

Technical Advisory Body (TAB)

Public comments received
on the responses to the Call for Applications
for assessment by the TAB

June 2020

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Comment Set #1

Name:

William Pazos

Organization:

Air Carbon

Date of receipt:

19 June 2020

From: William Pazos <wap@aircarbon.co>

Sent: June 19, 2020 12:04 AM

To: Office of the Environment

Subject: CORSIA Concerns

Dear Sir/Madam,

We believe that CORSIA is the single most important event in the carbon credit space. It is a global effort that will potentially create a benchmark price. Today we have fragmented markets with hard borders and little fungibility. ICAO and CORSIA will chip away at the structure.

Having entered the carbon space in 1999, I had a front row seat to the CDM regulatory process. There was a distinct disconnect between the concept of CDM being a market and the academic approach to regulation. I fear that ICAO and the TAB in particular are moving into this realm, at the expense of the greater opportunity.

Inconsistencies create an uneven playing field amongst countries, particularly for developing countries who would most benefit from carbon finance and would give CORSIA a broader reach -- something airlines want.

The most recent inconsistencies across programs are an example of stifling market oversight. Consistency is by far the most important aspect of any market; respect for consistency and simplicity the hallmark of great regulators.

Here are some examples of recent these inconsistencies:

- ARR projects under the VCS Program are excluded, whereas similar projects under Gold Standard are accepted.
- Inconsistency across geographic regions. e.g.: Improved Forest Management (IFM) projects in temperate and boreal forests are included, but similar projects in tropical forests are excluded. While some of these activities may be in countries with REDD+ programs, many of them (such as afforestation/reforestation, IFM and activities on grasslands, wetlands and soils) are not currently feasible to integrate into many REDD+ programs, as governments lack the capacity and data (mainly related to carbon accounting) to do so.

This confusion has arisen in large part because ICAO has approved individual methodologies that can be used under the VCS Program, even though ICAO has consistently said that it would be approving GHG programs as a whole.

We support Verra's recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are as follows:

Activities inside a specific jurisdictional program: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program, noting that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved);

Activities outside a specific jurisdictional program: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some cases other activities like ARR), these may be standalone projects (i.e., not required to be nested in any jurisdictional program).

This assessment would be done on a country-by-country and project-by-project basis by Verra. Similar principles would ideally be applied across all GHG programs accepted in CORSIA, to ensure that such activities are nested whenever they are inside a jurisdictional program.

We believe that relying on a set of principles will be a much better solution than the current approach of relying on methodology-level approvals. First, it would streamline the administrative process by obviating the need to have each methodology vetted by the Technical Advisory Board (TAB) and then the ICAO Council. Second, reliance on a set of principles will provide much more clarity to the market. If such principles are applied broadly, this would also ensure decisions made by ICAO are consistent across programs.

Kind regards,

William Pazos
AirCarbon - Chief Operating Officer
mb: +65 81187913
email: wap@aircarbon.co
Skype: bill.pazos

To schedule a call/meeting use this link:

<https://calendly.com/wapkuber>

Comment Set #2

Name:

Natalia Gorina

Organization:

South Pole

Date of receipt:

23 June 2020

From: Natalia Gorina <n.gorina@southpole.com>

Sent: June 23, 2020 5:18 AM

To: Office of the Environment

Subject: Comments for 2020 TAB Assessment

Dear sirs,

Please find attached South Pole's submission in response for the call for comments in the second round of TAB assessment.

Thank you again for giving the opportunity to provide comments.

Best regards,

Natalia Gorina,

Commercial Director, Global Transportation

south pole · global sustainability solutions since 2006

Technoparkstrasse 1 · 8005 Zurich · Switzerland

Phone: +41 435013573 · Mobile: +41 787477410 Skype: nataliagorina.southpole

n.gorina@southpole.com · southpole.com

Join the conversation: [Climate Chatters](#) are fun, informative, and interactive!

TAB Public Comment Template Form

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Commenter Name: Natalia Gorina, Commercial Director Global Transportation

Commenter Organization: South Pole

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	1) South Pole is project participant in various afforestation reforestation and regeneration projects (ARR) which are registered or that seek registration under the Gold Standard or the VCS. We notice an inconsistency by the TAB and ICAO in evaluating ARR methodologies across programs. ARR methodologies under the VCS Program were not deemed eligible for CORSIA in the TAB's first assessment, whereas the same methodologies under the

			<p>Gold Standard were accepted. We recommend the TAB to accept Verra's second application (as published on Verra's website) and deem CORSIA eligible also ARR activities registered under the VCS Program, thus ensuring consistency among programs.</p> <p>2) South Pole is project participant in various AFOLU projects that are registered or are seeking registration under the VCS program and are located in developing countries. We were disappointed to learn that with regard to some AFOLU project types, a number of activities are only eligible in boreal forests, and not in the tropics. For example, improved forest management and peatland rewetting activities in temperate and boreal forests developed under VM0012 and VM0036 are deemed eligible under CORSIA. However, same activities in tropical forests developed under VM0035 and VM0027 were not deemed eligible. This creates an uneven playing field amongst countries. Furthermore, tropical forests are located in developing countries who are in higher need of carbon finance a compared to industrialized countries. AFOLU projects in the tropics often not only reduce or avoid GHG emissions but also bring substantial benefits to local communities (employment, improved livelihoods etc.) as well as have extraordinary biodiversity value. We recommend the TAB to ensure consistency in the treatment of AFOLU activities across geographic regions. We support Verra's proposal in its second TAB application to differentiate CORSIA eligibility not based on the geographic applicability of AFOLU methodologies but rather based on high level principles provided below. We urge the TAB to</p>
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			<p>consider for CORSIA eligibility also AFOLU activities taking place in developing countries.</p> <p>3) South Pole is a project participant in various AFOLU VCS projects and we are working on developing new AFOLU projects. We support Verra's recommendation that eligibility of AFOLU activities should be based on high-level principles that can be enforced at the VCS program level. These principles are as follows (as per Verra's second application to the TAB):</p> <ul style="list-style-type: none"> • Activities <u>inside a specific jurisdictional program</u>: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program in order to be CORSIA eligible. Nesting can occur under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved); • Activities <u>outside a specific jurisdictional program</u>: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some cases other activities like ARR), these standalone activities are deemed CORSIA eligible and are not required to be nested in any jurisdictional program. <p>It is crucial for South Pole to have early clarity on whether the VCUs from VCS AFOLU projects will receive the CORSIA label or not and whether such VCUs can be offered for sale to aircraft operators and secure carbon finance from the CORSIA market.</p>

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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #3

Name:

Andrew J McKeon

Organization:

RGGI Inc.

Date of receipt:

23 June 2020

MESSAGE A

From: Andrew McKeon <andrew.mckeon@rggi.org>

Sent: June 23, 2020 4:50 PM

To: Office of the Environment

Subject: Comment on CORSIA Application

Dear ICAO TAB,

Please find attached the form to provide structured comments on the application that was submitted for assessment by the TAB for using RGGI allowances for compliance purposes. The message is authored by RGGI Inc. Chair Martin Suuberg who also serves as the Commissioner of the Massachusetts Department of Environmental Protection.

Thank you.

Andrew J McKeon

Executive Director, RGGI Inc.

90 Church Street 4th Fl

New York, NY 10007

(212)861-7059

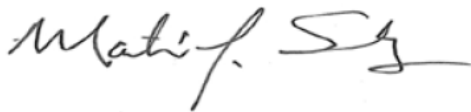
June 23, 2020

International Civil Aviation Organization
Technical Advisory Board (TAB)
Re: CORSIA Emissions Unit Criteria – Applications for Assessment

In response to the call from the International Civil Aviation Organization (ICAO) for applications from “emission unit programmes” for assessment against the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) Emissions Unit Criteria (EUC), an [application](#) was submitted by the Carbon Lighthouse Association for the use of CO₂ allowances from the Regional Greenhouse Gas Initiative. In Section III Part 2 of the application, it states: “Carbon Lighthouse Association works with companies outside of the regulated market to purchase and retire these CO₂ allowances, permanently removing them from the cap and driving long term reductions in carbon emissions.”

The RGGI states have not been involved in the submission of this application, and do not intend to be involved in the oversight, approval, or administration of using RGGI allowances for compliance under the CORSIA program. Further, while RGGI states’ regulations currently allow for any general account to hold RGGI allowances indefinitely, only RGGI Participating States can retire RGGI allowances.

Sincerely,

A handwritten signature in dark ink, appearing to read "Martin Suuberg". The signature is fluid and cursive, with the first name "Martin" and last name "Suuberg" clearly distinguishable.

Martin Suuberg
Chair, RGGI, Inc. Board of Directors
Commissioner, Massachusetts Department of Environmental Protection

MESSAGE B

From: Andrew McKeon <andrew.mckeon@rggi.org>

Sent: June 23, 2020 4:50 PM

To: Office of the Environment

Subject: Letter from RGGI Inc. Chair on using RGGI allowances for ICAO

Dear ICAO TAB,

Please find attached a letter from RGGI Inc. Chair Martin Suuberg, who also serves as the Commissioner of the Massachusetts Department of Environmental Protection, commenting on the application that was submitted for assessment by the TAB for using RGGI allowances for compliance purposes. These comments have also been submitted using the TAB Public Comment Form.

Thank you for your consideration in this matter.

Sincerely,

Andrew J McKeon

Executive Director, RGGI Inc.

90 Church Street 4th Fl

New York, NY 10007

(212)861-7059

TAB Public Comment Template Form

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Commenter Name:

Commenter Organization:

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Regional Greenhouse Gas Initiative (Carbon Allowances)	Entire Application	CORSIA Emissions Unit Eligibility Criteria (section 2.) and Carbon Offset Credit Integrity Assessment Criteria (section 3.)	To: International Civil Aviation Organization Technical Advisory Board (TAB) Re: CORSIA Emissions Unit Criteria – Applications for Assessment In response to the call from the International Civil Aviation Organization (ICAO) for applications from "emission unit programmes" for assessment against the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) Emissions Unit Criteria (EUC), an application was submitted by the Carbon

			<p>Lighthouse Association for the use of CO₂ allowances from the Regional Greenhouse Gas Initiative. In Section III Part 2 of the application, it states: "Carbon Lighthouse Association works with companies outside of the regulated market to purchase and retire these CO₂ allowances, permanently removing them from the cap and driving long term reductions in carbon emissions."</p> <p>The RGGI states have not been involved in the submission of this application, and do not intend to be involved in the oversight, approval, or administration of using RGGI allowances for compliance under the CORSIA program. Further, while RGGI states' regulations currently allow for any general account to hold RGGI allowances indefinitely, only RGGI Participating States can retire RGGI allowances.</p> <p>Sincerely,</p>  <p>Martin Suuberg Chair, RGGI, Inc. Board of Directors Commissioner, Massachusetts Department of Environmental Protection</p>

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #4

Name:

Ana Milena Plata Fajardo

Organization:

Biofix

Date of receipt:

23 June 2020

From: Ana Milena Plata Fajardo <aplata@biofix.com.co>

Sent: June 23, 2020 6:13 PM

To: officeenv@icao.int.

Subject: Comments TAB Assessment

Dear ICAO ENVIRONMENT

My name is Ana Milena I am the Manager director of BIOFIX CONSULTING, a Colombian Company, which develops “natural-based solutions” in ethnic lands. In Colombia, 32% of rural land belongs to ethnic communities. We are implemented projects in ethnic lands that generate more than 10 million of Verified Carbon Units. Our natural-based solutions aim to strengthen governance and incentivize green business.

In that sense, we are submitted comments for VCS TAB Assessment. We are really keen in provide our service to the ICAO’s goals and to adapt projects to the ICAO requirements.

Thank you so much for the opportunity to participate in this process.

We really hope REDD+ projects will consider into CORSIA. That will bring climate finance for ethnics groups.

Kind Regards.

Ana Milena Plata Fajardo

Directora

Biofix · Soluciones en Sostenibilidad Agroambiental

<https://www.biofix.co/>

Telefono: +57 3212163744 Skype: ana.fajardo9

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Commenter Name: ANA MILENA PLATA FAJARDO

Commenter Organization: BIOFIX CONSULTORIA SAS

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	1) Why ARR project are accepted in Gold Standard and are excluded in VCS program? 2) Why Improved Forest Management (IFM) projects in tropical forests are excluded?. REDD+ projects are feasible in tropical forest and it is an important source for climate finance in developing countries.

			<p>3) We support Verra's recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are as follows:</p> <ul style="list-style-type: none"> • Activities <u>inside a specific jurisdictional program</u>: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program, noting that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved); • Activities <u>outside a specific jurisdictional program</u>: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some cases other activities like ARR), these may be standalone projects (i.e., not required to be nested in any jurisdictional program). <p>This assessment would be done on a country-by-country and project-by-project basis by Verra. Similar principles would ideally be applied across all GHG programs accepted in CORSIA, to ensure that such activities are nested whenever they are inside a jurisdictional program.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #5

Name:

Silvia Gomez Caviglia

Organization:

Greenoxx Sociedad Civil

Date of receipt:

24 June 2020

From: Silvia Gomez Caviglia <silvia@greenoxx.com>

Sent: June 24, 2020 1:43 PM

To: Office of the Environment

Cc: Rocco

Subject: Public comments on CORSIA

Dear Sirs,

On behalf of Greenoxx, we would like to submit our comments regarding CORSIA and its acceptance of AFOLU projects.

As REDD+ project developers, CORSIA market is very important to us since we believe it will bring a new dynamics to the market of carbon credits. We have developed the first REDD+ successful worldwide, which is now on its 11th year of implementation and would like to make sure that new rules and regulations are fair for all AFOLU projects and that the thorough, serious and conscientious work that VERRA and we project developers have been doing for more than ten years is valued accordingly. While new markets are much valued for AFOLU projects, it is important that these are created with fairness and valuing the great contribution that developing countries are carrying out to mitigate climate change and to conserve the forests in our planet.

Thanks for your consideration.

Sincerely,

Silvia Gomez Caviglia.

Rocco Cheirasco.

Greenoxx Sociedad Civil

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Commenter Name: Silvia Gomez Caviglia

Commenter Organization: Greenoxx Sociedad Civil

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	1) Initial approvals by ICAO are not consistent across programs, which is very confusing for market participants. For example, ARR projects under the VCS Program are excluded, whereas similar projects under Gold Standard are accepted. This does not make sense to us since VERRA is a very stringent and consistent Standard. 2) Initial approvals by ICAO are not consistent across geographic

			<p>regions. For example, Improved Forest Management (IFM) projects in temperate and boreal forests are included, but similar projects in tropical forests are excluded. While some of these activities may be in countries with REDD+ programs, many of them (such as afforestation/reforestation, IFM and activities on grasslands, wetlands and soils) are not currently feasible to integrate into many REDD+ programs). This is not only confusing for market participants, but it is unfair for developing countries who are currently responsible for the biggest contribution in carbon sequestration worldwide, without much support from developed countries.</p> <p>3) This confusion has arisen in large part because ICAO has approved individual methodologies that can be used under the VCS Program, even though ICAO has consistently said that it would be approving GHG programs as a whole.</p> <p>4) We support Verra's recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are as follows:</p> <ul style="list-style-type: none"> • Activities <u>inside a specific jurisdictional program</u>: Where REDD+ activities can be clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program if required by the national Government, noting that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved); • Activities <u>outside a specific jurisdictional program</u>: Where activities remain outside jurisdictional REDD+ programs
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			<p>(e.g., typically WRC, ALM, and ACoGS activities, and in some cases other activities like ARR), or if countries decide not to apply nesting in the case of REDD+ may be standalone projects (i.e., not required to be nested in any jurisdictional program).</p> <p>This assessment would be done on a country-by-country and project-by-project basis by Verra. Similar principles would ideally be applied across all GHG programs accepted in CORSIA, to ensure that such activities are nested whenever they are inside a jurisdictional program.</p> <p>5) We believe that relying on the different Standards (such as VERRA) will be a much better solution than the current approach of relying on methodology-level approvals, which is definitely very confusing. First, it would streamline the administrative process by obviating the need to have each methodology vetted by the Technical Advisory Board (TAB) and then the ICAO Council. Second, reliance on a Standard will provide much more clarity to the market. If such principles are applied broadly, this would also ensure decisions made by ICAO are consistent across programs.</p>

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #6

Name:

Jose Luis Fuentes Perez

Organization:

Aenor

Date of receipt:

25 June 2020

From: Jose Luis Fuentes Perez <jfuentes@aenor.com>
Sent: June 25, 2020 9:08 AM
To: Office of the Environment
Subject: COMMENTS FROM AENOR TO CORSIA PROGRAM.

Dear ICAO CORSIA Staff,

We are providing our comments related to the responses to the call for applications that were submitted for assessment by the TAB.

Best regards.

FUENTES PÉREZ, José Luis

Climate Change Manager

Dirección de Operaciones de Conformidad

Génova, 6. 28004 MADRID

jfuentes@aenor.com -- www.aenor.es

Génova, 6. 28004 Madrid

www.aenor.com

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Commenter Name: JOSE LUIS FUENTES PÉREZ

Commenter Organization: AENOR

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS programme	Part 2: Program Summary	AFOLU activities: Inclusion/exclusion	1) In opinion of AENOR, one of the key matters for the future years in carbon markets and their appropriate development is the establishment of similar requirements (rules) across programs to provide credibility and consistency to the different players in markets. Definitely, clear rules for all programs and when possible similar ones and, rules as easier and accessible as possible to

			<p>all potential users. This is the best way to promote mitigation actions (offsetting and reduction) to tackle Climate Change.</p> <p>During our more than 8 years auditing A/R activities under VCS/CDM or GS, wherever they were implemented, AENOR found all activities reliable and consistent regardless the program when positive opinion was reached. Thus, we understand that A/R projects should be valid under any program since the objectives and final impacts of them are similar under GS, VCS, CDM, PLAN VIVO....</p> <p>2) Our second comment is related to the geographical scope. We understand based on international stats and our own data that most of AFOLU projects are located in tropical areas where many countries are under development and where there are a lot of needs to change the baseline scenarios in Climate Change, but also in other areas such as Governance of territory, land tenure.... So, in our opinion all different kind of AFOLU activities should be allowed regardless the climate region.</p> <p>We have audited big standalone projects in Zambia, Indonesia, Guatemala... that integrate agriculture activities, conservation of peatland and wetland, A/R....and all these projects, clearly, are the most helpful to mitigate Climate Change because there is a great commitment from local communities living inside, then successful it.</p> <p>CORSIA is perceived by many countries in these areas as a window to get finance and hence, progress in the achievements of their NDCs.</p>
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			<p>Thus, AENOR considers all initiatives deserve the opportunity to be checked by standards regardless the region where they are located.</p> <p>We have verified A/R projects in Europe and REDD+ projects and A/R projects in tropical areas and sure, projects in tropical areas (both REDD+ and A/R) provide at least the same Climate Change benefits than those located out of tropics but clearly more co-benefits.</p> <p>3) And our final comment is related to standalone and nest projects.</p> <p>We consider both options should be acceptable. We have audited standalone projects in countries that need this kind of mitigation actions to advance in tackling Climate Change but they do not have mechanisms to design jurisdictional programs, not yet and difficult in short-medium term.</p> <p>Therefore, we think that both models should be allowed, standalone projects and nesting when the country have the mechanisms to nest projects.</p> <p>Climate Change Emergency requires to increase the ambition, i.e, the implementation of multiples mitigation actions with appropriate finance mechanisms and a way is designing open programs, with clear rules to provide credibility and, actors well trained and rigorous in its assessments.</p> <p>In conclusion, AENOR considers VERRA recommendations based on principles instead of methodologies as an approach more suitable</p>
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			<p>and fairer to define eligibility criteria under CORSIA. AENOR thinks this approach can be easier and clearer for all stakeholders, provide a wider coverage for regions and scopes and maybe more agile and dynamic to validate the initiatives instead of checking methodologies to approve them.</p> <p>When AFOLU activities can be included in a Jurisdictional program, they should be nested within that program, regardless the program is from VERRA or others, but activities outside a specific jurisdictional program such as Agriculture, wetland restoration....should have the option to be accepted as standalone projects. The assessment for every initiative should be done on a country-by-country and project-by-project basis by Verra or other affected owner of Schemes.</p> <p>The final objective, in our opinion, of all initiatives in Climate Change should be to change the baseline scenarios in all countries, sectors...to a sustainable and green world.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #7

Name:

Daniel Zarin

Organization:

D. Zarin

Date of receipt:

25 June 2020

From: Daniel Zarin <daniel.zarin@gmail.com>
Sent: June 25, 2020 9:15 AM
To: Office of the Environment
Subject: TAB Public Comment

To whom it may concern:

Attached find my comments for consideration in response to your call for public comments <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

Please note that I have commented positively on one Program and negatively on another, both solely on the critical characteristic of baseline realism and credibility, which I believe must underpin the validity of any offset program.

Also note that I have not listed "commenter organization" because I am sharing these comments in my personal capacity, not on behalf of an organization. Nonetheless, in the interest of transparency I would like to share that:

- (1) I work for the Climate and Land Use Alliance
- (2) I serve on the Board of Directors of the Architecture for REDD+ Transactions

Thank you for your consideration.

