claiming.

##### *Programme-specific eligibility parameters*

4.2.2.3 *Scope*: ART submitted for TAB's assessment all activity types and scales, unit types, methodologies, and procedural categories supported under ART TREES. 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 ART 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 ART in the ICAO document titled "CORSIA Eligible Emissions Units".

#### 4.2.3 Previously assessed programmes recommended for updates to eligibility parameters

4.2.3.1 TAB recommends updated "Programme-specific eligibility parameters" for some emissions unit programmes that were previously approved for immediate or conditional eligibility to supply CORSIA Eligible Emissions Units, which TAB further assessed and/or sought to clarify in this cycle. These updates clarify limitations that a) the programme placed on its own eligibility scope in materials submitted during the course of TAB's assessment; or b) were identified by TAB and discussed and confirmed by the programme during the course of TAB's assessment; or c) were attributes of activities registered under the programme at the time of the TAB's original assessment, and which informed TAB's assessment. These updates are intended to clarify these limitations for the general public and do not retroactively disallow currently eligible registered activities:

- American Carbon Registry (see further details in Section 4.2.4)
- Climate Action Reserve (see further details in Section 4.2.5)

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<sup>20</sup> <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2019.aspx>

- The Gold Standard (see further details in Section 4.2.6)
- Verified Carbon Standard (see further details in section 4.2.7)

4.2.3.2 The eligibility of the emissions units should remain subject to the general eligibility parameters set out in the Section 4.1 of the Report from TAB's first assessment cycle unless otherwise specified in Sections 4.2.4 to 4.2.7, and any additional programme-specific parameters set out for each given programme, respectively, in Sections 4.2.4 to 4.2.7, which should be clearly described in the ICAO document titled "CORSIA Eligible Emissions Units".

#### 4.2.4 American Carbon Registry (ACR)

##### *General findings*

4.2.4.1 TAB identified the need to update ACR's *Programme-specific eligibility parameters* in the ICAO Document *CORSIA Eligible Emissions Units*. The recommended updates are described below and were informed by TAB discussions summarized in Section 4.3.8.

4.2.4.2 TAB did not, in the current assessment cycle, undertake any further assessment of the programme's application materials submitted under prior TAB assessment cycles. In prior assessment cycles, 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 the contents of all EUC, for emissions units generated under the programme prior to 1 January 2021.

##### *Programme-specific eligibility parameters*

4.2.4.3 *Scope:* ACR submitted for TAB's assessment all activity types and scales, unit types, methodologies, and procedural categories supported by the programme. TAB recommends that exclusions from or limitations to the scope of the programme's eligibility scope described in the ICAO document titled "CORSIA Eligible Emissions Units" should include those set out in the general eligibility parameters in Section 4.1 of the Report from the TAB's first assessment cycle; those listed in the current version of the ICAO Document; and the following additions or amendments:

the exclusion of all activities that are developed in REDD+ countries<sup>21</sup> and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated<sup>22</sup> to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped.

4.2.4.4 *Further actions requested of the programme:* TAB does not recommend any additions to the recommended further actions requested of the programme in Section 4.2 of the Report from TAB's first assessment cycle.

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<sup>21</sup> 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+.

<sup>22</sup> According to estimates specified at the time of activity registration.

#### 4.2.5 Climate Action Reserve (The Reserve)

##### *General findings*

4.2.5.1 TAB identified the need to update The Reserve's *Programme-specific eligibility parameters* in the ICAO Document *CORSIA Eligible Emissions Units*. The recommended updates are described below and were informed by TAB discussions summarized in Section 4.3.8.

