



ICAO

INTERNATIONAL CIVIL AVIATION ORGANIZATION

ICAO document

CORSIA Eligible Emissions Units



June 2020

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

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)

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 2020
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 (EAOCs).

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.

China GHG Voluntary Emission Reduction Program [Pending Programme Acceptance of *Terms of Eligibility*⁵]

Programme-designated Registry:	Registry of the GHG Voluntary Emissions Reduction Program ³ http://registry.cceresc.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:	<p>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:</p> <p>CCERs issued to activities in the following categories:</p> <ul style="list-style-type: none">a) Afforestation and Reforestation.b) Carbon Capture, Utilization, and Storage (CCUS).c) Management and abatement of N₂O emissions from caprolactam, nitric and adipic acid plants.d) Management of agricultural operations to reduce emissions.e) Management of fertilizers application.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)

Programme-designated Registry:	CDM Registry ³ https://cdm.unfccc.int/Registry/index.html United Nations Voluntary Cancellation Platform ³ https://offset.climateneutralnow.org/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle

⁵ Paragraph 4.4.3 of *TAB Recommendations* describes these *Terms of Eligibility*.

Eligible Unit Dates: Issued to activities that started their first crediting period from 1 January 2016⁴ and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility: 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:

CERs issued to Afforestation and Reforestation activities, including as temporary CERs (tCERs) and long-term CERs (ICERs)

Climate Action Reserve (CAR)

Programme-designated Registry: Climate Action Reserve Voluntary Offset Project Registry³
<https://thereserve2.apx.com/mymodule/mypage.asp>

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 2016⁴ and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility: 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:

- 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 Manual⁶.
- b) Forecast Mitigation Units (FMUs) credited under the Climate Forward program.
- c) California Registry Offset Credits (ROCs).
- d) California Early Action Offset Credits (EAOCs).

The Gold Standard (GS)

Programme-designated Registry: GSF Impact Registry³
<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

⁶ Reserve Offset Program Manual, paragraph 1.2 (from “*Projects are encouraged...*”); applicable version released 12 November 2019.

Eligible Unit Dates: Issued to activities that started their first crediting period from 1 January 2016⁴ and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility: 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:

- a) Planned Emission Reductions (PERs).
- b) Units issued from micro scale activities where an accredited entity has not carried out validation and verification.

Verified Carbon Standard (VCS)

Programme-designated Registry: Verra Registry³
<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 2016⁴ and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility: 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:

- a) VCUs 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.
- b) VCUs issued under a jurisdictional programme following Scenario 2 or Scenario 3 of the VCS Jurisdictional and Nested REDD+⁷.
- c) 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.

⁷ Excluded from *Scope of Eligibility* until otherwise indicated in this ICAO document, subject to further actions to be taken and demonstrated by the programme as requested by ICAO.

- d) California Registry Offset Credits (ROCs).
- e) California Early Action Offset Credits (EAOCs).

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