Sincerely,

Daniel Zarin

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Daniel Zarin

Commenter Organization:

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Example: ABC Program	Example: Section 3.9	Example: Safeguards System (paragraph 2.9)	
Architecture for REDD+ Transactions	Part 4: Question 4.2	Realistic and credible baseline (3.2)	The requirement of a rigorous, consistent reference level established from robust historic data, as provided for in this Program, is the clearest modality for ensuring a realistic and credible baseline.
Verified Carbon	Part 4: Section 4.2	Realistic and	The absence of a requirement for a rigorous, consistent reference

Standard (managed by Verra)		credible baseline (3.2)	level established from robust historic data reflects negatively on the realism and credibility of baselines allowed within this Program. In particular, this leaves ample latitude for gaming the reference level and places the burden for judging realism, credibility and conservativeness on the subjective assessment of a verifier when it should be a straightforward rigorous, consistent and objective requirement.
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #8

Name:

David Gwenzi

Organization:

BioCarbon Partners (BCP)

Date of receipt:

25 June 2020

From: David Gwenzi <dgwenzi@biocarbonpartners.com>

Sent: June 25, 2020 11:34 AM

To: Office of the Environment

Cc: Hassan Sachedina

Subject: Public Comments on the Responses to the Call for Applications : 2019 Assessment Cycle

Dear Sir/Madam

Please find attached, our comments in response to the call for public comments. Please let us know if you need any clarifications from us. Thank you.

Kind Regards,

David Gwenzi, PhD | Carbon Manager

Leopards Hill Business Park | Leopards Hill Rd | Lusaka

Cell: +260 777218659

Skype: david.gwenzi

www.biocarbonpartners.com

www.facebook.com/biocarbonpartners

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

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All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Hassan Sachedina

Commenter Organization: BioCarbon Partners (BCP), Zambia

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	1) As a market participant we find initial approvals by ICAO to be inconsistent across programs, which is confusing to communicate to clients and project stakeholders. For example, some VCS viable projects from developing nations' perspective like Afforestation, Reforestation, and Revegetation (ARR) are excluded, whereas similar projects under Gold Standard are accepted.

			<p>2) Related to comment 1 above, initial approvals by ICAO are not consistent across geographic regions. For example, Improved Forest Management (IFM) projects in temperate and boreal forests are included, but similar projects in sub-tropical forests such as Sub-Sahara Africa are excluded. This creates an uneven playing field amongst countries, which ends up limiting collaborations. Such an uneven play field also reduces the chances of third world, non-donor funded REDD+ organizations like BCP to participate in ICAO's carbon financing, thus limiting CORSIA' reach.</p> <p>3) ICAO has previously said that it would be approving GHG programs as a whole, thus it is not clear to us as a market participant why some individual VCS methodologies are approved while others are not.</p> <p>4) We support Verra's recommendation in their revised application here that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. Verra's principles are as follows:</p> <ul style="list-style-type: none"> • Activities inside a specific jurisdictional program: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program, noting that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved); • Activities outside a specific jurisdictional program: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some
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			<p>cases other activities like ARR), these may be standalone projects (i.e., not required to be nested in any jurisdictional program).</p> <p>5) We agree with Verra that evaluating AFOLU activities on high-level principles basis will streamline the administrative process by obviating the need to have each methodology vetted by the Technical Advisory Board (TAB) and then the ICAO Council. Additionally, as Verra states, reliance on a set of principles will provide much more clarity to the market. If such principles are applied broadly, this would also ensure decisions made by ICAO are consistent across programs.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #9

Name:

Mercedes Garcia Madero

Organization:

ALLCOT AG

Date of receipt:

26 June 2020

From: Mercedes Garcia Madero <mgm@allcot.com>
Sent: June 26, 2020 4:59 AM
To: Office of the Environment
Cc: Alexis L. Leroy; Sergi Cuadrat; Tommi Neuvonen
Subject: Public Comment - ICAO

Dear Sirs,

On behalf of ALLCOT AG we participate on the PUBLIC CALL launched by Technical Advisory Body (TAB) of ICAO. You can find attached to this email our comments regarding the EUC.

Any questions or concerns please do not hesitate to contact us

Best regards,



Mercedes Garcia Madero

Head of Group Technical
Department

mgm@allcot.com

+34 696996034

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Alexis Leroy (all@allcot.com)

Commenter Organization: ALLCOT AG

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
ALLCOT AG	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	1) Initial approvals by ICAO are not consistent across programs, which is very confusing for market participants. For example, ARR projects under the VCS Program are excluded, whereas similar projects under Gold Standard are accepted. 2) Initial approvals by ICAO are not consistent across geographic regions. For example, Improved Forest Management (IFM) projects in temperate and boreal forests are included, but similar projects in tropical forests are excluded. While some of

			<p>these activities may be in countries with REDD+ programs, many of them (such as afforestation/reforestation, IFM and activities on grasslands, wetlands and soils) are not currently feasible to integrate into many REDD+ programs, as governments lack the capacity and data (mainly related to carbon accounting) to do so. This is not only confusing for market participants, but creates an uneven playing field amongst countries, particularly for developing countries who would most benefit from carbon finance and would give CORSIA a broader reach -- something airlines want.</p> <p>3) This confusion has arisen in large part because ICAO has approved individual methodologies that can be used under the VCS Program, even though ICAO has consistently said that it would be approving GHG programs as a whole.</p> <p>4) We support Verra's recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are as follows:</p> <ul style="list-style-type: none"> • Activities <u>inside a specific jurisdictional program</u>: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program, noting that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved); • Activities <u>outside a specific jurisdictional program</u>: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some cases other activities like ARR), these may be standalone projects (i.e., not required to be nested in any jurisdictional program). <p>This assessment would be done on a country-by-country and</p>
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			<p>project-by-project basis by Verra. Similar principles would ideally be applied across all GHG programs accepted in CORSIA, to ensure that such activities are nested whenever they are inside a jurisdictional program.</p> <p>5) We believe that relying on a set of principles will be a much better solution than the current approach of relying on methodology-level approvals. First, it would streamline the administrative process by obviating the need to have each methodology vetted by the Technical Advisory Board (TAB) and then the ICAO Council. Second, reliance on a set of principles will provide much more clarity to the market. If such principles are applied broadly, this would also ensure decisions made by ICAO are consistent across programs.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #10

Name:

Torbjørn Gjefsen

Organization:

Rainforest Foundation Norway

Date of receipt:

26 June 2020

From: Torbjørn Gjefsen <torbjorn@rainforest.no>
Sent: June 26, 2020 6:01 AM
To: Office of the Environment
Cc: Anders Haug Larsen; Nils Hermann Ranum
Subject: Submission to TAB Call for Public Comments

To ICAO Technical Advisory Body

Please find enclosed the comments from Rainforest Foundation Norway to the 2020 TAB Assessment Call for Public Comments.

Torbjørn Gjefsen
Senior Advisor, Policy Program
Rainforest Foundation Norway

97016842

[Regnskog.no/en/](https://regnskog.no/en/)

Mariboes gate 8, Oslo

[Facebook](#)

[Instagram](#)

Twitter [NO/EN](#)

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

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All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

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Commenter Name: Torbjørn Gjefsen and Anders Haug Larsen

Commenter Organization: Rainforest Foundation Norway

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Verified Carbon Standard	4.7 Double counting	Eligibility Criterion (para 2.11/4.7) – Double counting	<p>VCS has no specific measures to avoid double counting/claiming of credits towards different climate change mitigation obligations. measures are limited to avoiding double counting with other offset mechanisms or programs.</p> <p>This means that the credit can be used to fulfil a host countries NDC while also being used to fulfil obligations under CORSIA, regardless of whether the credit originates for a jurisdictional project, nested project</p>

			<p>or non-nested. Without clear requirements and procedures for corresponding adjustment towards NDC or other obligations, there is no guarantee that emissions reductions from such programs are additional to reductions being reported under the UNFCCC. Therefore, inclusion of such credits will undermine the environmental integrity and additionality of CORSIA.</p> <p>VCS recognizes that the standard does not guarantee against such double claiming and indicate a willingness to put such measures in place. These measures must be in place prior to approval, so that TAB can assess whether they are appropriate.</p>
Verified Carbon Standard	4.2, Baselines	Eligibility Criterion (para 3.2): Carbon offset credits must be based on a realistic and credible baseline	<p>Baselines should be based on historical data of no more than the last 10 years before the crediting period, to ensure that the program delivers actual emissions reductions and avoids hot air. This is necessary to ensure the environmental integrity of an offsetting mechanism like CORSIA.</p> <p>The methodology presented by VCS allows for too much flexibility in setting baselines to assure that they will be credible and realistic. This is especially problematic with projects, either they are nested into jurisdictional REDD+ or not. The JNR requirements allows jurisdictions and projects a variety of options for setting a crediting baseline. This includes selecting you own historical periods, developing baselines based on trend and projections, and adjusting for national circumstances and area exclusions. Any of these options could be easily manipulated to inflate a crediting baseline, which will not result in real emission reductions.</p> <p>This cannot be credibly compensated through the role of an independent verifier, who can only realistically assess whether baselines have been developed according to the rules of the standard, which are not stringent enough to ensure that credits represent actual emissions reductions.</p>

			<p>We also find it highly problematic that VCS allows for historical reference periods to be established with no more than 3 data points. This is insufficient to establish trends or averages and allows for cherry-picking data points.</p> <p>We also find it inadequate that it is not mandatory to include emissions from degradation in the baselines. This allows for the omission of a significant source of emissions</p> <p>It is therefore clear that VCS does not meet eligibility criterion 3.2 and would undermine CORSIA's environmental integrity if approved.</p>
Verified Carbon Standard	2.9 Safeguard system	<i>Design element 9: Safeguard systems</i>	<p>We would like to highlight that VCS has no specific mention of the right of Indigenous Peoples to Free, prior and informed consent (FPIC) in the program application. FPIC does not only involve the right of indigenous peoples to be consulted, but also involves the right to say "no" to a project.</p> <p>The standard point to indicator G5 from the Climate, Community & Biodiversity Standards, v3.1, which includes FPIC, but this is only a "may be applied" standard.</p> <p>Application of FPIC should be a requirement to all projects, and this should be corrected before approval into CORSIA.</p> <p>The Climate, Community & Biodiversity Standards also states that projects must demonstrate that no activity is undertaken by the project that could prejudice the outcome of an unresolved dispute relevant to the project over lands, territories and resources in the project zone. This is positive but should also be a mandatory requirement to ensure that programs or projects are only conducted in an area without such disputes.</p>
Forest Carbon Partnership Facility	4.7 Double counting	Eligibility Criterion (para 2.11/4.7) – Double counting	<p>The submitted Methodological framework for the Carbon Fund states the following in its Criterion 38:</p> <p><i>"Based on national needs and circumstances, ER Program host country selects an appropriate arrangement to ensure that any ERs from REDD+ activities under the ER Program are not generated more than once; and that any ERs</i></p>

			<p><i>from REDD+ activities under the ER Program sold and transferred under an ERPA are not used again by any entity for sale, public relations, compliance or any other purpose.”</i></p> <p>We find it inadequate that such arrangements are at the discretion of the host country. FCPF should instead establish mandatory requirements that ensures the use of corresponding adjustments towards NDCs and other mitigation commitments or obligations, and this should be in place prior to approval into CORSIA.</p>
FCPF	4.2, Baselines	Eligibility Criterion (para 3.2): Carbon offset credits must be based on a realistic and credible baseline	<p>We note with appreciation that FCPF have very clear rules for establishing baselines, that require countries to develop a baseline based on the average of a conservative historical reference period. However, we note with concern that these rules also allow for an option to apply a baseline based on a projection of emissions above the historical average.</p> <p>Though we are fully aware of the special circumstances regarding HFLD countries that this exemption refers to and appreciate that these circumstances can justify a different approach, we still find it inappropriate to incorporate credits based on baselines above conservative estimates of historical emissions into an offsetting scheme like CORSIA. To protect the environmental integrity of CORSIA, such credits should not be permitted and other options to reward HFLD countries for reducing deforestations should be sought.</p> <p>Therefore, we recommend that this option of using projected baselines will be excluded for CORSIA eligible credits.</p>
FCPF	2.9 Safeguard system	<i>Design element 9: Safeguard systems</i>	<p>We recognize that FCPF's methodological framework formally meets the criterion to have a safeguards system in place and appreciate that this system explicitly requires ER programs to have benefit-sharing plans. However, we note with concern that FCPF have approved and signed ERPA without the requirement to have a finalized benefit-sharing plan in place, as is the case with the DRC. This shows an inclination to disregard the methodological framework, which we find alarming.</p>

BioCarbon Fund Initiative for Sustainable Forest Landscapes	4.2, Baselines	Eligibility Criterion (para 3.2): Carbon offset credits must be based on a realistic and credible baseline	We note with appreciation that the BioCarbon Fund ISFL requires baselines based on historical average of approximately 10 years but note with concern that programs are only required to apply a minimum of 2 datapoint to construct such an average. It is impossible to know that an annual average based on 10 years is credible and realistic based on only 2 datapoints. Rather, programs should have data for each year included in the reference period, and any lack of annual datapoint should be justified and it should be explained how this is not likely to affect the baseline in a non-conservative way.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	4.7 Double counting	Eligibility Criterion (para 2.11/4.7) – Double counting	<p>The submitted ISFL Emission Reductions (ER) Program Requirements from The BioCarbon fund states the following:</p> <p><i>“ISFL ER Programs shall work with the host country to select an appropriate arrangement to avoid double counting, including double issuance, double selling/use, or double claiming, in order to track the emission reductions to ensure that any emission reductions that have been generated, monitored and verified under the ISFL ER Program and paid for by the ISFL are not used again by any entity for sale, public relations, compliance or any other purpose unless otherwise agreed by the parties to an ERPA and, where relevant, consistent with any applicable guidance adopted under the Paris Agreement.”</i></p> <p>We find it inadequate that such arrangements are at the discretion of the host country. BioCarbon Fund ISFL should instead establish mandatory requirements that ensures the use of corresponding adjustments towards NDCs and other mitigation commitments or obligations, and this should be in place prior to approval into CORSIA.</p>

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #11

Name:

Mario Boccucci

Organization:

UN-REDD Programme

Date of receipt:

26 June 2020

From: UN-Redd <un-redd@un-redd.org>

Sent: June 26, 2020 10:40 AM

To: Office of the Environment

Cc: UN-Redd

Subject: ICAO request for public comments on latest round of applications for programs to supply units to CORSIA

Dear ICAO colleagues,

Greetings, we hope this message finds you well.

We are pleased to transmit herewith, letter from the UN-REDD Programme Head of Secretariat, Mario Boccucci, in response to ICAO's open request for public comments on the latest round of applications and application updates for programs to supply units to CORSIA.

Grateful if you could transmit this to the appropriate Office/Official and kindly acknowledge receipt.

Thank you and kind regards.

UN-REDD Programme Secretariat
International Environment House
11-13 chemin des Anemones, 1219 Geneva
Postal address : Avenue de la Paix 8-14
1211 Geneva 10, Switzerland
Website: www.un-redd.org/

Geneva, 26 June 2020

To whom it may correspond:

This letter is in response to the open request for public comments on the latest round of applications and application updates for programs to supply units to CORSIA. The UN-REDD Programme would like to express its strong support for ICAO's approval of the responses to the call for applications for the current assessment cycle that promote the environmental and social integrity and ambition of carbon emission reductions from the forest sector to catalyze new, large-scale finance for REDD+ activities at a jurisdictional and national scale.

The UN-REDD Programme is the UN knowledge and advisory platform on forests and climate, with a focus on advancing Articles 5 and 6 of the Paris Agreement. UN-REDD supports countries to implement policies and strategies, access climate finance and forge partnerships to halt deforestation, protect and restore forests, and thus address climate, biodiversity, and livelihoods goals simultaneously. The UN-REDD Programme, the largest UN initiative on forests, is a partnership of three UN agencies, FAO, UNEP and UNDP, 65 REDD+ countries and over 10 donors. After 10 years in operation, UN-REDD has accumulated a body of knowledge on REDD+ that is second to none.

We commend ICAO's willingness to consider approval of jurisdictional and/or national REDD+ crediting programs that meet the Carbon Offset Credit Integrity Assessment Criteria. The decisions taken by ICAO on REDD+ will send a strong message on the role of jurisdictional or national REDD+ approaches based on equitable benefit-sharing arrangements as unique opportunity to crediting emission reductions at scale in the future. This is a critical juncture to assure that ambition for REDD+ is raised.

The jurisdictional and/or national REDD+ crediting programs must be designed as fit for purpose to address all of the fundamental technical elements of REDD+ including (i) realistic and credible baseline setting; (ii) rigorous quantification that includes emissions from both deforestation and degradation; (iii) approaches to deduct for displacement and address the risk of reversals; (iv) independent third-party verification by accredited entities, (v) issuance of serialized units on a transparent registry, (vi) avoiding double counting in all of its forms; and, (vii) embedded assurance of strong social and environmental safeguards.

- continued on next page-

International Civil Aviation Organization (ICAO)
999 Robert-Bourassa Boulevard
Montréal, Québec H3C 5H7
Canada

Strongly pursuing forest conservation and restoration is critical to deliver the mitigation that the IPCC reports are needed through 2030 to limit global warming to 1.5°C. CORSIA offers a unique opportunity to link large-scale, long-term demand for high-quality emission reduction credits and a supply of high-integrity emission reductions from protection and restoration of forests at a jurisdictional and national scale. Credible jurisdictional REDD+ programs are the best way to ensure the climate integrity of results.

ICAO has an unprecedented opportunity in its evaluation of jurisdictional REDD+ crediting programs to ensure approved programs achieve credible results to reduce emissions from deforestation. ICAO can thereby facilitate viable market pathways for REDD+, which are sorely needed to attract finance at scale and at prices that will drive the action needed to achieve Paris Agreement goals.

We voice our support for ICAO's approval of jurisdictional and or national REDD+ crediting programs to supply emission reductions for the CORSIA and urge ICAO to champion jurisdictional REDD+ crediting programs that uphold the highest standards for environmental and social integrity. UNDP and UNEP experts have provided further technical analysis in the attachment to this letter.

Yours sincerely,



Mario Boccucci
Head, UN-REDD Programme Secretariat

ASSESSMENT OF CANDIDATURE FOR THE ICAO 2020 CALL FOR APPLICATIONS TO CORSIA

June 2020

This communication is a contribution from lead REDD+ experts within the United Nations Development Programme (UNDP), and the United Nations Environment Programme (UNEP) responsible for following CORSIA and ICAO's call for public comments on the latest round of applications for programs to supply units to CORSIA. This letter shares our technical assessment as a contribution to ensure the highest levels of social and environmental integrity in the incorporation of REDD+ into CORSIA.

In this context, and based on our technical assessment, we wish to express our support to the candidacy of the Architecture for REDD+ Transactions (ART) to supply emission reductions for CORSIA. ART shows the highest social and environmental integrity and will undoubtedly strengthen CORSIA's credibility.

Jurisdictional REDD+ crediting programmes require careful attention to standards, as well as due anchoring in national systems – hence the decisions taken by ICAO on REDD+ and on their partner programmes through this call will send a strong message on what standards constitute high quality and what approaches are employed to ensure environmental and social integrity. ART has specifically established The REDD+ Environmental Excellence Standard (TREES), which determines requirements for the quantification, monitoring and reporting of greenhouse gas (GHG) emission reductions (ERs) from activities that reduce deforestation and degradation, for demonstrating implementation of the UNFCCC Cancun Safeguards, and for the verification, registration and issuance of ERs.

In our view, ART/TREES design features will ensure the credibility and high quality of REDD+ emission reductions; in particular, as follows: (i) realistic and credible baseline setting; (ii) rigorous quantification that includes emissions from both deforestation and degradation; (iii) approaches to deduct for displacements and address the risk of reversals; (iv) independent third-party verification by accredited validation and verification bodies (VVBs), (v) issuance of serialized units on a transparent registry, (vi) avoiding double counting in all of its forms; and, (vii) embedded assurance of strong social and environmental safeguards.

ART's requirements are structured so that resulting emission reductions are achieved at scale, are comparable across geographies and are fungible in markets with emission reductions in other sectors. Baseline setting is one area where ART is particularly strong. As indicated in TREES, the crediting level is to be based on a conservative five-year historical average of emissions, with calculations based on the immediately preceding five years, and with sufficient data points to ensure data are robust and reliable. This ensures that emission reduction units generated for carbon markets are genuine and beyond business as usual, strengthening the case for REDD+.

ICAO has an unprecedented opportunity and institutional weight in its evaluation of jurisdictional REDD+ crediting programs to ensure approved programs achieve credible results to reduce emissions from deforestation and forest degradation. Highest quality is of the utmost importance for credibility, and viable market pathways for REDD+, which are sorely needed to attract finance at scale and drive the action needed to achieve Paris Agreement goals.

In view of our decade-long work on REDD+ across forest countries and internationally, we recommend ICAO to only approve jurisdictional REDD+ crediting programs that uphold the highest standards for environmental and social integrity, avoiding double counting and promoting ambitious efforts from

the forest sector to contribute to climate change goals. In line with this, we support for ART- TREES for its capacity to supply high-quality emission reductions from the forest sector for CORSIA, thus setting the precedent and type of standards required.

We are available to provide further knowledge and clarifications as needed.