4.2.5.2 TAB did not, in the current assessment cycle, undertake any further assessment of the programme's application materials submitted under prior TAB assessment cycles. In prior assessment cycles, 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 contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

##### *Programme-specific eligibility parameters*

4.2.5.3 *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. TAB recommends that exclusions from or limitations to the scope of the programme's eligibility scope described in the ICAO document titled "CORSIA Eligible Emissions Units" should include those set out in the general eligibility parameters in Section 4.1 of the Report from the TAB's first assessment cycle; those listed in the current version of the ICAO Document; and the following additions or amendments:

the exclusion of all activities that are developed in REDD+ countries<sup>23</sup> and utilize methodologies in the AFOLU categories and are estimated<sup>24</sup> to generate greater than 7,000 Climate Reserve Tonnes (CRTs) / annum individually or grouped, with the allowable exception of activities developed in Mexico that utilize the Reserve's Mexico Forest Protocol.

4.2.5.4 *Further actions requested of the programme:* TAB does not recommend any additions to the recommended further actions requested of the programme in Section 4.2 of the Report from TAB's first assessment cycle.

#### 4.2.6 The Gold Standard

##### *General findings*

4.2.6.1 TAB identified the need to update the Gold Standard's *Programme-specific eligibility parameters* in the ICAO Document *CORSIA Eligible Emissions Units*. The recommended updates are described below and were informed by TAB discussions summarized in Section 4.3.8.

4.2.6.2 TAB did not, in the current assessment cycle, undertake any further assessment of the programme's application materials submitted under prior TAB assessment cycles. In prior assessment cycles, TAB found that the Gold Standard's procedures, standards, and related governance arrangements

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<sup>23</sup> See footnote 21

<sup>24</sup> See footnote 22

that were in place and assessed by TAB in 2019 were consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

### ***Programme-specific eligibility parameters***

4.2.6.3 *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. TAB recommends that exclusions from or limitations to the scope of the programme’s eligibility scope described in the ICAO document titled “CORSIA Eligible Emissions Units” should include those set out in the general eligibility parameters in Section 4.1 of the Report from the TAB’s first assessment cycle; those listed in the current version of the ICAO Document; and the following additions or amendments:

the exclusion of all activities that are developed in REDD+ countries<sup>25</sup> and utilize methodologies in the programme’s Land Use and Forestry & Agriculture categories and are estimated<sup>26</sup> 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.

4.2.6.4 *Further actions requested of the programme:* TAB does not recommend any additions to the recommended further actions requested of the programme in Section 4.2 of the Report from TAB’s first assessment cycle.

## **4.2.7 The Verified Carbon Standard (VCS)**

### ***General findings***

4.2.7.1 TAB identified the need to update the VCS *Programme-specific eligibility parameters* in the ICAO Document *CORSIA Eligible Emissions Units*. The recommended updates are described below and were informed by TAB discussions summarized in Section 4.3.8.

4.2.7.2 In this assessment cycle, TAB assessed the programme’s application materials which were updated and re-submitted as “material changes” to the programme’s procedures. These procedural changes were made in response to ICAO’s request for further actions to be taken by the programme prior to projects and programmes following the VCS Jurisdictional and Nested REDD+ framework Scenario 2 or Scenario 3 being eligible to generate CORSIA Eligible Emissions Units. The requested further actions pertained to the programme’s consistency with the *Permanence* criterion; specifically, its *Guideline for Criteria Interpretation* for the “Extent of compensation provisions”. This request and TAB’s discussions are described in Section 3.2 of this report and in Section 4.3.2 of the TAB Report from its first assessment cycle. TAB assessed the updated procedures as demonstrating fulfilment of the programme’s conditions for eligibility which were confirmed in decisions by the 219th Council session.

4.2.7.3 Based on further information submitted by VCS, TAB also assessed and identified additional VCS project-level methodologies that align with the EUC and TAB’s approach to applying the EUC during its first assessment cycle, which are recommended for addition to the VCS *Scope of Eligibility*.

