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.
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 Practices. 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 activity and/or unit types, methodologies, programme elements, and/or procedural classes.

American Carbon Registry (ACR)

Programme-designated Registry: ACR 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 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:

a) California Registry Offset Credits (ROCs).

b) California Early Action Offset Credits (EAOCs).

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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.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 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

Eligibility Timeframe: Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance cycle

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\(^5\) 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 2016 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 (lCERs)

Climate Action Reserve (CAR)
Programme-designated Registry: Climate Action Reserve Voluntary Offset Project Registry
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 2016 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 Manual.
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 Registry
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 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:

Planned Emission Reductions (PERs).

Verified Carbon Standard (VCS)

Programme-designated Registry: Verra Registry
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 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) VCU 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) VCU issued under a jurisdictional programme following Scenario 2 or Scenario 3 of the VCS Jurisdictional and Nested REDD+.

c) VCU 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 (SVIsta Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use.

d) California Registry Offset Credits (ROC).

7 Units issued from micro scale activities where an accredited entity has not carried out validation and verification are under consideration as an exclusion from the Gold Standard's Scope of Eligibility. This Document will be updated to reflect the outcome of such considerations, which are foreseen to conclude in June 2020.

8 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.
e) California Early Action Offset Credits (EAOCs).

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