*Empowered lives.
Resilient nations.*



Tim Clairs
Principal Policy & Technical Advisor
[Climate and Forests Team](#)
United Nations Development
Programme
Geneva, Switzerland
tim.clairs@undp.org
Tel: +41 79 9157276
Skype: timclairs

Gabriel Labbate
Global Team Leader, UNREDD

UN Environment Programme
Regional Office for Latin America and the Caribbean
Clayton, Ciudad del Saber - Avenida Tejada, Edificio 103
Corregimiento de Ancon - Ciudad de Panama, PANAMA
Tel.: (507) 305-3168 Conmutador: Tel.: (507) 305-3100
Fax: (507) 305-3105 Apto. Postal: 0843-03590



Comment Set #12

Name:

Norah Berk

Organization:

The Rainforest Foundation UK

Biofuelwatch

Stay Grounded

REDD-Monitor

Date of receipt:

26 June 2020

From: Norah Berk <NorahB@rainforestuk.org>
Sent: June 26, 2020 11:42 AM
To: Office of the Environment
Cc: Joe Eisen; Gary Hughes; Chris Lang; Magdalena Heuwieser
Subject: Public comments on FCPF and VCS to CORSIA

Dear Sir and/or Madam,

Please find attached public comments regarding the applications of the Forest Carbon Partnership Facility and the Verified Carbon Standard to CORSIA.

These comments are submitted jointly by the Rainforest Foundation UK, Biofuelwatch, Stay Grounded and REDD-Monitor.

Please let me know if you have any questions.

Sincerely,

Norah Berk
Policy Advisor - Climate Change and Forests

The Rainforest Foundation UK
Registered Charity No. 1138287
Registered Company No. 7391285

2 – 4 The Atelier
The Old Dairy Court
17 Crouch Hill
N4 4AP
London
United Kingdom

Tel +44 (0) 20 7485 0193
Fax +44 (0) 20 7485 0315

<http://www.rainforestfoundationuk.org/>
www.mappingforrights.org
www.facebook.com/rainforestfoundationuk
www.twitter.com/RFUK

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Organization:

[Rainforest Foundation UK](#), [Biofuelwatch](#), [Stay Grounded](#), and Chris Lang, [REDD-Monitor](#).

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Forest Carbon Partnership Facility	4.1 Are additional	Eligibility criterion: Additionality (paragraph 3.1)	It is impossible to design a verifiable scenario to determine how much deforestation would have occurred without the FCPF's REDD+ programmes. ¹ The FCPF's claims on additionality are based on huge assumptions and problematic baselines (see comment

¹ Karsenty, A. (2016). Comment on Larry Lohmann: "The problem is not 'bad baselines' but the concept of counterfactual baselines itself". [online] Available at: <https://redd-monitor.org/2016/10/18/larry-lohmann-the-problem-is-not-bad-baselines-but-the-concept-of-counterfactual-baselines-itself/>

			<p>below). Changes in land use are highly dependent on fluctuations in commodity prices, natural disasters, income levels, availability of alternative energy sources, migration influxes, etc. It is therefore impossible to know how additional projects are without predicting the future for a myriad of unknown potential influences.</p> <p>Furthermore, the conditions that would make a project additional and reduce the risk of reversal (improving regulation and forest governance) are the exact reasons why a forestry intervention will not be effective in the first place. Yet if forest governance is improved and more stringent laws are put in place, would this mean that emission reductions generated would cease to be additional? This is in contrast to small-scale renewables like solar, where the national government has less sway on the durability of the project.</p> <p>A further problem is that powerful interests will always exaggerate the impact of their interventions.</p>
Forest Carbon Partnership Facility	4.2 Are based on a realistic and credible baseline	Eligibility criterion: Realistic and credible baseline (paragraph 3.2)	<p>The FCPF has no clear rules on how baselines for deforestation levels should be created. In large jurisdictional REDD+ programmes there will inevitably be large differences in the processes driving deforestation and degradation in different parts of the jurisdiction, and hence one baseline is not appropriate for an entire jurisdiction.</p> <p>This is certainly the case with the Mai Ndombe REDD+ programme in the Democratic Republic of Congo whose baseline is based on</p>

			<p>the high rates of deforestation in the province Bas Congo, which is close to the capital Kinshasa. In the Mai Ndombe province, areas closest to Kinshasa might well use Bas Congo as a reference area, but the north-east or south-east areas of the province, where deforestation is low, should not. Hence, in Mai Ndombe, on average, baselines are hugely inflated because it is completely inconceivable that most of the province would, in the absence of a REDD+ project, experience deforestation similar to the rate in areas surrounding Kinshasa.</p> <p>Similarly, Brazil's Forest Reference Emission Level used to calculate the country's allotted REDD+ results-based payments is based on peak levels of historical deforestation during the years 1996 to 2010 when deforestation reached 19,000 km² per year. Today, deforestation rates are closer to 10,000 km² having risen from 8,000km² since Bolsonaro came to power.² Thus, deforestation is now increasing but Brazil is still eligible to receive REDD+ results-based payments according to their baseline.</p>
Forest Carbon Partnership Facility	4.3 Are quantified, monitored, reported and verified	Eligibility criterion: Quantified, monitored, reported and verified (paragraph 3.3)	The FCPF has been consistently unable to meet its own conditions for safeguards, monitoring, reporting, and quantification. After twelve years of implementation and millions of dollars invested (much of which has gone to overheads), the FCPF cannot point to a single gram of carbon saved. In order to meet deadlines, the

² Butler, R. (2018). Calculating deforestation figures for the Amazon. [online] Available at: https://rainforests.mongabay.com/amazon/deforestation_calculations.html

			<p>FCPF has invariably diluted or ignored its rules, such as having to extend the lifetime of the Readiness Fund or signing Emission Reduction Payment Agreements before a final benefit-sharing plan has been agreed to. In short, there is no proof of concept.</p> <p>As with the baseline scenarios, there are huge uncertainties with forest greenhouse gas estimates. The article published by Streck et al. on whether forest carbon credits should be included in offsetting schemes, which is largely positive on the topic and omits critical elements, cites the uncertainty estimate of forest and land-use initiatives within the European Union (EU) at 34.3%.³ This figure could probably be doubled or even tripled in the tropics where there is a significant lack of forest governance, making the assessment of any reductions in the region highly speculative. Even the 34.4% uncertainty level for projects in the EU would greatly exceed CORSIA's EUC guidelines that offset credits should be based on measurements and quantification methods/protocols that lead to low uncertainties.</p> <p>A further problem is who actually performs the measurement. As we have seen with now largely debunked certification initiatives such as the Forest Stewardship Council, there are often large conflicts of interests between the verifiers and those being verified. The FCPF's Validation and Verification Guidelines do not</p>
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³ Streck, C et al. (2019). Should forest carbon credits be included in offsetting schemes such as CORSIA?. [online] Available at: <https://www.climatefocus.com/publications/should-forest-carbon-credits-be-included-offsetting-schemes-such-corsia>

			include any explicit criteria on what constitutes a conflict of interest, but merely leave a vague mandate that they “shall act impartially and shall avoid unacceptable conflicts of interest” without any definition of what constitutes “unacceptable”. ⁴ For example, in the Mai Ndombe REDD+ programme Wildlife Works Carbon, a project implementer, was also designated as one of the entities responsible for monitoring REDD+ projects in Mai Ndombe province where it operates—an undeniable conflict of interest. ⁵
Forest Carbon Partnership Facility	4.5 Represent permanent emissions reductions and Technical Advisory Body Recommendations	Eligibility criterion: Permanence (paragraph 3.5)	There is no assurance that carbon credits generated under the FCPF will be permanent. First, the five-year project cycle compares very unfavorably to even the Clean Development Mechanism’s 30-year minimum requirement. Given that it takes 100 years for the majority (70 percent) of carbon in the atmosphere to be absorbed, ⁶ the FCPF should require that trees linked to carbon credits remain standing for at least 100 years or to sell 20T of carbon as a 1T carbon credit. Instead, trees linked to the FCPF’s carbon credits are only required to remain standing for the length of Emission Reduction Payment Agreements (ERPA) of just five years and each carbon credit is allegedly linked to only 1T of

⁴ Forest Carbon Partnership Facility (2020). Validation and Verification Guidelines. [online] Available at: https://forestcarbonpartnership.org/sites/fcp/files/2020/April/new%20FCPF%20Validation%20and%20Verification%20Guidelines_2020_Ver02_Final_Posted.pdf

⁵ Photo available upon request

⁶ The remaining 20 percent takes tens to hundreds of thousands of years to be absorbed.

⁷ NASA (2011). Effects of Changing the Carbon Cycle. [online] Available at: <https://earthobservatory.nasa.gov/features/CarbonCycle/page5.php>

			<p>carbon.</p> <p>Second, depositing emission reductions into a buffer account is based on a highly speculative accounting system. All of the risk indicators listed in FCPF's Buffer Guidelines (i.e. lack of broad and sustained stakeholder support, lack of institutional capacities, lack of long term effectiveness, and exposure and vulnerability to natural disasters) are not just risks, but are inherent and unavoidable traits of the landscape where the FCPF's REDD+ programmes are implemented. The default risk rate should therefore consider all of these risks as high and begin with at least a 40% default risk of reversal (as opposed to 10%). There is also little evidence the FCPF has taken any steps to diminish these risks. For example, the Mai Ndombe REDD+ programme has no functional grievance mechanism in place, local communities have not been consulted, and land use plans were imposed on communities in an area with extremely sensitive and overlapping customary land boundaries. Rather than diminish risk "<i>A. Lack of broad and sustained stakeholder support</i>", the REDD+ programme exacerbated problems.⁸ To add, the FCPF's Buffer Guidelines only require carbon credits (or emission reductions) to be held in the</p>
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⁸ Forest Carbon Partnership Facility (2020). Buffer Guidelines. [online] Available at: https://forestcarbonpartnership.org/sites/fcp/files/2020/April/FCPF%20Buffer%20Guidelines_2020_1_Final_Posted.pdf

			<p>buffer reserves until the end of the ERPA, in other words, only five years again.⁹</p> <p>Third, the going rate of \$5 per ton of carbon equivalent is not sufficient to incentivise exploitative industries to reduce deforestation, and thus effectuate lasting change.</p>
Forest Carbon Partnership Facility	4.6 Assess and mitigate against potential increase in emissions elsewhere	Eligibility criterion: Leakage (paragraph 3.6)	<p>The FCPF suggests that jurisdictional REDD+ programmes diminish the risk of displacement. These assumptions are all purely guesswork and wishful thinking. There has never been a proper study of drivers of deforestation for certain tropical forest areas, such as the Congo Basin, so there is no real understanding of what is causing deforestation now, let alone what might cause it in the future.</p>
Forest Carbon Partnership Facility	4.7 Are only counted once towards a mitigation obligation	Eligibility criterion: Double-counting (paragraph 3.7)	<p>Jurisdictional REDD+ programmes are touted as the solution to avoid double-counting. Despite still not having produced a single carbon credit, there is little evidence the FCPF or its jurisdictional approach will be able to prevent double-counting carbon credits.</p> <p>For example, in the Mai Ndombe REDD+ programme, there are at least two carbon credit systems that will be used in the programme area, including Verified Carbon Standard (VCS) and Congolese Emission Reductions (CER) with no explanation of how multiple verification systems will avoid double-counting.</p>

⁹ Forest Carbon Partnership Facility (2020). Buffer Guidelines. [online] Available at: https://forestcarbonpartnership.org/sites/fcp/files/2020/April/FCPF%20Buffer%20Guidelines_2020_1_Final_Posted.pdf

			Furthermore, Article 6 of the Paris Agreement that outlines the stipulations for trading carbon credits is still not ratified. The FCPF ERPA's thus risk bypassing international conventions and potentially retroactively recalculating the number of carbon credits in order to be in line with Article 6.
Forest Carbon Partnership Facility	4.8 Do no net harm	Eligibility criterion: No net harm (paragraph 3.8)	The FCPF's Validation and Verification Guidelines do not require monitoring the social impacts of REDD+ programmes. The Mai Ndombe REDD+ programme illustrates the necessity of including such a clause given that the programme was established without the consent of communities, sparked serious inter-communal conflict, and stripped communities of the opportunity to obtain land rights. ¹⁰
Verified Carbon Standard	Jurisdictional and Nested REDD+ paragraph	Eligibility criterion: Quantified, monitored, reported and verified (paragraph 3.3) Eligibility criterion: Realistic and credible baseline (paragraph 3.2)	The ability of VCS to generate verifiable carbon credits is dubious. From 2009 to 2012, the Suiú REDD+ project in Brazil generated 299,895 carbon credits as verified by VCS, of which 48,366 should have gone to a buffer account in case of future deforestation. However, between 2013 and 2017 deforestation increased in the project area due to illegal logging, diamond and gold mining, emitting 452,554 tonnes of CO ₂ above the baseline scenario. Despite this reversal of emission reductions, VCS ¹¹ refused to put buffer credits on hold and continued to sell carbon credits. ¹²

¹⁰ Further evidence available upon request.

¹¹ In February, 2018 VCS changed its name to Verra.

¹² Lang, C (2018). Brazil: The Suiú REDD project has been suspended indefinitely. [online] Available at: <https://redd-monitor.org/2018/09/20/brazil-the-surui-redd-project-has-been-suspended-indefinitely/>

Verified Carbon Standard	3.9 Safeguard systems 4.8 Do no net harm	Eligibility criterion: No net harm (paragraph 3.8)	VCS certified the Wildlife Works Carbon (WWC) private REDD+ project in the Democratic Republic of Congo despite its atrocious track record with forest communities. Communities residing inside the WWC concession did not provide their consent, remain largely unaware that there is a REDD+ project, and the presence of WWC has sparked serious inter-communal conflict. ¹³ Despite the harm wrought on communities, WWC's carbon credits are still certified by VCS.
Verified Carbon Standard	Part 4: Carbon Offset Credit Integrity Assessment Criteria	Eligibility criterion: Additionality (paragraph 3.1)	Due to local opposition to the project, WWC agents cannot access a significant portion of its concession. In the areas WWC agents can access, their principal activity is to implant demonstration gardens in villages where harvest is then sold at the nearest city or sold back to the village residents. WWC's activities contribute negligibly, if at all, to reducing deforestation inside its concession and preliminary analysis actually shows a rise in deforestation since WWC acquired the concession. ¹⁴ Nevertheless, VCS has certified carbon credits generated by WWC and thus qualified them as "additional".
Verified Carbon Standard	Jurisdictional and Nested REDD+ paragraph	Eligibility criterion: Double-counting (paragraph 3.7)	VCS is applying to CORSIA to sell carbon credits from jurisdictional REDD+ programmes and yet there is no explanation how these credits will not also be counted by the FCPF. For example, VCS is an issuer of carbon credits under the Mai Ndombe REDD+ programme—will VCS <i>and</i> the FCPF be selling carbon credits to

¹³ Further evidence is available upon request.

¹⁴ Further evidence is available upon request.

			CORSIA from this programme? There is a massive risk VCS and the FCPF will double count carbon credits generated under jurisdictional REDD+ programmes.
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #13

Name:

John Holler

Organization:

World Wildlife Fund (WWF-US)

Date of receipt:

26 June 2020

From: Holler, John <John.Holler@wwfus.org>
Sent: June 26, 2020 12:00 PM
To: Office of the Environment
Cc: Schallert, Brad
Subject: Comments on Emissions Unit Program Applications (WWF-US)

Dear Office of Environment,

Please accept for consideration the attached comments from WWF-US on ICAO's call for comments on emissions unit program applications.

Comments have been provided in both Word and PDF format in the form provided on the [Technical Advisory Body \(TAB\) website](#). We understand that comments may be published online, along with the commenter name and organization.

John

John Holler

Senior Program Officer, Climate Cooperation & Sustainable Fuels

World Wildlife Fund (WWF-US)
1250 24th St. NW
Washington DC 20037
Phone: +1-202-495-4275

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

The public is requested to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB. Public comments regarding the information submitted may be published online, along with the commenter name and organization.

Commenter Name: John Holler

Commenter Organization: World Wildlife Fund (WWF-US)

To the TAB: The comments provided are not intended to reflect WWF-US's view of the quality of the crediting programmes themselves or the approaches they take, but rather to speak to their adherence to the EUC. Under this context, some of the below comments reflect a tension between the emissions unit criteria as written and approved under ICAO, and widely accepted approaches that jurisdictional REDD+ programs may take in demonstrating additionality, leakage control, and other elements of these EUC. Application reviews were limited to Architecture for REDD+ Transactions, BioCarbon Fund Initiative for Sustainable Forest Landscapes, Verified Carbon Standard, and Forest Carbon Partnership Facility. The omission of other program applicants from this review does not speak to their adherence to the EUC and is not an endorsement for their acceptance by TAB.

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
<i>Example: ABC Program</i>	<i>Example: Section 3.9</i>	<i>Example: Safeguards System (paragraph 2.9)</i>	
Program-Specific Comments			
Architecture for REDD+ Transactions	Section 3.7	Program governance	The guidelines for interpretation of the "Program Governance" criterion state that the program should demonstrate it has been continuously governed and operational for at least the last two years. ART has not indicated that it has not meet this criterion.

Architecture for REDD+ Transactions	Section 3.10	Sustainable development	The CORSIA EUC states that “Programs should publicly disclose the sustainable development criteria used...” TREES Does not provide specific sustainable development criteria but does require participants to define how their REDD+ activities contribute to sustainable development. Based on the information provided, it is not clear whether this criterion is satisfied.
Architecture for REDD+ Transactions	Section 4.1	Additionality	<p>The CORSIA EUC states that “Additionality means that the carbon offset credits represent greenhouse gas reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation or legally binding mandate”.</p> <p>ART TREES additionality, operating at a national or jurisdictional level, is based on performance against a historical baseline. ART does not require that credited activities exceed reductions or removals required by law, regulation or legally binding mandate. The ART application explains that this is the best approach for a jurisdictional REDD+ crediting program. Notwithstanding, this program’s approach to additionality appears to conflict with the CORSIA EUC.</p>
Architecture for REDD+ Transactions	Section 4.5	Represent permanent emissions reductions	<p>The guidelines for interpretation of the “permanence” eligibility criterion states that “the program should have provisions in place to require...a risk assessment that accounts for, inter alia, any potential causes, relative scale, and likelihood of reversals.”</p> <p>The application indicates that TREES does not require a risk assessment that accounts for, inter alia, any potential causes, relative scale, and relative likelihood of reversals. This is because TREES assigns a 25% buffer contribution to each participant, and allows participants to reduce that contribution where they demonstrate certain mitigating factors.</p> <p>While this may be considered a risk assessment, it doesn't examine causes, scale and likelihood of reversals. Therefore, it appears that ART TREES doesn't meet ICAO's interpretation of this criterion.</p>

BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.6	Assess and mitigate against potential increase in emissions elsewhere	<p>The guidelines for interpretation of the leakage eligibility criterion states that “Programs should have procedures in place requiring and supporting activities to monitor identified leakage.”</p> <p>ART TREES employs a standardized leakage deduction because requiring direct leakage monitoring is complex at a jurisdictional scale. Nonetheless, the guidance for interpretation for the leakage eligibility criterion states that the program should have procedures in place requiring and supporting activities to monitor leakage, and this program does not appear to meet this requirement.</p>
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 3.3	Offset credit issuance and retirement procedures	The application states that issuance, retirement and cancellation procedures are found in confidential documents. These procedures must be publicly available to comply with the EUC.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 3.4	Identification and tracking	The registry procedures that are indicated in the application to apply to identification and tracking requirements are not publicly available. These procedures must be publicly available to comply with the EUC.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.1	Additionality	<p>The CORSIA EUC states that “Additionality means that the carbon offset credits represent greenhouse gas reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation or legally binding mandate”.</p> <p>ISFL additionality, operating at a national or jurisdictional level, is based on performance against a historical baseline. ISFL does not require that credited activities exceed reductions or removals required by law, regulation or legally binding mandate. The ISFL application explains that this is the best approach for a jurisdictional REDD+ crediting program. Notwithstanding, this program’s approach to additionality appears to conflict with the CORSIA EUC.</p>

BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.1	Additionality	The application indicates that additionality and baseline setting is reviewed by the program, but the evidence provided (Validation and Verification Requirements) does not appear to speak to this claim and is itself a draft document. Without such evidence, it is not clear whether the program adheres to this requirement.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.1	Additionality	The application states that Section 2 of the ISFL ER Program Requirements requires that ER Programs are ambitious and provide assurance that mitigation would not have occurred in the absence of ER program interventions. However, Section 2 does not appear to address this, instead stating "ISFL ER Programs are developed and implemented in accordance with World Bank Group policies and procedures, including for social and environmental safeguards. As part of these, ISFL ER Programs are required to consult with relevant stakeholders as part of their preparation and implementation." It is not clear whether the footnotes linking to World Bank policies address this additionality claim, and if they do then that evidence should be provided in the application.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.3	Are quantified, monitored, reported, and verified	The ISFL Validation and Verification Report referenced in the application is a draft paper that still appears subject to approval. If this document has not been approved, it is not clear that any of the representations in the application which rely on the content in this document can be taken into consideration.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.6	Assess and mitigate against potential increase in emissions elsewhere	<p>The guidelines for interpretation of the leakage eligibility criterion states that "Programs should have procedures in place requiring and supporting activities to monitor identified leakage."</p> <p>The ISFL does not require monitoring or deduction for leakage because it claims that monitoring and estimating leakage in jurisdictional programs is not feasible. Nonetheless, the guidance for interpretation for the leakage eligibility criterion states that the program should have procedures in place requiring and supporting activities to monitor leakage, and this program does not appear to meet this requirement.</p>

BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 4.7	Are only counted once toward a mitigation obligation	The application indicates that it meets the various EUC requirements to address double counting, but uses as a source a confidential document "Operational Guidelines for Emissions Reductions Transaction Registry". It is therefore not clear how to ascertain whether or how the program meets these requirements.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Section 3.7	Program Governance	<p>The application states that the ISFL is expected to be operational until 31 December 2030 and any decisions on its extension would be expected to be made prior to that term. This program is therefore expected to expire prior to the end of CORSIA. This is an issue that TAB has likewise raised with respect to the FCPF.</p> <p>Section 10.1 of the ISFL Buffer Requirements document specifies the procedures and governance arrangements meant to ensure monitoring and compensation of material reversals beyond 2037. These rules place the onus of monitoring and compensation on the ER program implementing these procedures, whereby one year before the end of the term of the ISFL, the implementing program shall have in place a "reversal management mechanism", managed by another CORSIA Eligible Emissions Unit Programme, to take on the remaining buffer ERs. Failure of an ER program to put such a plan in place would result in buffer cancellations in a volume equal to that program's contributions to the buffer. This approach presents two issues, (1) if the implementing ER program does not proceed beyond the term of the ISFL, or if it cannot come to an agreement with an existing CORSIA Eligible Emissions Unit Program to take on the liability of its buffer, the enforcement mechanism (cancellation of buffer units) does not ensure the permanence of issued credits where those credit volumes exceed the buffer units contributed by the ER program and (2) the proposed handoff of a "reversal management mechanism" to an implementing ER program and managed by a CORSIA Eligible Emissions Unit Program provides no assurance (that ISFL is in a position to guarantee) that such a mechanism will function appropriately, as it is not clear what, if any, oversight or enforcement capabilities ISFL would maintain over such implementing ER program.</p>

			For the above considerations, ISFL does not appear to have put in place procedures that will ensure monitoring and compensation for reversals for a period of time that exceeds 2037.
Forest Carbon Partnership Facility	4.2.10.7(b) of the further actions requested of the FCPF in the 2019 TAB Recommendations	Program Governance	<p>Paragraph 12 of the Revised ER Program Buffer Guidelines specifies the procedures and governance arrangements meant to ensure monitoring and compensation of material reversals beyond 2037. These rules place the onus of monitoring and compensation on the ER program implementing these procedures, whereby one year before the end of the term of the Carbon Fund ERPA, the implementing program shall have in place a "reversal management mechanism", managed by another CORSIA Eligible Emissions Unit Programme, to take on buffer ERs remaining in the reversal buffer of FCPF's Transaction Registry. Failure of an ER program to put such a plan in place would result in buffer cancellations in a volume equal to that program's contributions to the Reversal Buffer and Pooled Reversal Buffer. This approach presents two issues, (1) if the implementing ER program does not proceed beyond the term of the CF ERPA, or if it cannot come to an agreement with an existing CORSIA Eligible Emissions Unit Program to take on the liability of its buffer, the enforcement mechanism (cancellation of buffers units) does not ensure the permanence of issued credits where those credit volumes exceed the buffer units contributed by the ER program and (2) the proposed handoff of a reversal management mechanism to an implementing ER program and managed by a CORSIA Eligible Emissions Unit Program provides no assurance (that FCPF is in a position to guarantee) that such a mechanism will function appropriately, as it is not clear what, if any, oversight or enforcement capabilities FCPF would maintain over such implementing ER program.</p> <p>For the above considerations, FCPF does not appear to have put in place procedures that will ensure monitoring and compensation for reversals for a period that exceeds 2037.</p>
Verified Carbon Standard			No comments.