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<sup>25</sup> See footnote 21

<sup>26</sup> See footnote 22

4.2.7.4 In prior assessment cycles, 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 contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

#### ***Programme-specific eligibility parameters***

4.2.7.5 *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. TAB recommends that exclusions from or limitations to the scope of the programme's eligibility scope described in the ICAO document titled "CORISIA Eligible Emissions Units" should include those set out in the general eligibility parameters in Section 4.1 of the Report from the TAB's first assessment cycle; and those listed in the current version of the ICAO Document; with the following additions or amendments:

- a) the exclusion of VCUs issued to standalone projects following Scenario 1 of the VCS Jurisdictional and Nested REDD+ (JNR) framework that do not also align with an allowable exception listed in paragraph b) below,
- b) the exclusion of VCUs issued to standalone project-level activities that are developed in REDD+ countries<sup>27</sup> and utilize methodologies within the programme's Sectoral Scope 14 and are estimated<sup>28</sup> to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped, **with the allowable exceptions** of VCUs issued under a jurisdictional programme following Scenario 2 of the VCS JNR framework and/or that utilize one of the following methodologies: VM0017, VM0021, VM0024, VM0032<sup>29</sup>.

4.2.7.6 *Further actions requested of the programme:* TAB does not recommend any additions to the recommended further actions requested of the programme in Section 4.2 of the Report from TAB's first assessment cycle.

#### **4.2.8 Programmes recommended for conditional eligibility**

4.2.8.1 TAB recommends that the Council's designation of the following emissions unit programme as *conditionally eligible* should be maintained, subject to further review by TAB of the programme's updated procedures:

- Forest Carbon Partnership Facility (see further details in Section 4.2.9)

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

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<sup>27</sup> See footnote 21

<sup>28</sup> See footnote 22

<sup>29</sup> These methodologies are in addition to the list contained in the Verified Carbon Standard (VCS) listing in the ICAO Document "CORISIA Eligible Emissions Units".

#### 4.2.9 Forest Carbon Partnership Facility (FCPF)

##### *General findings*

4.2.9.1 In this assessment cycle, TAB assessed Forest Carbon Partnership Facility's reported "material changes" to programme procedures. These procedural changes were made in response to ICAO's request for further actions to be taken pertaining to the programme's consistency with the *Permanence* criterion; specifically, its *Guideline for Criteria Interpretation* for the "Extent of compensation provisions"; and with the various criteria and *Guidelines* requiring that activity validation is undertaken by independent, accredited, third-party entities. These requests and TAB's discussions are described in Section 3.2 of this report, and in Section 4.3.2 of the TAB Report from its first assessment cycle. TAB assessed the updated procedures and identified that the programme is still in the process of taking the requested further actions. Thus, TAB recommends that the FCPF's eligibility classification be maintained as "conditionally eligible".

4.2.9.2 TAB did not, in the current assessment cycle, undertake any further assessment of the programme's application materials submitted under prior TAB assessment cycles. In prior assessment cycles, 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 contents of 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* (Section 4.2.10.7 of the TAB Report from its first assessment cycle).

##### *Programme-specific eligibility parameters*

4.2.9.3 No further programme-specific eligibility parameters are recommended by TAB in this assessment cycle.

##### *Further actions requested of the programme*

4.2.9.4 TAB recommends that the Council request the FCPF to undertake these further actions, which the FCPF is invited to submit for 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 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 **Programmes invited to re-apply**

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

- BioCarbon Fund Initiative for Sustainable Forest Landscapes (see further details in Section 4.2.11)
- Joint Crediting Mechanism between Japan and Mongolia (see further details in Section 4.2.12)
- CERCARBONO (see further details in Section 4.2.13)

4.2.10.2 The specific findings by TAB in terms of criteria consistency and areas for further development are provided below. TAB will assess once programme procedures are in place that address these areas for further development and the programme provides such information to the TAB in line with a future call for applications.

#### 4.2.11 **BioCarbon Fund Initiative for Sustainable Forest Landscapes (ISFL)**

##### *Criteria consistency*

4.2.11.1 TAB recommends that eligibility decisions regarding the BioCarbon Fund Initiative for Sustainable Forest Landscapes should not be taken at this time. TAB found that ISFL procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2020 were partially consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.11.2 TAB found that ISFL demonstrated technical consistency with the following criteria: a) transparency and public participation provisions, b) safeguards systems, c) carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration from projects that do no net harm, d) legal nature and transfer of units, e) scope considerations, f) carbon offset credits must be based on a realistic and credible baseline, g) a system must have measures in place to assess and mitigate incidences of material leakage, and h) avoidance of double counting, issuance and claiming.