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #14

Name:

Rene Velasquez

Organization:

Xpansiv CBL Holding Group (XCHG)

Date of receipt:

26 June 2020

From: Rene Velasquez <Rene.Velasquez@cblmarkets.com>

Date: Friday, 26 June 2020 at 6:28 PM

To: "officeenv@icao.int" <officeenv@icao.int>

Cc: Cameron Prell <cprell@xpansiv.com>, Jeff Cohen <jcohen@xpansiv.com>, CBL International Carbon <internationalcarbon@cblmarkets.com>

Subject: Public Comment: 2020 TAB Assessment

Dear ICAO Technical Advisory Body,

Please find enclosed the public comment for the 2020 TAB Assessment from [CBL Markets](#), operator of the [Aviation Carbon Exchange \(ACE\)](#) in partnership with the [International Air Transport Association \(IATA\)](#), and a subsidiary of the [Xpansiv CBL Holding Group \(XCHG\)](#).

We very much appreciate the opportunity to comment today, and commend the TAB on your excellent work thus far to ensure the credibility of the CORSIA.

Kind Regards

Rene

RENE VELASQUEZ

Head of Global Carbon Markets

+49 176.2359.7531

+1 646.581.5592

r.velasquez

rene.velasquez@cblmarkets.com

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

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Commenter Name:

Commenter Organization: Xpansiv CBL Holding Group (XCHG)

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	1. CBL Markets (USA) LLC, a subsidiary of XCHG, operates the largest environmental market spot exchange in the world, transacting over 65 million units of verified carbon offsets (since inception), and an array of other environmental commodities including; renewable energy certificates, water allowances, and gas products. CBL Market participants include thousands of account holders such as; multi-national corporations (i.e. Airlines, Telecommunications, Finance etc),

			<p>project developers, investors, farmers, utilities, local governments, and non-profit organizations.</p> <ol style="list-style-type: none"> 2. The CBL Market Exchange Platform inter-links with and serves most of the major voluntary and compliance environmental registries including those recognized by ICAO; Verra, ACR, CAR, Gold Standard, and the CDM. 3. Given the open architecture of the CORSIA design, with regards to the approval of emission unit programme registries, CBL recognised that there was a clear need to centralise the management of all registries via a single service. To enable this, CBL acquired the Environmental Management Account (EMA) from the registry provider APX in December 2019. The EMA aggregates portfolio positions from numerous environmental registries into a single access point, enabling market participants to analyse, report, monitor, manage, and trade energy and environmental inventory in a unified account structure. Our vision is to continue to invest in EMA so that it can offer airlines a centralised portfolio management system with multi registry connectivity for all CORSIA eligible emission registries. 4. In 2020, CBL Markets announced a partnership with the International Air Transport Association (IATA) to develop and operate the Aviation Carbon Exchange (ACE), a dedicated market clearinghouse platform for CORSIA-eligible offset units. The ACE intends to enable airlines direct and seamless access to CORSIA-eligible offsets beginning in 2021. Since announcing our partnership on January 2020, 15 of the largest 30 airlines in the world have accepted IATA's invitation to join the ACE pilot program. ACE Pilot airlines currently account for annual carbon emissions in excess of 300 million tonnes. Importantly, the ACE is free for airlines to join and provides a centralized
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			<p>marketplace for airlines to access both CORSIA compliant and Voluntary emission units, all on a simple, intuitive, transparent and secure electronic interface.</p> <ol style="list-style-type: none"> 5. We continue to applaud ICAO for its foresight and innovative success in designing a comprehensive market-based program for the aviation sector with multi-stakeholder input and consensus support that will become a critical element for how carriers manage their inventories and address their compliance objectives 6. Our comments today are focused on the initial determination that Verified Carbon Units (VCUs) for specific AFOLU methodologies are not eligible as CORSIA offsets. We believe that all ICAO approval actions should be taken to provide transparency and policy certainty to the marketplace, because market efficiency and ability to optimize the valid of credible and verified CORSIA-eligible units depends on it. 7. We want to emphasize the importance for ICAO to establish a consistent implementation and approval framework that minimizes complexity so that market participants have that certainty. The airlines that have dedicated significant resources and time to planning into their compliance activities seek clear and easy to understand rules. 8. We therefore believe that approving programs and principles for AFOLU projects in the first instance is essential. Programmatic approvals are especially critical given the need to address both nested and stand-alone project approval expectations. 9. We encourage application of the same type of approach for AFOLU projects that ICAO has used for programmatic approvals. Rather than case-by-case selections of individual methodologies, within already approved programs, we
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			<p>recommend issuance of overarching, governing principles for all GHG programs.</p> <p>10. A common set of CORSIA-eligible approval principles should be designed and observe to:</p> <ul style="list-style-type: none"> • Ensure the highest degree of integrity/verifiability while eliminating the risk of double counting; • Prevent inconsistencies across programmatic and geographic/jurisdictional boundaries; and • Enable program-level enforcement of eligibility rather than case-by-case reviews by ICAO. The ICAO Council and the Technical Advisory Body would retain oversight authority for any individual project approvals but would be able to avoid administrative inefficiencies. <p>11. XCHG appreciates the opportunity to comment and looks forward to working with ICAO and our many fellow stakeholders committed to success of CORSIA.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #15

Name:

Daniel Fisher

Organization:

Ecosphere+

Mirova Natural Capital

Date of receipt:

26 June 2020

From: Daniel Fisher <daniel@ecosphere.plus>

Sent: June 26, 2020 12:33 PM

To: Office of the Environment

Subject: Comments to ICAO regarding approval of VCS Program (Ecosphere+ & MNC)

To Whom It May Concern:

I have attached the joint comments from Ecosphere+ and Mirova Natural Capital regarding the approval of the VCS programme.

Kind Regards,
Daniel

Daniel Fisher
Analyst

daniel@ecosphere.plus

T. +44 (0)20 38765228 | M. +44 (0)7542371272

Ecosphere+ Ltd | LABS House | 15-19 Bloomsbury Way | London WC1A 2TH | UK

ecosphere.plus

TAB Public Comment Template Form

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Commenter Name: Lisa Walker

Commenter Organization: Ecosphere+ and Mirova Natural Capital

The value of channelling climate funding towards avoided deforestation projects and programmes through CORSIA eligible offsets is made stark by the latest data on global tropical forest loss. Despite strong political will to halt deforestation, as evidenced by the Aichi Biodiversity Targets and the New York Declaration on Forests (2014)^[1], which aim to reduce deforestation by 50% by 2020 and entirely halt it by 2030, deforestation of primary tropical forests has in fact increased in the 2010's compared to the 2000's^[2]. The three years with the highest global tropical forest loss since 2002 were 2016, 2017 and 2019, highlighting that despite political recognition of the value of keeping forests standing in mitigating climate, limited progress has been made in developing policies at a national or jurisdictional level, or incentivising rural, marginalized communities to keep their forests standing.

^[1] <https://forestdeclaration.org/about>

^[2] <https://blog.globalforestwatch.org/data-and-research/global-tree-cover-loss-data-2019>

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	<p>1) There is confusion amongst market participants because the initial approvals done by ICAO are not consistent across programs E.g. ARR projects under the VCS Program are excluded, whereas similar projects under Gold Standard are accepted.</p> <p>2) Initial approvals by ICAO are also not consistent across geographic regions. E.g. Improved Forest Management (IFM) projects in temperate and boreal forests are included, however, similar projects in tropical forests are excluded. While some of these activities may be in countries with REDD+ programs, many of them (such as afforestation/reforestation, IFM and activities on grasslands, wetlands and soils) are not feasible at present to integrate into many REDD+ programs. This is due, in part, to governments lacking capacity and data (largely related to carbon accounting) to do so. This is confusing for market participants. It also creates an unfair playing field amongst countries, particularly for developing countries who would likely benefit the most from carbon finance and subsequently give CORSIA a broader reach, this is something airlines would desire.</p> <p>3) A large contributing factor to this confusion is because ICAO has approved individual methodologies that can be used under the VCS Program, even though ICAO has consistently said that it would be approving GHG programs as a whole.</p> <p>4) We at Ecosphere+ and Mirova Natural Capital support Verra's</p>

			<p>recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are:</p> <ul style="list-style-type: none"> • Activities <u>within a specific jurisdictional program</u>: Where REDD+ activities are obviously included in a jurisdictional program (i.e., avoided deforestation and degradation, in some cases, ARR and other activities like IFM), they must be nested within the program, to note that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, after approval); • Activities <u>outside a specific jurisdictional program</u>: Where activities continue outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, in some cases other activities like ARR), in this situation they may be standalone projects (i.e., not required to be nested in a jurisdictional program). <p>This assessment would be done on a project-by-project and country-by-country basis by Verra. Similar principles would then ideally be applied across all GHG programs accepted in CORSIA, this would be to ensure that such activities are nested whenever they are inside a jurisdictional program.</p> <p>5) We think that the if we relied on a set of principles it would offer a better solution that the current approach of being reliant on methodology-level approvals. It would streamline the administrative process by removing the need to have each methodology vetted by the Technical Advisory Board (TAB) followed by the ICAO Council. Furthermore, reliance on a set of principles will provide much more clarity to the market. If such</p>
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			principles are broadly applied, this would ensure decisions made by ICAO are consistent across programs.

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #16

Name:

Moon Herrick

Organization:

Emergent Forest Finance Accelerator

Date of receipt:

26 June 2020

From: Moon Herrick <moon@emergentclimate.com>
Sent: June 26, 2020 12:58 PM
To: Office of the Environment
Subject: Comments on the CORSIA programs to be reviewed

Dear ICAO,

In response to the invitation for comments on the latest applications from programs for inclusion to supply units to CORSIA, we hereby submit the following general comments on the alignment of programs to the CORSIA EUC in the attached form.

Please note that the comments are of a general nature and thus do not refer to specific sections of any of the submissions. Rather, they focus on a key issue that concerns all programs, and highlight one program that we at Emergent have found to stand out among the others.

King regards,

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Moon Herrick
VP, Natural Climate Solutions,
Emergent Forest Finance Accelerator
moon@emergentclimate.com
emergentclimate.com

TAB Public Comment Template Form

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Commenter Name:

Moon Herrick

Commenter Organization:

Emergent Forest Finance Accelerator

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
General Comment	n/a	<i>Multiple, with emphasis on EUC 11: Avoidance of Double Counting, Issuance and</i>	We wish to begin with a respectful reminder that ICAO's decisions around REDD+ will send a strong message on what standards constitute high integrity, and thereby shape the speed and way we as a global community address the threat of climate change.

		<i>Claiming: Programs should provide information on how they address double counting, issuance and claiming in the context of evolving national and international regimes for carbon markets and emissions trading.</i>	<p>Specifically, considering the IPCC Special Report on Global Warming of 1.5 degrees C, we wish to highlight the urgency with which the global community needs to tackle emissions from the land use sector.</p> <p>We simply do not have time to take an incremental approach to reducing emissions from deforestation and forest degradation. As such, we applaud ICAO's consideration of jurisdictional REDD+ programs, and we share our input in hopes that we may assist ICAO in choosing programs that ensure real impact at scale in the nearest term possible. ICAO has an opportunity here to imbue carbon markets with a high level of credibility- and thereby attract finance at scale to achieve Paris Agreement goals.</p> <p>As it assesses the multiple jurisdictional REDD+ programs that have submitted applications, we urge ICAO to make special consideration with regards to stringency around baseline setting, as a foundational determinant of environmental integrity.</p>
Architecture for REDD+ Transactions (ART)	General Comment	The Redd+ Environmental Excellence Standard (TREES)	<p>Emergent has chosen to work with ART and TREES or with other approaches deemed by ART to be of equivalent robustness, in recognition of its strong technical capacities and exceptional level of rigor.</p> <p>ART was recently established by a group of REDD+ experts to address all of the fundamental technical elements of REDD+ including conservative baseline setting, reducing leakage, mitigating the risk of reversals, assuring independent third-party verification, avoiding double counting and ensuring strong safeguards.</p> <p>Rather than incorporating existing standards, ART created one, TREES, from scratch in recognition of deficiencies in existing standards. While other standards have some very strong elements, ART's requirements ensure that results are achieved at scale, are comparable across geographies and are fungible in markets with emission reductions</p>

			<p>in other sectors.</p> <p>While Emergent will not comment specifically on other standards, we voice our strong support for ICAO’s approval of ART to supply emission reductions for the CORSIA and urge ICAO to only approve jurisdictional REDD+ crediting programs that uphold the highest standards for environmental and social integrity—including but not limited to robust baseline setting rules and approaches to ensure no double counting of emissions reductions.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #17

Name:

Edward Rumsey

Organization:

Permian Global

Date of receipt:

26 June 2020

From: Edward Rumsey <edward.rumsey@permianglobal.com>
Sent: June 26, 2020 1:06 PM
To: Office of the Environment
Subject: ICAO CORSIA - Response to call for public comments

[revised]

Dear ICAO TAB,

Please accept my apologies but it was brought to my attention that neither form was completed properly. I have reattached our responses completing the organisation information and also correcting any typos. I would request that these versions are used for your consideration.

Many thanks,

Edward Rumsey
Managing Partner

TAB Public Comment Template Form

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Commenter Name: Edward Rumsey, Managing Partner

Commenter Organization: Permian Global

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Architecture for REDD+ Transactions	General		We made a substantial number of comments to the Secretariat of the ART TREES whilst it was out for public consultation, which were acknowledged and met with a letter in response welcoming them, but nothing done to address our concerns. I have reattached our comments here in a PDF as an Annex to this submission for your consideration.

			<p>Our key concerns are still:</p> <ol style="list-style-type: none"> 1. We do not believe the way the baselines are constructed have integrity, moreover, are not conducive and even prohibitive of private sector investment. Whilst the standard claims to take a laissez-faire approach to nesting it is actually designed to prevent this from being possible. 2. The 5 year crediting period may align with political terms and if this standard is used as a donor pay-for-performance mechanism, as suggested, then this may make sense, but we are of the opinion that this simply does not demonstrate permanence. It is proposed that to be CORSIA eligible a minimum of four crediting periods (20 years) needs to be committed to. That said, simply the suggestion that any less would be permissible questions the integrity of this standard. We urge the ICAO TAB to assess this standard appropriately against its own defined EUC. 3. Basing your additionality criterion on a performance measure due to the inability to attribute causality to policies driven from the top down really does not properly meet the definition of creating credits that are additional. 4. To suggest this standard meets the required two year track record would be incorrect as it was only formally launched in February 2020.
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

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Commenter Name: Edward Rumsey, Managing Partner

Commenter Organization: Permian Global

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	<p>1) Initial approvals by ICAO are not consistent across programs, which is very confusing for market participants. For example, ARR projects under the VCS Program are excluded, whereas similar projects under Gold Standard are accepted.</p> <p>2) Initial approvals by ICAO are not consistent across geographic regions. For example, Improved Forest Management (IFM) projects in temperate and boreal forests are included, but</p>

			<p>similar projects in tropical forests are excluded. While some of these activities may be in countries with REDD+ programs, many of them (such as afforestation/reforestation, IFM and activities on grasslands, wetlands and soils) are not currently feasible to integrate into many REDD+ programs, as governments lack the capacity and data (mainly related to carbon accounting) to do so. This is not only confusing for market participants, but creates an uneven playing field amongst countries, particularly for developing countries who would most benefit from carbon finance and would give CORSIA a broader reach -- something airlines want.</p> <p>3) This confusion has arisen in large part because ICAO has approved individual methodologies that can be used under the VCS Program, even though ICAO has consistently said that it would be approving GHG programs as a whole.</p> <p>4) We support Verra's recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are as follows:</p> <ul style="list-style-type: none"> • Activities <u>inside a specific jurisdictional program</u>: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program, noting that they may be nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved); • Activities <u>outside a specific jurisdictional program</u>: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some
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			<p>cases other activities like ARR), these may be standalone projects (i.e., not required to be nested in any jurisdictional program).</p> <p>This assessment would be done on a country-by-country and project-by-project basis by Verra. Similar principles would ideally be applied across all GHG programs accepted in CORSIA, to ensure that such activities are nested whenever they are inside a jurisdictional program.</p> <p>5) We believe that relying on a set of principles will be a much better solution than the current approach of relying on methodology-level approvals. First, it would streamline the administrative process by obviating the need to have each methodology vetted by the Technical Advisory Board (TAB) and then the ICAO Council. Second, reliance on a set of principles will provide much more clarity to the market. If such principles are applied broadly, this would also ensure decisions made by ICAO are consistent across programs.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #18

Name:

Breanna Lujan

Organization:

Environmental Defense Fund (EDF)

Date of receipt:

26 June 2020

From: Breanna Lujan <blujan@edf.org>
Sent: June 26, 2020 1:35 PM
To: Office of the Environment
Subject: Environmental Defense Fund inputs to the TAB public comment process

Dear Technical Advisory Board members,

Environmental Defense Fund (EDF) would like to thank you for the opportunity to submit comments on the responses to the call for applications that were submitted for assessment by the TAB. EDF, Conservation International, and The Nature Conservancy prepared joint inputs to the TAB public comment process. However, in submitting our inputs individually, there are some differences in content between our respective comments. Attached, please find inputs on behalf of EDF.

Best,
Breanna

Breanna Lujan
Project Manager, Forest and Climate Policy

Environmental Defense Fund
3rd Floor
41 Eastcheap
London EC3M 1DT
T +1-202-572-3505
blujan@edf.org
edf.org

PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW—JUNE 2020

Note: *These inputs to the Technical Advisory Board (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy. However, in submitting individually, there are some differences in content between our respective comments.*

Introduction

Eight offset credit programmes have applied for Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) eligibility in the second round, and two previously assessed programmes have submitted material updates. This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the Emissions Unit Criteria (EUCs). There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized, with environmental integrity.

We have analyzed each of the programme applications for their technical merit in fulfilling the EUCs. In the sections below, we highlight specific concerns and positive aspects of the different programme approaches to specific EUCs, including those relating to programme governance, permanence, additionality, double counting, and programme maturity. Although many programmes meet the majority of EUCs, there are some programmes, which would, as detailed below, require substantial strengthening to their programmatic design and further guidance from the TAB in order to meet the EUCs established by ICAO. In particular, further guidance on the EUCs regarding programme governance, sustainable development and double claiming is required.

Regarding programme governance: We request the TAB provides further guidance on the explicit requirement that each programme must have been continuously governed and operational for at least the last two years, as well as guidance on the necessary plans for the long-term administration of multi-decadal programme elements. In this application cycle and in last year's application cycle, there appears to be a variety of definitions of programme governance eligibility. It is difficult to perform a robust public comment review in the absence of clarity on these governance elements. We request the TAB provides clarity in the review comments for this year's applications, in hopes that such guidance can help future programmes understand when it is appropriate to apply for eligibility.