##### *Areas for further development*

4.2.11.3 TAB found that ISFL demonstrated technical consistency with some, but not all, contents of the following criteria: a) programme governance, b) sustainable development criteria, c) offset credit issuance and retirement procedures, d) identification and tracking, e) validation and verification procedures, f) carbon offset credits must be quantified, monitored, reported, and verified, g) carbon offset credits must have a clear and transparent chain of custody within the offset program, h) clear methodologies and protocols, and their development process, i) carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional, and j) permanence.

4.2.11.4 TAB found that ISFL 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 4.3.5 of the TAB Report from its first assessment cycle. It also informed the general

eligibility parameters in Section 4.1 of this Report. TAB noted ISFL's explanation that it was willing to put in place the procedures necessary to demonstrate consistency with these requirements.

4.2.11.5 TAB would like to encourage ISFL 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.

#### 4.2.12 **Joint Crediting Mechanism (JCM) between Japan and Mongolia**

##### *Criteria consistency*

4.2.12.1 TAB recommends that eligibility decisions regarding the Joint Crediting Mechanism (JCM) between Japan and Mongolia should not be taken at this time. TAB found that the JCM procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2020 were partially consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.12.2 TAB found that JCM demonstrated technical consistency with the contents of the following criteria: a) programme governance, b) transparency and public participation provisions, c) safeguards systems, d) sustainable development criteria, e) carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration from projects that do no net harm, f) validation and verification procedures, g) carbon offset credits must have a clear and transparent chain of custody within the offset program, h) clear methodologies and protocols, and their development process, i) scope considerations, and j) permanence.

##### *Areas for further development*

4.2.12.3 TAB found that JCM demonstrated technical consistency with some, but not all, contents of the following criteria: a) offset credit issuance and retirement procedures, b) identification and tracking, c) legal nature and transfer of units, d) carbon offset credits must be quantified, monitored, reported, and verified, e) carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional, f) carbon offset credits must be based on a realistic and credible baseline, g) a system must have measures in place to assess and mitigate incidences of material leakage, and h) avoidance of double counting, issuance and claiming.

4.2.12.4 TAB found that JCM 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 4.3.5 of the TAB Report from its first assessment cycle. It also informed the general eligibility parameters in Section 4.1 of this Report. TAB noted JCM's explanation that it was willing to address the risk of double-claiming in its procedures.

4.2.12.5 TAB would like to encourage JCM 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.

#### 4.2.13 CERCARBONO

##### *Criteria consistency*

4.2.13.1 TAB recommends that eligibility decisions regarding CERCARBONO should not be taken at this time. TAB found that CERCARBONO procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2020 were partially consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.2.13.2 TAB found that CERCARBONO demonstrated technical consistency with the contents of the following criteria: a) validation and verification procedures, b) carbon offset credits must have a clear and transparent chain of custody within the offset program, and c) scope considerations.

##### *Areas for further development*

4.2.13.3 TAB found that CERCARBONO demonstrated technical consistency with some, but not all, contents of the following criteria: a) programme governance, b) transparency and public participation provisions, c) safeguard systems, d) sustainable development criteria, e) carbon offset credits must represent emissions reductions, avoidance, or carbon sequestration from projects that do no net harm, f) offset credit issuance and retirement procedures, g) identification and tracking, h) legal nature and transfer of units, i) carbon offset credits must be quantified, monitored, reported, and verified, j) clear methodologies and protocols, and their development process, 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, m) permanence, n) a system must have measures in place to assess and mitigate incidences of material leakage, and o) avoidance of double counting, issuance and claiming.

4.2.13.4 TAB found that CERCARBONO 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 4.3.5 of the TAB Report from its first assessment cycle. It also informed the general eligibility parameters in Section 4.1 of this Report. TAB noted CERCARBONO's explanation that it was willing to address the risk of double claiming in its procedures.