Regarding sustainable development: Programmes with natural climate solutions can provide significant environmental co-benefits—such as improved soil quality, cleaner air and water, higher coastal resilience, and biodiversity conservation—and social co-benefits for a myriad

of stakeholders, including indigenous peoples and local communities. By helping to maintain natural habitats and ecosystem services at scale, as well as providing sustainable and diversified livelihoods, land-based offsets and natural climate solutions are also uniquely positioned to support and monitor contributions made to sustainable development. While these social and environmental co-benefits may not be present for all offset types, it is essential that all eligible units clearly and fully demonstrate their contribution to sustainable development and that they do no harm.

Regarding double claiming: Although programmes vary in the robustness of the safeguards and processes they have put in place to address double claiming, all programmes face some inherent uncertainty regarding how to craft their double claiming policies, as these rules will need to adapt to the future outcomes of the Article 6 negotiations. We ask that the TAB address this comprehensively; allow another review period for double claiming only once the Article 6 decisions have been finalized; or in the event that Article 6 decisions are not finalized in a timely manner for CORSIA purposes, to apply corresponding adjustments as per CORSIA rules and implementation elements, including Appendix A to the CORSIA programme application, together with the texts of the UN Framework Convention on Climate Change (UNFCCC) forwarded from the Madrid Conference of the Parties (COP).

Regarding programme robustness: While we recognize that all programmes have put forward different approaches and standards, we would like to emphasize that all standards and approaches should be consistently robust across the board, promoting a race to the top in terms of environmental quality, rather than providing a multiplicity of criteria with opportunities for projects/programmes to pick and choose the approach that has the loosest requirements. As a result, all programmes need to provide assurances of meeting certain key criteria, including similarly conservative baselines to demonstrate additionality and similar assurance of no double counting. We urge the TAB to consider the need to ensure that applicant offset programmes address baseline issues in a way that is standardized across programmes and consistent with best practices. Otherwise, CORSIA could end up approving different programmes that issue widely disparate amounts of credits for virtually identical activities in the same or similar locations within a single country. Such an outcome could create competitive distortions among airlines that use compliance credits from these different programmes.

Regarding activities (forests): We would also like to note that while our review is done on a programme basis, not an activity basis, we wish to underscore the important role of forests. The IPCC recently affirmed that “reducing deforestation and forest degradation rates represents one of the most effective and robust options for climate change mitigation, with large mitigation benefits globally.” In fact, reducing deforestation and forest degradation can provide about one-third of the emissions reductions and sequestration needed to limit global temperature rise to below 2°C. Following the guidelines established by the COP to the UNFCCC in its Warsaw Framework for Reducing Emissions from Deforestation and forest Degradation (REDD+), which the COP, in Article 5 of the Paris Agreement, encouraged Parties to implement and support, we would like to highlight our strong endorsement of the inclusion and prioritization of large, jurisdictional scale

(national or state/province level) REDD+ programmes under CORSIA. Jurisdictional REDD+ programmes could provide a secure supply of high-quality emissions units that can enable the aviation sector to meet its climate goals, a significant source of investment in forest protection, benefits to local communities and indigenous peoples, and sustainable development in developing countries.

In particular, high-integrity jurisdictional-scale crediting approaches present greater assurances of addressing the issues of additionality, reversals, leakage, and permanence compared to stand-alone project approaches. For example, a jurisdictional approach captures any shifts of emissions (i.e. leakage) that occurs within the boundary of the jurisdiction. A jurisdictional approach inherently reduces risks of large-scale reversals as it allows anticipated risks of reversals (e.g. from forest fires) to be incorporated into the baseline, as well as by pooling risks of reversal across all actors within the jurisdiction. Buffer requirements provide further assurances on top of this. In order to ensure environmental integrity and robustness of emissions reductions, it is imperative that all site-scale REDD+ activities or projects be “nested” as part of a national or subnational REDD+ programmes to have the same benefits of national level monitoring and accounting.

Regarding access to application materials: Lastly, we request that if programmes submit significant revisions to their applications or supplementary documentation, the revised applications and documents should be re-posted for public review and comment. We would like to reiterate our support for the EUC review process and thank the TAB for their work in ensuring CORSIA only allows high-integrity offsets into what has the potential to become the world’s largest offset market.

Each of the organizations that has contributed to these comments is dedicated to combating climate change and ensuring that people and nature thrive. Recognizing the importance of forests to mitigating the impacts of climate change, our organizations have been instrumental in advancing forest action through our respective approaches and capacities, and individual staff members of our organizations work in their personal capacities to advance these aims as well. With respect to Environmental Defense Fund, Nathaniel Keohane, EDF’s Senior Vice President for Climate, participated in a personal capacity as a board member of the Verified Carbon Standard (VCS) from 2015 to 2018 and was also a member of an Interim Steering Committee that worked with the ART Secretariat to help guide the development and establishment of ART in 2018. The role of the Interim Steering Committee ceased in 2019 with the establishment of an independent Board of Directors to govern ART. Additionally, Kelley Kizzier, EDF’s Associate Vice President for International Climate, serves in her personal capacity as a member of the board of directors of Verra. As an investor into the Forest Carbon Partnership Facility (FCFP) Carbon Fund, The Nature Conservancy (TNC) has a vested interest in the programme’s success. As such, TNC stepped back from review of the FCPF’s application. Conservation International (CI) is a methodology proponent for the Joint Crediting Methodology (JCM) REDD+ methodology in Cambodia. The JCM REDD+ methodology was not part of the JCM’s application to ICAO, which was solely focused on its bilateral programme with Mongolia.

Commenter Name: Ruben Lubowski and Breanna Lujan

Commenter Organization: Environmental Defense Fund

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Architecture for REDD+ Transactions	Reviewers' overall summary:	<p>In the TAB document made public in March 2020, the TAB helpfully provided additional context around what defines high-quality jurisdictional REDD+ programmes. Based on this insight, and our understanding of the EUCs, we found that the Architecture for REDD+ Transactions (ART) conforms with all of the EUC requirements and is notable for its stringency in terms of its environmental criteria. In considering the conditions applied to REDD+ programmes assessed in the first TAB cycle (FCPF and VCS JNR), we also found that The REDD+ Environmental Excellency Standard (TREES), ART's standard which is consistent with UNFCCC decisions including the Paris Agreement, the Warsaw Framework and the Cancún Safeguards, fulfills those conditions.</p> <p>We would, however, ask for greater clarity from ART in the future around the distinction between CORSIA-eligible programmes and non-CORISA-eligible programme monitoring requirements. Otherwise, we found that the ART requirements for avoiding double counting, setting conservative baselines, reducing leakage, and ensuring additionality, permanence and strong safeguards are all robust and uphold stringent standards for both environmental and social integrity. ART is an outstanding example of a rigorous standard. Therefore, we strongly support the approval of ART under CORSIA.</p>	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: "Carbon offset programmes must generate units that represent emissions reductions, avoidance, or	Baselines for REDD+ programmes are developed in line with rigorous UN guidance from which to measure results and demonstrate additionality. All countries engaging REDD+ must also develop a national REDD+ strategy to identify and address the drivers of deforestation that would have led to an increase in emissions if the REDD+ activities had not occurred. The ART programme further ensures additionality through a performance-based approach—whereby only emissions achieved below a recent 5-year historical

		removals that are additional”	reference-level baseline (i.e., the TREES Crediting Level) will be eligible for crediting—and thus meets the emissions unit criterion. Moreover, there is a requirement that all historical data be used within the reference period and that the crediting line to be readjusted downward over time. This ensures increasing ambition and provides strong assurance of additionality.
	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	REDD+ implementation is measured in the form of emissions and removals (in tons of CO ₂ equivalent) against a Forest Reference Emission Level (FREL), which must undergo a public and transparent technical assessment by the UN to assess the degree to which the information meets the guidance and to provide technical recommendations for adjustments or future improvements. Under TREES, a crediting level is developed to be even more conservative than the FREL, which requires ART verification that assesses uncertainty levels in the crediting calculations. There are prescriptive rules for the crediting line to be set at a five year historical average (no more than 4 years prior to the submission of the programme) and that require the crediting line to be recalculated every five years, with only downward adjustments possible. This ensures a highly conservative approach to setting the baseline that provides the greatest assurances of additionality, minimizing potential for using different methodologies that could yield a wide range of different credit numbers.
	Part 4 Question 4.5 (Paragraph 3.5.7)	EUC “Permanence”	<p>The scale of REDD+ implementation, in line with national strategies, promotes the long-term sustainability and permanence of REDD+ emission reductions. REDD+ programmes have years of experience and guidance on measures to address any potential risk of reversals. For example, some REDD+ programmes, including ART, employ a buffer system (i.e., reserves of reductions which are not transferred but which can be accessed to compensate for any reversals). Through the application of this robust buffer approach, the ART programme addresses this EUC.</p> <p>Should an ART Participant choose to prematurely leave the programme, it is our understanding from the text that the Participant will still be responsible for ensuring CORSIA requirements continue to be met. For example: If a Participant</p>

			<p>leaves ART and has sold credits via CORSIA, the Participant must continue to commit to a twenty-year monitoring period (and thus account for any reversals).</p> <p>However, we note that this requirement could be made clearer in ART's application, and we request that the standard clarify this language so that the programme requirements are clearer to Participants.</p> <p>Additionally, ART notes that the buffer pool "is likely to be adequate." Once ART has Participants, it should consider running buffer pool stress tests like the Gold Standard mentioned in its application last year.</p>
	Question 4.6	EUC Leakage: "A system must have measures in place to assess and mitigate incidences of material leakage"	The UN Framework for REDD+ safeguards against a potential increase in emissions elsewhere (i.e., leakage) by requiring the establishment of a national forest monitoring system and the preparation of national REDD+ strategies and action plans to address the drivers of deforestation and forest degradation, land tenure and forest governance issues, as well as reversals at the national or subnational scale. In addition, the ART programme mitigates leakage risk through sub-national leakage deductions.
	Question 4.7	EUC Double Counting: "Are only counted once towards a mitigation obligation"	TREES is notable for having put in place robust measures to avoid double counting in all forms, including double issuance, double use, and double claiming, with specific references to existing UNFCCC decisions. TREES expressly requires that countries must include emission reduction and removals from forests as part of their overall NDC target. Furthermore, in the event that a TREES Participant is not a national government, the national government must provide the Participant with a letter from the relevant national entity both authorizing the Participant's application to and participation in ART, and attesting that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing the double counting provisions outlined in TREES Section 13. This includes an explicit requirement that, in the case of credits sold and transferred to an airline or other non-Party under UNFCCC, the host country provide a letter attesting to report the transfer to the UNFCCC in the structured

		summary of its biennial transparency reports (as referred to in paragraph 77, subparagraph (d) of the Annex to decision 18/CMA.1) and make an accounting adjustment as required by the UNFCCC. To mitigate the risk of double issuance, TREES requires the disclosure of any issued emission reductions in the same accounting area which will be deducted from TREES issuance volume, checks of duplicate registration under other programmes (including offset programmes) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to reissuance on another. To prevent double use, TREES requires proof of ownership upon registration, tracking of ownership of credits within the registry by serial number and account, and an annual attestation of ownership and use. TREES also has a number of measures in place to prevent double claiming of emissions reductions by the host country and another Party toward Paris Agreement NDC targets, and by the host country and a non-Party for use toward mitigation obligations. Furthermore, TREES will incorporate relevant future decisions and guidance on accounting and reporting in the UNFCCC for the Paris Agreement and ICAO for CORSIA.
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Reviewers' overall summary:	<p>The BioCarbon Fund Initiative for Sustainable Forest Landscapes (ISFL) programme is similar to the FCPF, also managed by the World Bank. It seeks to include emission reductions from additional types of Agriculture, Forest and Other Land Use (AFOLU) mitigation activities to complement the mostly forestry emissions covered under the FCPF. We support the expansion of eligible, high-quality nature-based units.</p> <p>The same legal structure that the World Bank provides FCPF answers the structural and longevity functions for ISFL, while the programme design also follows the FCPF structure which we found to generally meet the EUCs. For example, by requiring proof of ability to transfer title, this programme also has a strong provision to eliminate double counting.</p> <p>However, as with our review of the FCPF, we would like to know additional details regarding any process of transferring from ISFL to another CORSIA-eligible Emission Unit Programme, which would be useful for assessing both the permanence and programme governance. The one other issue we still see is the</p>

		fact that the Transaction Registry is still undergoing an internal World Bank review process. Without seeing it in its final form it is hard for us to review it at this time.	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: “Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional”	Additionality is met through the use of a conservative baseline represented as an average annual historical GHG emissions and removals of activities in the programme jurisdictions over a baseline period of 10 years. Hence, additionality is demonstrated in terms of the excess GHG reductions or removals relative to a conservative emissions baseline.
	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	The baselines are developed in line with the UNFCCC Warsaw Framework for REDD+ and IPCC Guidelines and Guidance on AFOLU. It considers historical deforestation rates and business as usual projections from which to measure results and demonstrate additionality. This meets the EUC criteria.
	Part 4 Question 4.5 (Paragraph 3.5.7)	EUC “Permanence”	<p>ISFL employs a buffer system (i.e., reserves of reductions which are not transferred but which can be accessed to compensate for any reversals) which ranges from 10-40% depending on Participant risk. Additionally, ISFL guarantees that “Per Section 4.7 of the ISFL ER Programme Requirements and Sections 6, 7, 8 and 10 of the ISFL Buffer Requirements, reversal risk management policies and procedures of the ISFL can compensate material reversals during and beyond the ISFL term of 31 December 2030.”</p> <p>However, ISFL then claims that any reversals that may occur beyond 2030 will be managed by a CORSIA-eligible Emission Unit Programme “which administers comparable multi-decadal Programme elements in its scope of CORSIA eligibility and has in place a periodic monitoring and third-party Verification mechanism and ensure ER programmes are capable of monitoring for and compensation for material reversals for a period of at least 15 years following the</p>

			<p>end of the crediting period beyond the term of ISFL in 2030 (i.e. 31 December 2045)."</p> <p>It would be helpful to understand more details about how ISFL will ensure that any transition to another programme will ensure the use of similar permanence requirements.</p>
	Question 3.7	EUC "Programme Governance"	<p>Similar to FCPF, The ISFL is governed by the World Bank. In such, it uses established World Bank protocols for managing the programme globally, and in-country. The World Bank has long standing experience operating environmental programmes that we find high in quality.</p> <p>ISFL has in place a plan to transition any Participants wishing to participate in CORSIA from ISFL to a "CORSIA-eligible Emission Unit Programme" for any activities occurring beyond 2030. We would like to know if there are any additional specific terms and conditions for these long-term arrangements through either the framework or from country participants.</p>
Cercarbono	Reviewers' overall summary:	<p>The Cercarbono programme is a <i>"private voluntary carbon certification programme, which offers certification and registration of emissions of ex post compensation credits; by facilitating and guaranteeing individuals, companies and the public in general the registration of projects that generate removal or reduction of Greenhouse Gases (GHG) and the emission of carbon credits, called CARBONCER."</i> It was initially created in the Colombian tax context, as a certification programme for carbon tax offsets in the country. This programme relies on CDM methodologies, independently developed methodologies by third parties and Cercarbono's developed methodologies. It also allows methodologies recognized by the national government of Colombia (section 3.1).</p> <p>In Cercarbono's application, it is unclear if the programme has developed any methodologies of its own, although we note that they currently have an open public consultation for a new REDD+ project-level methodology. However, we would need to review Cercarbono's process before we could recommend the programme for CORSIA. Additionally, information is needed about the role of existing methodologies from other programmes, such as the use of CDM methodologies. It is unclear in Cercarbono's application whether the programme has additional requirements for use of a CDM methodology, or whether the</p>	

		<p>programme accepts any CDM-approved methodologies and projects. In the case of the latter, we need to see clear authority from Cercarbono over any future design or integrity decisions within its accepted methodologies.</p> <p>In general terms, this programme complies with some of the programme design elements. Regarding how the programme avoids double counting, issuance and claiming, the application explains that it does this through the certification protocol and the Ecoregistry Platform, which allows for issuance, tracking and withdrawal of all offset credits, to avoid double counting. However, it also mentions that there are no specific guidelines in place to address these matters (<i>Paragraph 2.11</i>). Also, according to the application, the programme would be operative in Latin America during the first three years, and has a long-term plan or 2030 vision to be involved in CORSIA to be able to reduce global emissions.</p> <p>This programme appears to comply with some of the EUCs including additionality, baselines and permanence. However, although the application details the use of the registry to ensure that there is no double issuance or double claiming, it also explains that there are not any procedures in place to mitigate double emissions claims with units used under CORSIA at the moment. Until these and the other concerns listed above are addressed, we do not believe that Cercarbono sufficiently meets the EUCs.</p>	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: “Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional”	The application mentions that all projects are required to demonstrate additionality and that verification bodies which carry out the validation and verification of the projects must verify, among other aspects, the additionality of the units. “ <i>All projects are required to demonstrate additionality</i> ” and the selected methods to assess it depend on the methodology that’s being applied to the specific project. Cercarbono’s application would appear to comply with the Emissions Unit Eligibility Unit Criteria (EUC) regarding additionality, since it establishes that all emissions reductions and removals are voluntary and it appears to have a system in place to assess such additionality.
	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a	According to the application, this programme has measures in place to ensure that all units are based on a conservative baseline. Present and future conditions, existing and alternative types of projects and data availability must be considered when establishing the baselines under this programme; the validation

		realistic and credible baseline”	bodies must ensure that the baselines are complete and appropriate. Cercarbono’s application would appear to comply with the EUC regarding baselines, since it assures it relies on conservative baselines that are verified and the criteria for these assessments by the validation bodies are set in the Programme’s Protocol.
	Question 4.5	EUC: “Permanence”	According to the application, this programme has a buffer system in place to avoid possible reversals of GHG emissions, whereby if a project exceeds the 15% buffer, it must be adjusted at the next verification or accreditation period. Cercarbono’s application would appear to comply with the EUC regarding permanence since it has a system in place to avoid eventual future reversals through mitigation measures to address and compensate for any risk of non-permanence.
	Question 4.7	EUC: “Are only counted once towards a mitigation obligation”	Although the application details the use of the registry to ensure that there is no double issuance or double claiming by registering all transfers and cancellations in the system, it also explains that: “At this time there are no established procedures for the mitigation of double claims associated with units used under CORSIA, but CERCARBONO will consider reviewing and adopting these procedures.”
	Question 4.6	EUC Leakage: “A system must have measures in place to assess and mitigate incidences of material leakage”	This application identifies specific sectors where leakage could occur. The application states that the programme has procedures in place to monitor possible leakage, as set out in the approved methodologies. The verification bodies must assess if appropriate measures have been enforced and if they find leakage to be significant, they ensure that it is quantified and discounted from the credits from the specific project. Although this application selected “yes” in response to all sub-questions regarding leakage, the application elaborated in one of the commentary boxes that Cercarbono has no provisions in place for that sub-item. Clarification is needed.
	Question 3.10	EUC: “Sustainable Development Criteria”	This programme explains that information related to co-benefits and sustainable development is required for project proponents. Notwithstanding, it provides no specific information as to how these criteria will be used or assessed or if there

		will be any monitoring, reporting or verification, therefore it is unclear whether Cercarbono complies with the EUC regarding sustainable development.
Compte CO2	Reviewers' overall summary:	<p>Compte CO2, created and administered by the French organization 450, is an emission units programme composed of methodologies and projects created by 450 and formerly approved by the French Government and under the Kyoto Protocol's Joint Implementation (JI) scheme. The programme, which is restricted to former JI track one and track two approved methodologies and projects, currently utilizes one methodology and does not anticipate approving new methodologies for the next three years or until current programme emission reduction units can be sold. Under the sole methodology used by Compte CO2, the scope of activities allowed under the programme includes the reduction of emissions from heating of buildings and from land transportation in France, which are both described in already approved JI methodologies. Credits are issued yearly based on real ex-post measurements and upon issuance of a verification report over a ten-year crediting period; additional issuance procedures information can be accessed publicly here. To track credits, the programme uses both its own electronic CO₂ accounting registry, known as the M1 registry, and the French section of the European Union emissions trading registry. "Should CORSIA manage to deal with the EU commission and to get CORSIA units allowed on this European Registry," Compte CO2 would continue to use this registry, but directive 2003/87/CE would need to be modified, which could be obtained according to Article 6 of the Paris Agreement. Rather than assign unique serial numbers to each unit generated, as reductions come from buildings and land transportation by equipment that are uniquely identifiable, internal procedures are used to check that each piece of equipment cannot receive credit for reductions more than once a year.</p> <p>While the programme appears to comply with some EUCs, the programme's approach to avoiding double claiming and counting; identifying, assessing, mitigating, and compensating for reversal risks; assessing and mitigating potential leakage; performing validation and verification; disclosing and addressing conflicts of interest do not seem to comply with the EUCs.</p> <p>Furthermore, when answering questions about programme design and offset integrity, the applicant simply stated that the "sole methodology approved by the programme" meets the criteria and referred to the external link to the UNFCCC JI approval documentation rather than explaining how the methodology meets the EUCs. The TAB should ensure that the methodology the programme is utilizing ensures the integrity of offsets for use within CORSIA.</p>

Joint Crediting Mechanism between Japan and Mongolia	Reviewers' overall summary:	<p>Japan's Joint Crediting Mechanism (JCM) is a unique greenhouse gas programme in that the methodologies are adjusted for each bilateral deal between Japan and a partner country. As stated in their application, "JCM rules and guidelines discussed between Japan and Mongolia are adopted reflecting national circumstances, rules and regulations of Mongolia." The JCM put forward its bilateral programme with Mongolia focusing on three methodologies, (1) Installation of Solar PV Systems, (2) Replacement and Installation of High Efficiency Heat Only Boiler for Hot Water Supply Systems, and (3) Installation of Energy-saving Transmission Lines in the Mongolian Grid.</p> <p>Based on their application, the three proposed methodologies meet the majority of the EUCs; however, some of the questions in the application were not addressed, such as criteria related to the crediting period length and renewability, conflict resolution, material emissions leakage, and double counting. Regarding procedures defining the length of crediting period(s) and whether crediting periods are renewable, the JCM does not employ the concept of crediting period, but the concept of the operational lifetime of project, which is publicly available.</p> <p>In regard to the EUC on measures to assess and mitigate incidences of material leakage, the JCM application states that all GHG emissions attributable to the JCM project, inside and/or outside the project boundary, must be identified, and material emissions resulting from the implementation of JCM projects are assessed and calculated as project emissions. Lastly, regarding double counting, the application does not provide any procedures or decisions for attestations to ICAO, but plans to make them in the future.</p> <p>Based on the JCM application for the programme between Japan and Mongolia, we have concerns whether all the EUCs were fulfilled. However, the JCM is a credible programme with more than seven years of experience. We note that it would be appropriate for other bilateral JCM programmes to be put forward in the future for TAB consideration, including, for example, programmes utilizing the JCM REDD+ methodology,¹ provided that the EUCs are fully met.</p>
Olkaria IV Geothermal Project	Reviewers' overall summary:	<p>The Olkaria IV Geothermal Project is an individual project and does not meet the requirements of a greenhouse gas programme or third-party standard. As the TAB is mandated to review GHG programmes and their related methodologies, the application for the individual Olkaria IV</p>

¹ Note: Conservation International is a methodology proponent for the JCM REDD+ methodology programme in Cambodia.