4.2.13.5 TAB would like to encourage CERCARBONO 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 Applicants not possible to assess

4.2.14.1 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:

- Compte CO2 (see further details in Section 4.2.15)
- Olkaria IV Geothermal Project (see further details in Section 4.2.16)
- Perform, Achieve, and Trade Scheme (see further details in Section 4.2.17)
- Carbon Lighthouse Association (see further details in Section 4.2.18)

#### **4.2.15 Compte CO2**

##### ***General findings***

4.2.15.1 TAB was unable to assess Compte CO2 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.

#### **4.2.16 Olkaria IV Geothermal Project**

##### ***General findings***

4.2.16.1 TAB was unable to assess Olkaria IV Geothermal Project 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.

#### **4.2.17 Perform, Achieve, and Trade Scheme**

##### ***General findings***

4.2.17.1 TAB was unable to assess Perform, Achieve, and Trade Scheme 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.

#### **4.2.18 Carbon Lighthouse Association**

##### ***General findings***

4.2.18.1 TAB was unable to assess Carbon Lighthouse Association 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. TAB assesses programmes for which the programme administrators, or a representative duly authorized by the programme / its administrator, submits an application for TAB's assessment. In this case, Carbon Lighthouse Association submitted an application on behalf the Regional Greenhouse Gas Initiative (RGGI) but did not do so as a duly authorized representative of RGGI.

## 4.3 CRITERIA INTERPRETATIONS

4.3.1 The following discussions were undertaken by TAB Members in order to agree on interpretations of a criterion or its guidelines to be applied, for reaching their consensus on the recommendations in Section 4.2. Where TAB discussed and agreed to specific interpretations in order to apply a criterion or its guidelines to the wide variety of programmes assessed in both its first and second assessment cycles, this section also presents those interpretations.

### 4.3.2 **Criteria: Permanence; Additionality; Sustainable Development; Are only counted once towards a mitigation obligation**

4.3.2.1 In its second assessment cycle, TAB reaffirmed the applicability of its interpretations, discussions, and any specific expectations for programme procedures contained in Section 4.3 of the TAB Report from its first assessment cycle. These same interpretations and expectations were applied to TAB's assessment of new applicants from the outset of and throughout its second assessment cycle.

### 4.3.3 **Criterion: Governance**

4.3.3.1 Under the *Governance* criterion's guideline for *Programme longevity* requiring a programme to be "continuously governed and operational for at least the last two years", TAB identified the need for a clear minimum indicator that a programme is "operational". In light of the experience from its first assessment cycle, TAB confirmed and assessed programmes according to these expectations:

4.3.3.2 The programme must provide evidence that methodologies are in place and available for use (i.e. finalized rather than draft form), as the minimum indicator of "operational".

4.3.3.3 Such methodologies are not expected to have been in place and available for use for at least the last two years.

4.3.3.4 A programme is expected to have been continuously governed for at least the last two years.

4.3.3.5 TAB also gave further consideration to the same guideline for *Programme longevity*, in respect of the expectation for programmes to have "...a plan for... possible responses to the dissolution of the programme in its current form". TAB noted the importance of assessing programmes administered by for-profit or non-governmental organizations to confirm that such plans are indeed in place and reflect consideration of how the programme will discharge its responsibilities, obligations, and relevant programme and private assets under such a scenario. TAB acknowledged, however, that government agency-administered programmes—particularly those administered by sovereign national governments—are likely to have sufficient resources and public obligations to judiciously manage eventualities of this kind. Thus, TAB confirmed that the guideline's sub-requirement for programmes to have "*a plan for... possible responses to the dissolution of the programme in its current form*" is not applicable to government agency-administered programmes, particularly those administered by sovereign national governments.