		Geothermal Project does not fall under the purview of the TAB review process. We note that Olkaria IV Geothermal Project is a project under the Clean Development Mechanism (CDM), which was approved by the ICAO Council subject to the conditions established, including start date and vintage limits.
Perform, Achieve, and Trade Scheme	Reviewers' overall summary:	The Perform, Achieve, and Trade Scheme (PATs) is an energy savings certificate (ESCERT) scheme, not a carbon offset scheme. The programme issues certificates in tonnes of oil equivalent for both new and old energy-intensive operations that exceed the unit-specific baseline. The programme is not in tonnes of CO2 or equivalent (tCO2e) and there is no current conversion established (though one is planned). Because of these characteristics, many of the EUC criteria are incomplete or not fully met, such as a lack of clear methodologies, programme-specific safeguards, guarantee of long-term programme governance, etc. Additionally, the programme application refers to "Annexure -2" which is missing from the Annex. We request that the TAB provide additional public review when this documentation becomes available, even after this public comment period has closed, as it is not possible to review a document that does not exist.
Regional Greenhouse Gas Initiative	Reviewers' overall summary:	The applicant is not the Regional Greenhouse Gas Initiative (RGGI) itself, but rather the Carbon Lighthouse Association, a non-profit that buys and retires allowances issued under cap-and-trade programmes. CLA's application tries to focus on RGGI-eligible offsets for which RGGI allowances have been issued, but the application does not clearly identify these pools of offsets. Rather it just refers the reader to RGGI programme weblinks, and those weblinks do not provide information about the offsets actually created in the individual state offset regulations, or about the baselines and additionality rules used by each state's regulatory framework. That raises the risk, as noted above, that different amounts of offsets could be issued by different state programmes in RGGI for the same activity. So, while in principle the retirement of RGGI-eligible offsets would provide very high integrity since each offset awarded an allowance under RGGI and then retired represents a reduction in the RGGI cap, it is unclear from the application what is the pool of offsets for which CLA seeks CORSIA approval and what the key elements of baselines and additionality are that undergird each. Therefore, it is hard to see how this application could be approved without more information. We hope that the applicant will be asked to provide this further information. In addition, we would welcome an exploration of how allowance programmes could be eligible under CORSIA in the future.

Forest Carbon Partnership Facility	Reviewers' overall summary:	<p>The revisions and updates the Forest Carbon Partnership Facility (FCPF) has made to the Validation and Verification Guidelines, Methodological Framework of the Carbon Fund (CF), and ER Programme Buffer Guidelines for the Carbon Fund address the recommendations made by the TAB. In doing so, the FCPF now has standards, procedures, and requirements in place for the purposes of ensuring verification and validation by accredited third parties, and for monitoring for and compensation of material reversals during the post-Carbon Fund Emission Reductions Payment Agreement (ERPA) period. It would be helpful, however, if the FCPF could provide additional information about who will oversee the long-term governance and Reversal Management Mechanism of ER programmes during the post-Carbon Fund ERPA period, and how.</p>	
	Section (a)	<p>EUC "Validation and Verification procedures"</p>	<p>Following the TAB's recommendations, the FCPF, with support from the American National Standards Institute (ANSI) National Accreditation Board (ANAB), has revised and updated the Validation and Verification Guidelines (VVG) that apply to all ER programmes under the FCPF Carbon Fund that wish to generate CORSIA Eligible Emissions Units. The VVG now includes detailed standards, procedures, and requirements relating to verification <i>and</i> validation; in particular, per Section 12.2 of the VVG, the Final Validation Report shall include a Validation statement covering several aspects ranging from a "description of the activities undertaken as part of the Validation including the evidence-gathering procedures used to assess the GHG assertion" to an "overview of the findings of the Validation in relation to how the ER Programme meets the applicable criteria, including information on how any non-conformities were addressed" (see items a-f on pages 1 and 2 of application).</p> <p>In response to the TAB's recommendation that the FCPF 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," the FCPF's updated VVG now states that validations will be conducted by third party Validation and Verification Bodies (VVBs) accredited under the International Organization for Standardization (ISO). ANAB, which helped revise the VVG as</p>

			<p>previously stated and is an Accreditation Body (AB) that is a signatory to the IAF Multilateral Recognition Arrangement for ISO standards, is the first AB to provide accreditation services under the FCPF Carbon Fund, to support the roll-out of the first accreditations, and to facilitate other AB to provide validation and verification services. ANAB has ensured that the updated VVG requirements conform to third-party audits in accordance with various ISO standards, particularly those related to Land Use and Forestry.</p>
	Section (b)	EUC “Programme Governance”	<p>To address the TAB’s recommendations that procedures be put in place to 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), the FCPF Carbon Fund adopted a Revised Methodological Framework of the Carbon Fund and Revised ER Programme Buffer Guidelines for the Carbon Fund. These additional governance arrangements are designed to ensure monitoring for and compensation of material reversals to assure permanence of emission reductions during the term of the Carbon Fund ERPA and for a period of up to 15 years beyond the term of the Carbon Fund ERPA for any ER programme(s) seeking to transition to a CORSIA Eligible Emissions Unit Programme. The revised Buffer Guidelines require that any ER Programme seeking to supply CORSIA Eligible Emissions Units must inform the Carbon Fund of their intention to transition to a CORSIA Eligible Emissions Unit Programme one year prior to the end of the Term of the CF ERPA and must have a Reversal Management Mechanism in place that “addresses the risk of Reversals beyond the Term of the CF ERPA; is equivalent to the ER Programme CF Buffer; and shall be continually managed and operated under a CORSIA Eligible Emissions Unit Programme.” Furthermore, the Buffer Guidelines list specifications that the Reversal Management Mechanism must meet in order to be considered equivalent to the ER Programme Carbon Fund buffer, one of which is a “periodic monitoring and third-party verification mechanism for a period of at least 15 years following the end of the Crediting Period to confirm if</p>

		<p>there have been Reversals and makes monitoring and verification reports publicly available.”</p> <p>Considering that any ER Programme that wishes to generate CORSIA eligible emissions will need to transition to a CORSIA Eligible Emissions Unit Programme that will “monitor for reversals and have in place Reversal Management Mechanisms to compensate for material reversals for at least until 15 years following the end of Carbon Fund ERPA in 2025 (i.e. 31 December 2040),” it would be helpful if the FCPF could provide more information about how it is going to ensure that the applicable CORSIA Eligible Emissions Unit Programme to which CF ER Programmes might transition will properly oversee the Reversal Management Mechanisms, long-term governance of the ER Programme, and ensure the permanence of emissions reductions.</p>
Verified Carbon Standard (managed by Verra)	<p>Reviewers’ overall summary:</p>	<p>It has come to our attention that Verra provided critical supplemental materials to their application, which are not available on the ICAO website. For any future public consultations, we strongly encourage the TAB to provide the full list of application materials as this is needed to understand the proposal in full.</p> <p>Verra has addressed the main concerns listed by the TAB review in early 2020. The programme has extended the crediting period for its Jurisdictional and Nested REDD+ (JNR) methodology and has provided additional criteria for projects to report on sustainable development.</p> <p>Additionally, Verra has proposed a new solution to determine whether Verified Carbon Standard (VCS) certified projects and programmes, including from AFOLU activities, meet the EUCs, which seems to fit the current approach that the TAB has taken towards other standards.</p> <p><i>EDF-only comments:</i> EDF did not submit comments to the TAB in the first round of the VCS application so would like to take the opportunity to raise further points. In particular, the proposed approach by VCS to establishing baselines is overly flexible in providing jurisdictions with multiple options, including potential to exclude emissions from forest degradation, and consequently does not ensure additionality based on a realistic and credible baseline as required by the EUCs. This proposed flexibility is made more problematic by the proposed new minimum crediting period that could lock in baselines for 20</p>

		<i>years, without required increases in stringency over time. Before the TAB can approve the standard, it is important for Verra to address this issue with added safeguards to ensure additionality through an approach that constrains flexibility in establishing baselines and does not leave the judgment in the hands of the validation/verification bodies. We urge the TAB to ensure that different programmes approved for crediting are consistently robust to ensure environmental quality. (Added technical comments from EDF alone are provided below and identified with italics.)</i>	
	Question 3.3. (Paragraph 2.3)	EUC “Offset credit issuance and retirement procedures”	Verra is “is in the process of updating the JNR Requirements to allow a minimum JNR programme crediting period of 20 years.” This extension would meet the conditional eligibility requirements laid out by the TAB to allow JNR programmes to meet CORSIA-eligibility.
	Question 3.10	EUC “Sustainable Development Criteria”	The new VCS Sustainable Development Contributions Report will address the TAB requirement that “only VCS activities that report their Sustainable Development contributions & 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.” Verra notes that it is in the process of creating a “VCS Sustainable Development Contributions Report.” Ideally, there will be a public comment period for such a report, so the public can provide feedback on whether these criteria are robust.
	Question 4.5	EUC: “Permanence”	Verra’s clarification about Afforestation, Reforestation and Restoration (ARR) projects utilizing CDM methodologies but abiding by additional VCS permanence rules should meet the TAB criteria for eligible methodologies.
	Question 4.6	EUC Leakage: “A system must have measures in place to assess and mitigate incidences of material leakage”	In their accompanying letter to the TAB, Verra proposed that a principled approach is taken in lieu of deciding whether specific methodologies are eligible under CORSIA. This approach would confirm that the project or programme has applied the relevant methodologies, sustainable development requirements and other conditions in order to meet the EUCs. After this assessment, the units would receive a “CORSIA label” that is transparently communicated in the Verra registry. This theory seems to fit the current approach that the TAB has taken towards other standards.

	Question 4.1 (Paragraph 3.1)	EUC Additionality: “Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional”	EDF-only comments: <i>Additionality hinges critically on the approach to baselines. As described below, Verra’s proposed approach is overly flexible and reliant on the review process and judgment of the validation/verification body such that it does not assure additionality.</i>
	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	EDF-only comments: <i>According to the <u>VCS JNR Requirements</u>, the jurisdictional baseline shall be fixed for a period of 5 to 10 years as defined by the jurisdiction in the jurisdictional programme description, and shall be updated and revalidated according to such frequency. Deforestation activities need to be comprehensively accounted for, whereas inclusion of degradation emissions (and removals) is optional, even though degradation can be a significant source of emissions in many jurisdictions and is the largest source of emissions across tropical forests (Baccini et al. Science. 2017). A historical level of GHG emissions across the historical reference period shall be calculated for each selected activity and will form the basis of the baseline. However, the jurisdiction has several options for choosing the baseline. Where no baseline has been established under the UNFCCC for the purposes of crediting or compensation in market-based mechanisms, the jurisdiction has the ability to select either the most “plausible” jurisdictional baseline scenario or a scenario that is more conservative than the most plausible. The chosen scenario can be based on historical average emissions levels, a historical trend, or a modeled projection (upwards or downwards) of emissions. Moreover, the historical average can be based on either an 8 or 12 year period (according to the jurisdiction’s choice) ending within 2 years of the current baseline period. Furthermore, the jurisdiction must use data for at least three points in time taken from a similar season within the historical reference period, but there is no requirement to use more data if that is available. Verra requires the jurisdiction to present more than one option and justify its approach and also requires review of the proposed approach by a JNR expert panel, as well as consideration of input from a public consultation process. While this provides opportunity for external oversight, this process still</i>

			<i>leaves a lot of room for potential cherry picking of historical years, the length of the historical period, the modeling approaches, and the type of baseline, including using UNFCCC forest reference emissions levels (FRELs) which are not necessarily conservative. This flexibility in the standard ultimately leaves the judgment call in the hands of the validation/verification bodies. As a result, the proposed VCS approach does not provide assurance of meeting the EUC requirement for a “realistic and credible” baseline.</i>
	Question 4.7	EUC: “Are only counted once towards a mitigation obligation”	EDF-only comments: <i>While the VCS provides checks at the level of the registry to ensure units are not issued or transacted more than once, there are no requirements to ensure the host country provides authorization for the transfer of units and agrees not to count them towards NDCs or other mitigation obligations.</i>

Contact:

Ruben Lubowski, AVP, Climate & Forests; Chief Natural Resource Economist, Environmental Defense Fund, rlubowski@edf.org, +1 (202) 572-3341

Breanna Lujan, Project Manager, Forest and Climate Policy, Environmental Defense Fund, blujan@edf.org, +1 (202) 572-3505

Comment Set #19

Name:

Maggie Comstock

Organization:

Conservation International

Date of receipt:

26 June 2020

From: Maggie Comstock <mcomstock@conservation.org>
Sent: June 26, 2020 1:47 PM
To: Office of the Environment
Subject: Conservation International ICAO Public Comments - June 2020

Dear Technical Advisory Board members,

Conservation International (CI) would like to thank you for the opportunity to submit our comments on the responses to the call for applications that were submitted for assessment by the TAB. CI, Environmental Defense Fund and The Nature Conservancy prepared joint inputs to the TAB public comment process. However, in submitting our inputs individually, there are some differences in content between our respective comments.

Please find inputs on behalf of Conservation International attached. Thank you for your time and consideration.

Best,
Maggie

Maggie Comstock

Senior Director, Climate Policy | Conservation International
2011 Crystal Drive | Suite 600 | Arlington, VA 22202, USA
mcomstock@conservation.org | Mobile: +1 202-834-0030 | Skype: maggie.comstock

PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW – JUNE 2020

Note: These inputs to the Technical Advisory Body (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy. However, in submitting individually, there are some differences in content between our respective comments.

Commenter Name: Maggie Comstock, Senior Director, Climate Policy

Commenter Organization: Conservation International

Introduction

Eight offset credit programmes have applied for Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) eligibility in the second round, and two previously assessed programmes have submitted material updates. This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the Emissions Unit Criteria (EUCs). There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized with environmental integrity.

We have analyzed each of the programme applications for their technical merit in fulfilling the EUCs. In the sections below, we highlight specific concerns and positive aspects of the different programme approaches to specific EUCs, including those relating to programme governance, permanence, additionality, double counting, and programme maturity. Although many programmes meet the majority of EUCs, there are some programmes, which would, as detailed below, require substantial strengthening to their programmatic design and further guidance from the TAB in order to meet the EUCs established by ICAO. In particular, further guidance on the EUCs regarding programme governance, sustainable development, and double claiming is required.

Regarding programme governance: We request the TAB provides further guidance on the explicit requirement that each programme must have been continuously governed and operational for at least the last two years, as well as guidance on the necessary plans for the long-term administration of multi-decadal programme elements. In this application cycle and in last year's application cycle, there appears to be a variety of definitions of programme governance eligibility. It is difficult to perform a robust public comment review in the absence of clarity on these governance elements. We request the TAB provides clarity in the review comments for this year's applications, in hopes that such guidance can help future programmes understand when it is appropriate to apply for eligibility.

Regarding sustainable development: Programmes with natural climate solutions can provide significant environmental co-benefits—such as improved soil quality, cleaner air and water, higher coastal resilience, and biodiversity conservation—and social co-benefits for a myriad of stakeholders, including indigenous peoples and local communities. By helping to maintain natural habitats and ecosystem services at scale, as well as providing sustainable and diversified livelihoods, land-based offsets and natural climate solutions are also uniquely positioned to support and monitor contributions made to sustainable development. While these social and environmental co-benefits may not be present for all offset types, it is essential that all eligible units clearly and fully demonstrate their contribution to sustainable development and that they do no harm.

Regarding double claiming: Although programmes vary in the robustness of the safeguards and processes they have put in place to address double claiming, all programmes face some inherent uncertainty regarding how to craft their double claiming policies, as these rules will need to adapt to the future outcomes of the Article 6 negotiations. We ask that the TAB address this comprehensively; allow another review period for double claiming only once the Article 6 decisions have been finalized; or in the event that Article 6 decisions are not finalized in a timely manner for CORSIA purposes, to apply corresponding adjustments as per CORSIA rules and implementation elements, including Appendix A to the CORSIA programme application, together with the texts of the UN Framework Convention on Climate Change (UNFCCC) forwarded from the Madrid Conference of the Parties (COP).

Regarding program robustness: While we recognize that all programmes have put forward different approaches and standards, we would like to emphasize that all standards and approaches should be consistently robust across the board, promoting a race to the top in terms of environmental quality, rather than providing a multiplicity of criteria with opportunities for projects/programmes to pick and choose the approach that has the loosest requirements. As a result, all programmes need to provide assurances of meeting certain key criteria, including similarly conservative baselines to demonstrate additionality and similar assurance of no double counting. We urge the TAB to

consider the need to ensure that applicant offset programmes address baseline issues in a way that is standardized across programmes and consistent with best practices. Otherwise, CORSIA could end up approving different programmes that issue widely disparate amounts of credits for virtually identical activities in the same or similar locations within a single country or location. Such an outcome could create competitive distortions among airlines that use compliance credits from these different programmes.

Regarding activities (forests): We would also like to note that while our review is done on a programme basis, not an activity basis, we wish to underscore the important role of forests. The IPCC recently affirmed that “reducing deforestation and forest degradation rates represents one of the most effective and robust options for climate change mitigation, with large mitigation benefits globally.” In fact, reducing deforestation and forest degradation can provide about one-third of the emissions reductions and sequestration needed to limit global temperature rise to below 2°C. Following the guidelines established by the COP to the UNFCCC in its Warsaw Framework for Reducing Emissions from Deforestation and forest Degradation (REDD+), which the COP, in Article 5 of the Paris Agreement, encouraged Parties to implement and support, we would like to highlight our strong endorsement of the inclusion and prioritization of large, national or state/province level (jurisdictional scale) REDD+ programmes under CORSIA. National and subnational REDD+ programmes could provide a secure supply of high-quality emissions units that can enable the aviation sector to meet its climate goals, a significant source of investment in forest protection, benefits to local communities and indigenous peoples, and sustainable development in developing countries.

In particular, high-integrity jurisdictional-scale crediting approaches present greater assurances of addressing the issues of additionality, reversals, leakage, and permanence compared to stand-alone project approaches. For example, a jurisdictional approach captures any shifts of emissions (i.e. leakage) that occurs within the boundary of the jurisdiction. A jurisdictional approach inherently reduces risks of large-scale reversals as it allows anticipated risks of reversals (e.g. from forest fires) to be incorporated into the baseline, as well as by pooling risks of reversal across all actors within the jurisdiction. Buffer requirements provide further assurances on top of this. In order to ensure environmental integrity and robustness of emissions reductions, it is imperative that all site-scale REDD+ activities or projects be “nested” as part of a national or subnational REDD+ programmes to have the same benefits of national level monitoring and accounting.

Regarding access to application materials: Lastly, we request that if programmes submit significant revisions to their applications or supplementary documentation, the revised applications and documents should be re-posted for public review and comment. We would

like to reiterate our support for the EUC review process and thank the TAB for their work in ensuring CORSIA only allows high-integrity offsets into what has the potential to become the world's largest offset market.

Each of the organizations that has contributed to these comments is dedicated to combating climate change and ensuring that people and nature thrive. Recognizing the importance of forests to mitigating the impacts of climate change, our organizations have been instrumental in advancing forest action through our respective approaches and capacities, and individual staff members of our organizations work in their personal capacities to advance these aims as well. With respect to Environmental Defense Fund, Nathaniel Keohane, EDF's Senior Vice President for Climate, participated in a personal capacity as a board member of the Verified Carbon Standard (VCS) from 2015 to 2018 and was also a member of an Interim Steering Committee that worked with the ART Secretariat to help guide the development and establishment of ART in 2018. The role of the Interim Steering Committee ceased in 2019 with the establishment of an independent Board of Directors to govern ART. Additionally, Kelley Kizzier, EDF's Associate Vice President for International Climate, serves in her personal capacity as a member of the board of directors of Verra. As an investor into the Forest Carbon Partnership Facility (FCFP) Carbon Fund, The Nature Conservancy (TNC) has a vested interest in the programme's success. As such, TNC stepped back from review of the FCPF's application. Conservation International (CI) is a methodology proponent for the Joint Crediting Methodology (JCM) REDD+ methodology in Cambodia. Though, the JCM REDD+ methodology was not part of the JCM's application to ICAO, which was solely focused on its bilateral programme with Mongolia.

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Architecture for REDD+ Transactions	Reviewers' overall summary:	<p>In the TAB document made public in March 2020, the TAB helpfully provided additional context around what defines high-quality jurisdictional REDD+ programmes. Based on this insight, and our understanding of the EUCs, we found that the Architecture for REDD+ Transactions (ART) conforms with all of the EUC requirements and is notable for its stringency in terms of its environmental criteria. In considering the conditions applied to REDD+ programmes assessed in the first TAB cycle (FCPF and VCS JNR), we also found that The REDD+ Environmental Excellency Standard (TREES), ART's standard which is consistent with UNFCCC decisions including the Paris Agreement, the Warsaw Framework and the Cancún Safeguards, fulfills those conditions.</p> <p>We would, however, ask for greater clarity from ART in the future around the distinction between CORSIA-eligible programmes and non-CORISA-eligible programme monitoring requirements. Otherwise, we found that the ART requirements for avoiding double counting, setting conservative baselines, reducing leakage, and ensuring additionality, permanence and strong safeguards are all robust and uphold stringent standards for both environmental and social integrity. ART is a rigorous standard that meets the EUCs; therefore, we support the approval of ART under CORSIA.</p>	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: "Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional"	<p>Baselines for REDD+ programmes are developed in line with rigorous UN guidance from which to measure results and demonstrate additionality. All countries engaging REDD+ must also develop a national REDD+ strategy to identify and address the drivers of deforestation that would have led to an increase in emissions if the REDD+ activities had not occurred. The TREES programme further ensures additionality through a performance-based approach—whereby only emissions achieved below a recent 5-year historical reference-level baseline (i.e., the TREES Crediting Level) will be eligible for crediting—and thus meets the emissions unit criterion. Moreover, there is a requirement that all historical data be used within the reference period and that the crediting line to be readjusted downward over time. This ensures increasing ambition and provides strong assurance of additionality.</p>

	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	REDD+ implementation is measured in the form of emissions and removals (in tons of CO ₂ equivalent) against a Forest Reference Emission Level (FREL), which must undergo a public and transparent technical assessment by the UN to assess the degree to which the information meets the guidance and to provide technical recommendations for adjustments or future improvements. Under TREES, a crediting level is developed to be even more conservative than the FREL, which requires ART verification that assesses uncertainty levels in the crediting calculations. There are prescriptive rules for the crediting line to be set at a five year historical average (no more than 4 years prior to the submission of the programme) and that require the crediting line to be recalculated every five years, with only downward adjustments possible. This ensures a highly conservative approach to setting the baseline that provides strong assurances of additionality, minimizing potential for using different methodologies that could yield a wide range of different credit numbers.
	Part 4 Question 4.5 (Paragraph 3.5.7)	EUC “Permanence”	<p>The scale of REDD+ implementation, in line with national strategies, promotes the long-term sustainability and permanence of REDD+ emission reductions. REDD+ programmes have years of experience and guidance on measures to address any potential risk of reversals. For example, some REDD+ programmes, including ART, employ a buffer system (i.e. reserves of reductions which are not transferred but which can be accessed to compensate for any reversals). Through the application of this robust buffer approach, the ART programme addresses this EUC.</p> <p>Should an ART Participant choose to prematurely leave the programme, it is our understanding from the text that the Participant will still be responsible for ensuring CORSIA requirements continue to be met. If a Participant leaves ART and has sold credits via CORSIA, the Participant must continue to commit to a twenty-year monitoring period (and thus account for any reversals).</p>

			<p>However, we note that this requirement could be made clearer in ART’s application, and we request that the standard clarify this language so that the programme requirements are clearer to Participants.</p> <p>Additionally, ART notes that the buffer pool “is likely to be adequate.” Once ART has Participants, it should consider running buffer pool stress tests like the Gold Standard mentioned in its application last year.</p>
	Question 4.6	EUC Leakage: “ A system must have measures in place to assess and mitigate incidences of material leakage”	The UN Framework for REDD+ safeguards against a potential increase in emissions elsewhere (i.e. leakage) by requiring the establishment of a national forest monitoring system and the preparation of national REDD+ strategies and action plans to address the drivers of deforestation and forest degradation, land tenure and forest governance issues, as well as reversals at the national or subnational scale. In addition, the ART programme mitigates leakage risk through sub-national leakage deductions.
	Question 4.7	EUC Double Counting: “Are only counted once towards a mitigation obligation”	TREES is notable for having put in place robust measures to avoid double counting in all forms, including double issuance, double use, and double claiming, with specific references to existing UNFCCC decisions. TREES expressly requires that countries must include emission reduction and removals from forests as part of their overall NDC target. Furthermore, in the event that a TREES Participant is a subnational government, the national government must provide the Participant with a letter from the relevant national entity both authorizing the Participant’s application to and participation in ART, and attesting that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing the double counting provisions outlined in TREES Section 13. This includes an explicit requirement that, in the case of credits sold and transferred to an airline or other non-Party under UNFCCC, the host country provide a letter attesting to report the transfer to the UNFCCC in the structured summary of its biennial transparency reports (as referred to in paragraph 77, subparagraph (d) of the Annex to decision 18/CMA.1) and make an accounting adjustment as required by the UNFCCC.

		<p>To mitigate the risk of double issuance, TREES requires the disclosure of any issued emission reductions in the same accounting area which will be deducted from TREES issuance volume, checks of duplicate registration under other programmes (including offset programmes) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to reissuance on another.</p> <p>To prevent double use, TREES requires proof of ownership upon registration, tracking of ownership of credits within the registry by serial number and account, and an annual attestation of ownership and use. TREES also has a number of measures in place to prevent double claiming of emissions reductions by the host country and another Party toward Paris Agreement NDC targets, and by the host country and a non-Party for use toward mitigation obligations. Furthermore, TREES will incorporate relevant future decisions and guidance on accounting and reporting in the UNFCCC for the Paris Agreement and ICAO for CORSIA .</p>
BioCarbon Fund Initiative for Sustainable Forest Landscapes	<p>Reviewers' overall summary:</p>	<p>The BioCarbon Fund Initiative for Sustainable Forest Landscapes (ISFL) programme is similar to the FCPF, also managed by the World Bank. It seeks to include emission reductions from additional types of Agriculture, Forest and Other Land Use (AFOLU) mitigation activities to complement the mostly forestry emissions covered under the FCPF. We support the expansion of eligible, high-quality nature-based units.</p> <p>The same legal structure that the World Bank provides FCPF answers the structural and longevity functions for ISFL. Further, the programme design also follows the FCPF structure which we found to generally meet the EUCs. For example, by requiring proof of ability to transfer title, this programme also has a strong provision to eliminate double counting.</p> <p>However, as with our review of the FCPF, we would like to know additional details regarding any process of transferring from ISFL to another CORSIA-eligible Emission Unit Programme, which would be useful for assessing both the permanence and programme governance. The one other issue we still see is the fact that</p>

		the Transaction Registry is still undergoing an internal World Bank review process. Without seeing it in its final form it is hard for us to review it at this time.	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: “Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional”	Additionality is met through the use of a conservative baseline represented as an average annual historical GHG emissions and removals of activities in the programme jurisdictions over a baseline period of 10 years. Hence, additionality is demonstrated in terms of the excess GHG reductions or removals relative to a conservative emissions baseline.
	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	The baselines are developed in line with the UNFCCC Warsaw Framework for REDD+ and IPCC Guidelines and Guidance on AFOLU. It considers historical deforestation rates and business as usual projections from which to measure results and demonstrate additionality. This meets the EUC criteria.
	Part 4 Question 4.5 (Paragraph 3.5.7)	EUC “Permanence”	<p>ISFL employs a buffer system (i.e. reserves of reductions which are not transferred but which can be accessed to compensate for any reversals) which ranges from 10-40% depending on Participant risk. Additionally, ISFL guarantees that “Per Section 4.7 of the ISFL [Emission Reduction] (ER) Programme Requirements and Sections 6, 7, 8 and 10 of the ISFL Buffer Requirements, reversal risk management policies and procedures of the ISFL can compensate material reversals during and beyond the ISFL term of 31 December 2030.”</p> <p>However, ISFL then claims that any reversals that may occur beyond 2030 will be managed by a CORSIA-eligible Emission Unit Programme “which administers comparable multi-decadal Programme elements in its scope of CORSIA eligibility and has in place a periodic monitoring and third-party Verification mechanism and ensure ER programmes are capable of monitoring for and compensation for material reversals for a period of at least 15 years following the end of the crediting period beyond the term of ISFL in 2030 (i.e. 31 December 2045).”</p>

			It would be helpful to understand more details about how ISFL will ensure that any transition to another programme will ensure the use of similar permanence requirements.
	Question 3.7	EUC “Programme Governance”	<p>Similar to FCPF, The ISFL is governed by the World Bank. In such, it uses established World Bank protocols for managing the programme globally and in-country. The World Bank has long standing experience operating environmental programmes that we find high in quality.</p> <p>ISFL has in place a plan to transition any Participants wishing to participate in CORSIA from ISFL to a “CORSIA-eligible Emission Unit Programme” for any activities occurring beyond 2030. We would like to know if there are any additional specific terms and conditions for these long-term arrangements through either the framework or from country participants.</p>
Cercarbono	Reviewers’ overall summary:	<p>The Cercarbono programme is a “private voluntary carbon certification programme, which offers certification and registration of emissions of ex post compensation credits; by facilitating and guaranteeing individuals, companies and the public in general the registration of projects that generate removal or reduction of Greenhouse Gases (GHG) and the emission of carbon credits, called CARBONCER.” It was initially created in the Colombian tax context, as a certification programme for carbon tax offsets in the country. This programme relies on CDM methodologies, independently developed methodologies by third parties, and Cercarbono’s developed methodologies. It also allows methodologies recognized by the national government of Colombia.</p> <p>In Cercarbono’s application, it is unclear if the programme has developed any methodologies of its own, although we note that they currently have an open public consultation for a new REDD+ project-level methodology. Information is needed about the role of existing methodologies from other programmes, such as the use of CDM methodologies. It is unclear in Cercarbono’s application whether the programme has additional requirements for the use of a CDM methodology, or whether the programme accepts any CDM-approved methodologies and projects. In the case of the latter, we need to see clear authority from Cercarbono over any future design or integrity decisions within its accepted methodologies.</p>	

		<p>In general terms, this programme complies with some of the programme design elements. Regarding how the programme avoids double counting, issuance and claiming, the application explains that it does through the use of the Ecoregistry platform, which allows for issuance, tracking and withdrawal of all offset credits, to avoid double counting. However, it also mentions that there are no specific guidelines in place to prevent the mitigation of units used by CORSIA operators from also being claimed towards a host country's national mitigation targets. Also, according to the application, the programme would be operational in Latin America during the first three years, and has a long-term plan or vision 2030 "to be involved in CORSIA to be able to reduce global emissions."</p> <p>This programme appears to comply with some of the EUCs including additionality, baselines and permanence. However, although the application details the use of the registry to ensure that there is no double issuance or double claiming, it also explains that there are not any procedures in place to mitigate double emissions claims with units used under CORSIA at the moment. Until these and the other concerns listed above are addressed, we do not believe that Cercarbono sufficiently meets the EUCs.</p>	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: "Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional"	The application mentions that all projects are required to demonstrate additionality and that verification bodies which carry out the validation and verification of the projects must assess, among other aspects, the additionality of the units. "All projects are required to demonstrate additionality" and the selected methods to assess it depend on the methodology that is being applied to the specific project. Cercarbono's application would appear to comply with the Emissions Unit Eligibility Unit Criteria (EUC) regarding additionality, since it establishes that all emissions reductions and removals are voluntary and it appears to have a system in place to assess such additionality.
	Question 4.2 (Paragraph 4.2)	EUC Baseline: "Carbon offset credits must be based on a realistic and credible baseline"	According to the application, this programme has measures in place to ensure that all units are based on a conservative baseline. Present and future conditions, existing and alternative types of projects and data availability must be considered when establishing the baselines under this programme; the validation bodies must ensure that the baselines are complete and appropriate. Cercarbono's application would appear to comply with the EUC regarding baselines, since it assures it relies

			on conservative baselines that are verified and the criteria for these assessments by the validation bodies are set in the Programme's Protocol.
	Question 4.5	EUC: "Permanence"	According to the application, this programme has a buffer system in place to avoid possible reversals of GHG emissions, whereby if a project exceeds the 15% buffer, it must be adjusted at the next verification or accreditation period. Cercarbono's application would appear to comply with the EUC regarding permanence since it has a system in place to avoid eventual future reversals through mitigation measures to address and compensate for any risk of non-permanence.
	Question 4.7	EUC: "Are only counted once towards a mitigation obligation"	Although the application details the use of the registry to ensure that there is no double issuance or double claiming by registering all transfers and cancellations in the system, it also explains that: "At this time there are no established procedures for the mitigation of double claims associated with units used under CORSIA, but CERCARBONO will consider reviewing and adopting these procedures."
	Question 4.6	EUC Leakage: "A system must have measures in place to assess and mitigate incidences of material leakage"	This application identifies specific sectors where leakage could occur. The application states that the programme has procedures in place to monitor possible leakage, as set out in the approved methodologies. The verification bodies must assess if appropriate measures have been enforced, and if they find leakage to be significant, they ensure that it is quantified and discounted from the credits from the specific project. Although this application selected "yes" in response to all sub-questions regarding leakage, the application elaborated in one of the commentary boxes that Cercarbono has no provisions in place for that sub-item. Clarification is needed.
	Question 3.10	EUC: "Sustainable Development Criteria"	This programme explains that information related to co-benefits and sustainable development is required for project proponents. Notwithstanding, it provides no specific information as to how this criteria will be used or assessed, or if there will be any monitoring, reporting or verification. Therefore, it is unclear whether Cercarbono complies with the EUC regarding sustainable development.

Compte CO2	Reviewers' overall summary:	<p>Compte CO2, created and administered by the French organization 450, is an emission units programme composed of methodologies and projects created by 450 and formerly approved by the French Government and under the Kyoto Protocol's Joint Implementation (JI) scheme. The programme, which is restricted to former JI track one and track two approved methodologies and projects, currently utilizes one methodology and does not anticipate approving new methodologies for the next three years or until current programme emission reduction units can be sold. Under the sole methodology used by Compte CO2, the scope of activities allowed under the programme includes the reduction of emissions from heating of buildings and from land transportation in France, which are both described in already-approved JI methodologies. Credits are issued yearly based on real ex-post measurements and upon issuance of a verification report over a ten-year crediting period; additional issuance procedures information can be accessed publicly here. To track credits, the programme uses both its own electronic CO₂ accounting registry, known as the M1 registry, and the French section of the European Union emissions trading registry. "Should CORSIA manage to deal with the EU commission and to get CORSIA units allowed on this European Registry," Compte CO2 would continue to use this registry, but directive 2003/87/CE would need to be modified, which could be obtained according to Article 6 of the Paris Agreement. Rather than assign unique serial numbers to each unit generated, "as reductions come from buildings and land transportation by equipment that are uniquely identified, programme internal procedures check that each equipment cannot receive reduction more than once a year."</p> <p>While the programme appears to comply with some EUCs, the programme's approach to avoiding double claiming and counting; identifying, assessing, mitigating, and compensating for reversal risks; assessing and mitigating potential leakage; performing validation and verification; disclosing and addressing conflicts of interest do not seem to comply with the EUCs. Furthermore, when answering questions about programme design and offset integrity, the applicant simply stated that the "sole methodology approved by the programme" meets the criteria and referred to the external link to the UNFCCC JI approval documentation rather than explaining how the methodology meets the EUCs. The TAB should ensure that the methodology the programme is utilizing actually ensures the integrity of offsets for use within CORSIA.</p>
Joint Crediting Mechanism	Reviewers' overall summary:	<p>Japan's Joint Crediting Mechanism (JCM) is a unique greenhouse gas programme in that the methodologies are adjusted for each bilateral deal between Japan and a partner country. As stated in their application, "JCM rules and guidelines discussed between Japan and Mongolia are adopted reflecting national circumstances,</p>

between Japan and Mongolia		<p>rules and regulations of Mongolia”. The JCM put forward its bilateral programme with Mongolia focusing on three methodologies, (1) Installation of Solar PV Systems, (2) Replacement and Installation of High Efficiency Heat Only Boiler for Hot Water Supply Systems, and (3) Installation of Energy-saving Transmission Lines in the Mongolian Grid.</p> <p>Based on their application, the three proposed methodologies meet the majority of the EUCs; however, some of the questions in the application were not addressed, such as criteria related to the crediting period length and renewability, conflict resolution, material emissions leakage, and double counting. In regard to procedures defining the length of crediting period(s) and whether crediting periods are renewable, the JCM does not employ the concept of crediting period, but the concept of the operational lifetime of project, which is publicly available.</p> <p>In regard to the EUC on measures to assess and mitigate incidences of material leakage, the JCM application states that all GHG emissions attributable to the JCM project, inside and/or outside the project boundary, must be identified, and material emissions resulting from the implementation of JCM projects are assessed and calculated as project emissions. Lastly, regarding double counting, the application does not provide any procedures or decisions for attestations to ICAO, but plans to make them in the future.</p> <p>Based on the JCM application for the programme between Japan and Mongolia, we have concerns whether all the EUCs were fulfilled. However, the JCM is a credible programme with nearly a decade of experience. We note that it would be appropriate for other bilateral JCM programmes to be put forward in the future for TAB consideration, including, for example, programmes utilizing the JCM REDD+ methodology,¹ provided that the EUCs are fully met.</p>
Olkaria IV Geothermal Project	Reviewers’ overall summary:	<p>The Olkaria IV Geothermal Project is an individual project and does not meet the requirements of a greenhouse gas programme or third-party standard. As the TAB is mandated to review GHG programmes and their related methodologies, the application for the individual Olkaria IV Geothermal Project does not fall under the purview of the TAB review process. We note that Olkaria IV Geothermal Project is a</p>

¹ Note: Conservation International is a methodology proponent for the JCM REDD+ methodology program in Cambodia.

		project under the Clean Development Mechanism (CDM), which was approved by the ICAO Council subject to the conditions established, including start date and vintage limits.
Perform, Achieve, and Trade Scheme	Reviewers' overall summary:	The Perform, Achieve, and Trade Scheme (PATS) is an energy savings certificate (ESCERT) scheme, not a carbon offset scheme. The programme issues certificates in tonnes of oil equivalent for both new and old energy-intensive operations that exceed the unit-specific baseline. The programme is not in tonnes of CO ₂ or equivalent (tCO ₂ e) and there is no current conversion established (though one is planned). Because of these characteristics, many of the EUC criteria are incomplete or not fully met, such as a lack of clear methodologies, programme-specific safeguards, guarantee of long-term programme governance, etc. Additionally, the programme application refers to “Annexure -2” which is missing from the Annex. We request that the TAB provide additional public review when this documentation becomes available, even after this public comment period has closed, as it is not possible to review a document that does not exist.
Regional Greenhouse Gas Initiative	Reviewers' overall summary:	The applicant is not the Regional Greenhouse Gas Initiative (RGGI) itself, but rather the Carbon Lighthouse Association, a non-profit that buys and retires allowances issued under cap-and-trade programmes. CLA's application tries to focus on RGGI-eligible offsets for which RGGI allowances have been issued, but the application does not clearly identify these pools of offsets. Rather, it refers the reader to RGGI programme weblinks and those weblinks do not provide information about the offsets actually created in the individual state offset regulations, or about the baselines and additionality rules used by each state's regulatory framework. That raises the risk, as noted above, that different amounts of offsets could be issued by different state programmes in RGGI for the same activity. So, while the retirement of RGGI-eligible offsets would provide very high integrity since each offset awarded an allowance under RGGI and then retired represents a reduction in the RGGI cap in principle, it is unclear from the application what is the pool of offsets for which CLA seeks CORSIA approval and what the key elements of baselines and additionality are that undergird each. Therefore, it is hard to see how this application could be approved without more information. We hope that the applicant will be asked to provide this further information. In addition, we would welcome an exploration of how allowance programmes could be eligible under CORSIA in the future.
Forest Carbon Partnership Facility	Reviewers' overall summary:	The revisions and updates the FCPF has made to the Validation and Verification Guidelines, Methodological Framework of the Carbon Fund, and ER Programme Buffer Guidelines for the Carbon Fund address the recommendations made by the TAB. In doing so, the FCPF now has standards, procedures, and requirements in place for the purposes of ensuring verification and validation by accredited

		third parties, and for monitoring for and compensation of material reversals during the post-Carbon Fund Emission Reductions Payment Agreement (ERPA) period. It would be helpful, however, if the FCPF could provide additional information about who will oversee the long-term governance and Reversal Management Mechanism of ER programmes during the post-Carbon Fund ERPA period, and how.	
	Section (a)	EUC “Validation and Verification procedures”	<p>Following the TAB’s recommendations, the FCPF, with support from the American National Standards Institute (ANSI) National Accreditation Board (ANAB), has revised and updated the Validation and Verification Guidelines (VVG) that apply to all ER programmes under the FCPF Carbon Fund that wish to generate CORSIA Eligible Emissions Units. The VVG now includes detailed standards, procedures, and requirements relating to verification <i>and</i> validation; in particular, per Section 12.2 of the VVG, the Final Validation Report shall include a Validation statement covering several aspects ranging from a “description of the activities undertaken as part of the Validation including the evidence-gathering procedures used to assess the GHG assertion” to an “overview of the findings of the Validation in relation to how the ER Programme meets the applicable criteria, including information on how any non-conformities were addressed” (see items a-f on pages 1 and 2 of application).</p> <p>In response to the TAB’s recommendation that the FCPF 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,” the FCPF’s updated VVG now states that validations will be conducted by third party Validation and Verification Bodies (VVBs) accredited under the International Organization for Standardization (ISO). ANAB, which helped revise the VVG as previously stated and is an Accreditation Body (AB) that is a signatory to the IAF Multilateral Recognition Arrangement for ISO standards, is the first AB to provide accreditation services under the FCPF Carbon Fund, to support the roll-out of the first accreditations, and to facilitate other AB to provide validation and verification services. ANAB has</p>

			ensured that the updated VVG requirements conform to third-party audits in accordance with various ISO standards, particularly those related to Land Use and Forestry.
	Section (b)	EUC “Programme Governance”	<p>To address the TAB’s recommendations that procedures be put in place to 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), the FCPF Carbon Fund adopted a Revised Methodological Framework of the Carbon Fund and Revised ER Programme Buffer Guidelines for the Carbon Fund. These additional governance arrangements are designed to ensure monitoring for and compensation of material reversals to assure permanence of emission reductions during the term of the Carbon Fund ERPA and for a period of up to 15 years beyond the term of the Carbon Fund ERPA for any ER programme(s) seeking to transition to a CORSIA Eligible Emissions Unit Programme. The revised Buffer Guidelines require that any ER Programme seeking to supply CORSIA Eligible Emissions Units must inform the Carbon Fund of their intention to transition to a CORSIA Eligible Emissions Unit Programme one year prior to the end of the Term of the CF ERPA and must have a Reversal Management Mechanism in place that “addresses the risk of Reversals beyond the Term of the CF ERPA; is equivalent to the ER Programme CF Buffer; and shall be continually managed and operated under a CORSIA Eligible Emissions Unit Programme.” Furthermore, the Buffer Guidelines list specifications that the Reversal Management Mechanism must meet in order to be considered equivalent to the ER Programme Carbon Fund buffer, one of which is a “periodic monitoring and third-party verification mechanism for a period of at least 15 years following the end of the Crediting Period to confirm if there have been Reversals and makes monitoring and verification reports publicly available.”</p> <p>Considering that any ER Programme that wishes to generate CORSIA eligible emissions will need to transition to a CORSIA Eligible Emissions Unit Programme that will “monitor for reversals and have in place Reversal Management</p>