4.3.3.6 Under the *Governance* criterion's guideline for *Programme administrator and staff conflicts of interest*, TAB identified that some programmes are staffed by government officials and employees who are subject to domestic laws and regulations governing conflicts of interest—but these laws or regulations are not explicitly attributed or specific to the programme itself (i.e. "Programme... procedures"). In such cases, TAB confirmed and assessed programmes according to the expectation that,

if a programme is and will continue to be exclusively staffed by individuals who are subject to public service laws prohibiting conflicts of interests, the laws are assessed as if they are “programme procedures”. The same approach was taken to the guidelines for *Registry administrator conflicts of interest* where a programme registry is administered solely by public servants.

#### 4.3.4 **Criterion: Identification and Tracking**

4.3.4.1 Under this criterion, several requirements pertain to programme registry linkages and data exchange standards. Here, TAB identified that few programme registry systems are technically linked to any other registry(ies) or equivalent tracking systems that are relevant to the programme or its CORSIA eligibility. Some requirements under this criterion are only applicable to programmes that have such registry linkages. Where no relevant registry linkages are present, and unless a programme is found to have demonstrated consistency with the related requirements in any case, TAB confirmed and assessed programmes with understanding that the following requirements are not applicable to the programme:

- For the programme to stipulate (and disclose) to which, if any, other registries it is linked;
- For the programme to stipulate (and disclose) whether and which international data exchange standards the registry conforms with.

#### 4.3.5 **Criteria: Validation and Verification procedures; Carbon offset credits must be quantified, monitored, reported, and verified**

4.3.5.1 TAB identified that these criteria, in combination, only contain comprehensive requirements for *verification* to be undertaken by accredited, independent third-parties, and for the accreditation, qualification, and oversight of those verifiers. The same requirements do not in all cases extend to entities performing *validation* services. Nevertheless, TAB assessed programmes’ consistency with the criterion Carbon offset credits must be quantified, monitored, reported, and verified as requiring that a programme has procedures in place requiring that *validation* is undertaken by an entity that is a) accredited, b) independent, and c) a third-party. TAB agreed this interpretation based on various references that establish the equivalence of validation and verification bodies (i.e. the Validation and Verification procedures criterion) and their functions (i.e. the *Guideline for Auditor conflicts of interest*, which refers to “accredited third-party(ies) performing the validation and/or verification procedures”).

#### 4.3.6 **Criterion: ...emissions reductions, avoidance, or removals that are additional**

4.3.6.1 In applying this criterion, TAB noted that programmes that support jurisdiction-scale emissions reductions activities typically do not utilize traditional, project-based “tests” to assess the additionality of given activities. In such cases, TAB assessed their consistency with this criterion based on the use of these project-level additionality tests only in cases where the programme itself described and substantiated its procedures as equivalent to a performance benchmark approach. In most cases, requirements pertaining to these tests were assessed as “not applicable” to the programme. Instead, TAB assessed such programmes according to the alternative guideline for assessing programmes’ “*Non-traditional or new analyses/tests*”.

#### 4.3.7 **Criterion: Avoidance of Double Counting, Issuance and Claiming**

4.3.7.1 TAB interpreted and applied this criterion to assess whether a Programme “*provide[s] information on how*” it addresses double-counting, -issuance, -claiming, with a focus on the transparency

of these procedures. TAB assessed the substantive contents of these procedures under the more elaborated contents and guidelines of the criterion Are only counted once towards a mitigation obligation.

#### 4.3.8 **Criterion: A system must have measures in place to assess and mitigate incidences of material leakage**

4.3.8.1 This criterion's guideline for *Scope and Leakage Prevention* requires that "activities that pose a risk of leakage when implemented at the project-level should be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage." TAB noted that this guideline is specifically applicable to REDD+ activities and for TAB's use in assessing programmes that support REDD+ activities as defined in the UNFCCC's Warsaw Framework and related decisions. TAB acknowledged that several programmes it has assessed support REDD+ activities at a variety of implementation scales (i.e. project-level, sub-national, national, and combinations thereof). TAB applied this guideline to programmes that support REDD+ and/or AFOLU activities. It was regarded as "not applicable" to all other programmes. Programmes that only support REDD+ to be implemented "at a national level, or on an interim basis on a subnational level" were assessed as demonstrating consistency with the contents of this guideline. TAB gave the following considerations to Programmes supporting stand-alone project-level REDD+ and/or AFOLU activities.

4.3.8.2 **Consideration 1 — Activity type:** TAB noted that several of the programmes assessed support REDD+ activities, as well as other interventions involving agriculture, forestry, and land use *that exclude REDD+*. As a first step, TAB identified categories of activities that are *not* categorized as REDD+ under commonly accepted definitions<sup>30</sup>. Sections 4.2.4 – 4.2.7 of this report identify these categories of activities by their respective methodologies (or methodology categories) as "allowable exceptions" that can be implemented at any scale. These exceptions avoid inadvertently applying this guideline's "scale requirement" to AFOLU activities (excluding REDD+) to which it is clearly not applicable.

4.3.8.3 **Consideration 2 — Geographic context:** TAB noted that some programmes support AFOLU activities to be implemented in countries where REDD+ decisions are applicable (i.e. "REDD+ countries"<sup>31</sup>). As a second step, TAB assessed whether the activities supported by the programme, or under a programme's methodology or protocol in question, could be implemented in *any* country with forest cover that is pursuing elements of REDD+ outlined by the UNFCCC Warsaw Framework and/or REDD+ international standards. Where the answer was "yes" for a given project-level methodology, Sections 4.2.4 – 4.2.7 of this report recommend that the resulting emissions units should be eligible where issued to projects that either a) are integrated (i.e. "nested") into the programme's CORSIA-eligible jurisdiction-scale REDD+ activities, or b) fall below the project size threshold described below.

4.3.8.4 **Consideration 3 — Project size and materiality:** TAB identified REDD+ and AFOLU projects that are expected to generate fewer than 7,000 emissions units/annum, individually or grouped, as allowable exceptions to all other exclusions set out in Sections 4.2.4 – 4.2.7 of this report. This recommendation takes into account the criterion's emphasis on *material* leakage risk, and the comparably low risk that projects implemented at this *de minimis* scale would undermine incentives for countries to expand the scale of their REDD+ implementation strategies over time.

4.3.8.5 **Other considerations:** Where TAB assessed this guideline as not applying to a programme or some specific project scenarios described in this section, TAB nevertheless assessed their

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<sup>30</sup> "REDD+" commonly refers to Reducing Emissions from Deforestation and Forest Degradation, and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks.

<sup>31</sup> See footnote 21

consistency with all other relevant criteria, including to confirm that procedures are in place to assess, monitor, mitigate, and account for material project-level leakage, and alignment with the *Permanence* criterion and guidelines.

4.3.8.6 TAB sought to apply this guideline at a level that would allow for the broadest eligibility scope while ensuring that the units are consistent with the contents of the EUC. TAB ultimately assessed and identified the exceptions described above at the level of methodological categories (i.e. activity types) or at the methodological level if a programme's and TAB's categorizations did not align.

4.3.8.7 In its geographic considerations (above), TAB also noted that some programmes support AFOLU and REDD+ projects in countries that are pursuing *some but not all* elements of REDD+ and that may or may not expand on these activities over time. TAB discussed whether project-level AFOLU activities could be exempt from this guideline if the host country itself does not classify the activity type as "REDD+" in its strategy. On this issue, TAB erred on the side of caution in terms of the feasibility and acceptability of the assessment. TAB confirmed that it prefers to avoid assessing whether each of these activities are included in each particular *REDD+ country's* strategy<sup>32</sup> (and thus subject to this guideline's scale requirement), including in light of limited time and information available to TAB, as well as to avoid discouraging countries from broadening their REDD+ national strategies over time. In this light, TAB confirmed that the approach described in this section does not assess the design and sufficiency of any given country's REDD+ strategy or implementation.

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<sup>32</sup> For one programme that supports AFOLU activities in only one REDD+ country, TAB made an exception to this approach due to the programme's relevance to the TAB Procedure for the "Assessment of government-vetted programmes." ([https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202020/TAB%20Procedures\\_April%202020\\_Final.pdf](https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202020/TAB%20Procedures_April%202020_Final.pdf))