			<p>Mechanisms to compensate for material reversals for at least until 15 years following the end of Carbon Fund ERPA in 2025 (i.e. 31 December 2040),” it would be helpful if the FCPF could provide more information about how it is going to ensure that the applicable CORSIA Eligible Emissions Unit Programmes to which CF ER Programmes might transition will properly oversee the Reversal Management Mechanisms, long-term governance of the ER Programme, and ensure the permanence of emissions reductions.</p>
Verified Carbon Standard (managed by Verra)	Reviewers’ overall summary:	<p>It has come to our attention that Verra provided critical supplemental materials to their application, which are not available on the ICAO website. For any future public consultations, we strongly encourage the TAB to provide the full list of application materials as this is needed to understand the proposal in full.</p> <p>Verra has addressed the main concerns listed by the TAB in their March 2020 recommendations. The programme has extended the crediting period for its Jurisdictional and Nested REDD+ (JNR) methodology and has provided additional criteria for projects to report on sustainable development.</p> <p>Additionally, Verra has proposed a new solution to determine whether Verified Carbon Standard (VCS) certified projects and programmes, including from AFOLU activities, meet the EUCs, which seems to fit the current approach that the TAB has taken towards other standards.</p>	
	Question 3.3. (Paragraph 2.3)	EUC “ Offset credit issuance and retirement procedures”	<p>Verra is “is in the process of updating the JNR Requirements to allow a minimum JNR programme crediting period of 20 years.” This extension would meet the conditional eligibility requirements laid out by the TAB to allow JNR programmes to meet CORSIA-eligibility.</p>
	Question 3.10	EUC “Sustainable Development Criteria”	<p>The new VCS Sustainable Development Contributions Report will address the TAB requirement that “only VCS activities that report their Sustainable Development contributions and co-benefits in the course of applying the CCB Standards or SD VSta, 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.” Verra notes that it is in the process of creating a “VCS Sustainable Development Contributions Report.” Ideally, there will be a public</p>

			comment period for such a report, so the public can provide feedback on whether these criteria are robust.
	Question 4.5	EUC: “Permanence”	Verra’s clarification about Afforestation, Reforestation and Restoration (ARR) projects utilizing CDM methodologies but abiding by additional VCS permanence rules should meet the TAB criteria for eligible methodologies.
	Question 4.6	EUC Leakage: “ A system must have measures in place to assess and mitigate incidences of material leakage”	In their accompanying letter to the TAB, Verra proposed that a principled approach is taken in lieu of deciding whether specific methodologies are eligible under CORSIA. This approach would confirm that the project or programme has applied the relevant methodologies, sustainable development requirements and other conditions in order to meet the EUCs. After this assessment, the units would receive a “CORSIA label” that is transparently communicated in the Verra registry. This approach seems to be similar to approaches taken by other standards approved by the TAB.

Contact: Maggie Comstock, Senior Director, Climate Policy, Conservation International, mcomstock@conservation.org, +1 202-834-0030

Comment Set #20

Name:

Kelley Hamrick

Organization:

The Nature Conservancy

Date of receipt:

26 June 2020

From: Kelley Hamrick <kelley.hamrick@TNC.ORG>
Sent: June 26, 2020 3:14 PM
To: Office of the Environment
Cc: John Verdieck
Subject: The Nature Conservancy's Public Comments for CORSIA

Dear Technical Advisory Board members,

The Nature Conservancy would like to thank you for the opportunity to submit comments on the responses to the call for applications that were submitted for assessment by the TAB. Conservation International, the Environmental Defense Fund and The Nature Conservancy prepared joint inputs to the TAB public comment process. However, in submitting our inputs individually, there are some differences in content between our respective comments. Attached, please find inputs on behalf of TNC.

Best,
Kelley

Kelley Hamrick
Policy Advisor
+1 (703) 247-3734
The Nature Conservancy
Kelley.hamrick@tnc.org
Kelley.hamrick (Skype)
[nature.org](https://www.nature.org)

PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW – JUNE 2020

Note: These inputs to the Technical Advisory Body (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy. However, in submitting individually, there are some differences in content between our respective comments.

Commenter Name: Kelley Hamrick, Policy Advisor

Commenter Organization: The Nature Conservancy

Introduction

Eight offset credit programmes have applied for Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) eligibility in the second round, and two previously assessed programmes have submitted material updates. This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the Emissions Unit Criteria (EUCs). There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized with environmental integrity.

We have analyzed each of the programme applications for their technical merit in fulfilling the EUCs. In the sections below, we highlight specific concerns and positive aspects of the different programme approaches to specific EUCs, including those relating to programme governance, permanence, additionality, double counting, and programme maturity. Although many programmes meet the majority of EUCs, there are some programmes, which would, as detailed below, require substantial strengthening to their programmatic design and further guidance from the TAB in order to meet the EUCs established by ICAO. In particular, further guidance on the EUCs regarding programme governance, sustainable development, and double claiming is required.

Regarding programme governance: We request the TAB provides further guidance on the explicit requirement that each programme must have been continuously governed and operational for at least the last two years, as well as guidance on the necessary plans for the long-term administration of multi-decadal programme elements. In this application cycle and in last year's application cycle, there appears

to be a variety of definitions of programme governance eligibility. It is difficult to perform a robust public comment review in the absence of clarity on these governance elements. We request the TAB provides clarity in the review comments for this year's applications, in hopes that such guidance can help future programmes understand when it is appropriate to apply for eligibility.

Regarding sustainable development: Programmes with natural climate solutions can provide significant environmental co-benefits—such as improved soil quality, cleaner air and water, higher coastal resilience, and biodiversity conservation—and social co-benefits for a myriad of stakeholders, including indigenous peoples and local communities. By helping to maintain natural habitats and ecosystem services at scale, as well as providing sustainable and diversified livelihoods, land-based offsets and natural climate solutions are also uniquely positioned to support and monitor contributions made to sustainable development. While these social and environmental co-benefits may not be present for all offset types, it is essential that all eligible units clearly and fully demonstrate their contribution to sustainable development and that they do no harm.

Regarding double claiming: Although programmes vary in the robustness of the safeguards and processes they have put in place to address double claiming, all programmes face some inherent uncertainty regarding how to craft their double claiming policies, as these rules will need to adapt to the future outcomes of the Article 6 negotiations. We ask that the TAB address this comprehensively; allow another review period for double claiming only once the Article 6 decisions have been finalized; or in the event that Article 6 decisions are not finalized in a timely manner for CORSIA purposes, to apply corresponding adjustments as per CORSIA rules and implementation elements, including Appendix A to the CORSIA programme application, together with the texts of the UN Framework Convention on Climate Change (UNFCCC) forwarded from the Madrid Conference of the Parties (COP).

Regarding program robustness: While we recognize that all programmes have put forward different approaches and standards, we would like to emphasize that all standards and approaches should be consistently robust across the board, promoting a race to the top in terms of environmental quality, rather than providing a multiplicity of criteria with opportunities for projects/programmes to pick and choose the approach that has the loosest requirements. As a result, all programmes need to provide assurances of meeting certain key criteria, including similarly conservative baselines to demonstrate additionality and similar assurance of no double counting. We urge the TAB to consider the need to ensure that applicant offset programmes address baseline issues in a way that is standardized across programmes and consistent with best practices. Otherwise, CORSIA could end up approving different programmes that issue widely disparate amounts of credits for virtually identical activities in the same or similar locations within a single country or location. Such an outcome could create competitive distortions among airlines that use compliance credits from these different programmes.

Regarding activities (forests): We would also like to note that while our review is done on a programme basis, not an activity basis, we wish to underscore the important role of forests. The IPCC recently affirmed that “reducing deforestation and forest degradation rates represents one of the most effective and robust options for climate change mitigation, with large mitigation benefits globally.” In fact, reducing deforestation and forest degradation can provide about one-third of the emissions reductions and sequestration needed to limit global temperature rise to below 2°C. Following the guidelines established by the COP to the UNFCCC in its Warsaw Framework for Reducing Emissions from Deforestation and forest Degradation (REDD+), which the COP, in Article 5 of the Paris Agreement, encouraged Parties to implement and support, we would like to highlight our strong endorsement of the inclusion and prioritization of large, national or state/province level (jurisdictional scale) REDD+ programmes under CORSIA. National and subnational REDD+ programmes could provide a secure supply of high-quality emissions units that can enable the aviation sector to meet its climate goals, a significant source of investment in forest protection, benefits to local communities and indigenous peoples, and sustainable development in developing countries.

In particular, high-integrity jurisdictional-scale crediting approaches present greater assurances of addressing the issues of additionality, reversals, leakage, and permanence compared to stand-alone project approaches. For example, a jurisdictional approach captures any shifts of emissions (i.e. leakage) that occurs within the boundary of the jurisdiction. A jurisdictional approach inherently reduces risks of large-scale reversals as it allows anticipated risks of reversals (e.g. from forest fires) to be incorporated into the baseline, as well as by pooling risks of reversal across all actors within the jurisdiction. Buffer requirements provide further assurances on top of this. In order to ensure environmental integrity and robustness of emissions reductions, it is imperative that all site-scale REDD+ activities or projects be “nested” as part of a national or subnational REDD+ programmes to have the same benefits of national level monitoring and accounting.

Regarding access to application materials: Lastly, we request that if programmes submit significant revisions to their applications or supplementary documentation, the revised applications and documents should be re-posted for public review and comment. We would like to reiterate our support for the EUC review process and thank the TAB for their work in ensuring CORSIA only allows high-integrity offsets into what has the potential to become the world’s largest offset market.

Each of the organizations that has contributed to these comments is dedicated to combating climate change and ensuring that people and nature thrive. Recognizing the importance of forests to mitigating the impacts of climate change, our organizations have been instrumental in advancing forest action through our respective approaches and capacities, and individual staff members of our organizations work in their personal capacities to advance these aims as well. With respect to Environmental Defense Fund, Nathaniel Keohane, EDF’s Senior Vice President for Climate, participated in a personal capacity as a board member of the Verified Carbon Standard (VCS) from 2015 to 2018 and

was also a member of an Interim Steering Committee that worked with the ART Secretariat to help guide the development and establishment of ART in 2018. The role of the Interim Steering Committee ceased in 2019 with the establishment of an independent Board of Directors to govern ART. Additionally, Kelley Kizzier, EDF's Associate Vice President for International Climate, serves in her personal capacity as a member of the board of directors of Verra. As an investor into the Forest Carbon Partnership Facility (FCFP) Carbon Fund, The Nature Conservancy (TNC) has a vested interest in the programme's success. As such, TNC stepped back from review of the FCPF's application. Conservation International (CI) is a methodology proponent for the Joint Crediting Methodology (JCM) REDD+ methodology in Cambodia. Though, the JCM REDD+ methodology was not part of the JCM's application to ICAO, which was solely focused on its bilateral programme with Mongolia.

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Architecture for REDD+ Transactions	Reviewers' overall summary:	<p>In the TAB document made public in March 2020, the TAB helpfully provided additional context around what defines high-quality jurisdictional REDD+ programmes. Based on this insight, and our understanding of the EUCs, we found that the Architecture for REDD+ Transactions (ART) conforms with all of the EUC requirements and is notable for its stringency in terms of its environmental criteria. In considering the conditions applied to REDD+ programmes assessed in the first TAB cycle (FCPF and VCS JNR), we also found that The REDD+ Environmental Excellency Standard (TREES), ART's standard which is consistent with UNFCCC decisions including the Paris Agreement, the Warsaw Framework and the Cancún Safeguards, fulfills those conditions.</p> <p>We would, however, ask for greater clarity from ART in the future around the distinction between CORSIA-eligible programmes and non-CORISA-eligible programme monitoring requirements. Otherwise, we found that the ART requirements for avoiding double counting, setting conservative baselines, reducing leakage, and ensuring additionality, permanence and strong safeguards are all robust and uphold stringent standards for both environmental and social integrity. ART is a rigorous standard that meets the EUCs; therefore, we support the approval of ART under CORSIA.</p>	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: "Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional"	<p>Baselines for REDD+ programmes are developed in line with rigorous UN guidance from which to measure results and demonstrate additionality. All countries engaging REDD+ must also develop a national REDD+ strategy to identify and address the drivers of deforestation that would have led to an increase in emissions if the REDD+ activities had not occurred. The TREES programme further ensures additionality through a performance-based approach—whereby only emissions achieved below a recent 5-year historical reference-level baseline (i.e., the TREES Crediting Level) will be eligible for crediting—and thus meets the emissions unit criterion. Moreover, there is a requirement that all historical data be used within the reference period and that the crediting line to be readjusted downward over time. This ensures increasing ambition and provides strong assurance of additionality.</p>

	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	REDD+ implementation is measured in the form of emissions and removals (in tons of CO ₂ equivalent) against a Forest Reference Emission Level (FREL), which must undergo a public and transparent technical assessment by the UN to assess the degree to which the information meets the guidance and to provide technical recommendations for adjustments or future improvements. Under TREES, a crediting level is developed to be even more conservative than the FREL, which requires ART verification that assesses uncertainty levels in the crediting calculations. There are prescriptive rules for the crediting line to be set at a five year historical average (no more than 4 years prior to the submission of the programme) and that require the crediting line to be recalculated every five years, with only downward adjustments possible. This ensures a highly conservative approach to setting the baseline that provides strong assurances of additionality, minimizing potential for using different methodologies that could yield a wide range of different credit numbers.
	Part 4 Question 4.5 (Paragraph 3.5.7)	EUC “Permanence”	<p>The scale of REDD+ implementation, in line with national strategies, promotes the long-term sustainability and permanence of REDD+ emission reductions. REDD+ programmes have years of experience and guidance on measures to address any potential risk of reversals. For example, some REDD+ programmes, including ART, employ a buffer system (i.e. reserves of reductions which are not transferred but which can be accessed to compensate for any reversals). Through the application of this robust buffer approach, the ART programme addresses this EUC.</p> <p>Should an ART Participant choose to prematurely leave the programme, it is our understanding from the text that the Participant will still be responsible for ensuring CORSIA requirements continue to be met. If a Participant leaves ART and has sold credits via CORSIA, the Participant must continue to commit to a twenty-year monitoring period (and thus account for any reversals).</p> <p>However, we note that this requirement could be made clearer in ART’s application, and we request that the standard clarify this language so that the programme requirements are clearer to Participants.</p>

			<p>Additionally, ART notes that the buffer pool “is likely to be adequate.” Once ART has Participants, it should consider running buffer pool stress tests like the Gold Standard mentioned in its application last year.</p>
	Question 4.6	EUC Leakage: “ A system must have measures in place to assess and mitigate incidences of material leakage”	<p>The UN Framework for REDD+ safeguards against a potential increase in emissions elsewhere (i.e. leakage) by requiring the establishment of a national forest monitoring system and the preparation of national REDD+ strategies and action plans to address the drivers of deforestation and forest degradation, land tenure and forest governance issues, as well as reversals at the national or subnational scale. In addition, the ART programme mitigates leakage risk through sub-national leakage deductions.</p>
	Question 4.7	EUC Double Counting: “Are only counted once towards a mitigation obligation”	<p>TREES is notable for having put in place robust measures to avoid double counting in all forms, including double issuance, double use, and double claiming, with specific references to existing UNFCCC decisions. TREES expressly requires that countries must include emission reduction and removals from forests as part of their overall NDC target. Furthermore, in the event that a TREES Participant is a subnational government, the national government must provide the Participant with a letter from the relevant national entity both authorizing the Participant’s application to and participation in ART, and attesting that the national government will support the Participant by aligning accounting and reporting as required under the Paris Agreement and towards NDCs, including addressing the double counting provisions outlined in TREES Section 13. This includes an explicit requirement that, in the case of credits sold and transferred to an airline or other non-Party under UNFCCC, the host country provide a letter attesting to report the transfer to the UNFCCC in the structured summary of its biennial transparency reports (as referred to in paragraph 77, subparagraph (d) of the Annex to decision 18/CMA.1) and make an accounting adjustment as required by the UNFCCC.</p> <p>To mitigate the risk of double issuance, TREES requires the disclosure of any issued emission reductions in the same accounting area which will be deducted from TREES issuance volume, checks of duplicate registration under other programmes (including offset programmes) and requirements for disclosure of</p>

			<p>other registrations, as well as for cancellation of the units on one registry prior to reissuance on another.</p> <p>To prevent double use, TREES requires proof of ownership upon registration, tracking of ownership of credits within the registry by serial number and account, and an annual attestation of ownership and use. TREES also has a number of measures in place to prevent double claiming of emissions reductions by the host country and another Party toward Paris Agreement NDC targets, and by the host country and a non-Party for use toward mitigation obligations. Furthermore, TREES will incorporate relevant future decisions and guidance on accounting and reporting in the UNFCCC for the Paris Agreement and ICAO for CORSIA.</p>
BioCarbon Fund Initiative for Sustainable Forest Landscapes	Reviewers' overall summary:	<p>The BioCarbon Fund Initiative for Sustainable Forest Landscapes (ISFL) programme is similar to the FCPF, also managed by the World Bank. It seeks to include emission reductions from additional types of Agriculture, Forest and Other Land Use (AFOLU) mitigation activities to complement the mostly forestry emissions covered under the FCPF. We support the expansion of eligible, high-quality nature-based units.</p> <p>The same legal structure that the World Bank provides FCPF answers the structural and longevity functions for ISFL. Further, the programme design also follows the FCPF structure which we found to generally meet the EUCs. For example, by requiring proof of ability to transfer title, this programme also has a strong provision to eliminate double counting.</p> <p>However, as with our review of the FCPF, we would like to know additional details regarding any process of transferring from ISFL to another CORSIA-eligible Emission Unit Programme, which would be useful for assessing both the permanence and programme governance. The one other issue we still see is the fact that the Transaction Registry is still undergoing an internal World Bank review process. Without seeing it in its final form it is hard for us to review it at this time.</p>	
	Question 4.1 (Paragraph 3.1)	EUC Additionality: "Carbon offset programmes must generate units that represent emissions	<p>Additionality is met through the use of a conservative baseline represented as an average annual historical GHG emissions and removals of activities in the programme jurisdictions over a baseline period of 10 years. Hence, additionality is demonstrated in terms of the excess GHG reductions or removals relative to a conservative emissions baseline.</p>

		reductions, avoidance, or removals that are additional”	
	Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	The baselines are developed in line with the UNFCCC Warsaw Framework for REDD+ and IPCC Guidelines and Guidance on AFOLU. It considers historical deforestation rates and business as usual projections from which to measure results and demonstrate additionality. This meets the EUC criteria.
	Part 4 Question 4.5 (Paragraph 3.5.7)	EUC “Permanence”	<p>ISFL employs a buffer system (i.e. reserves of reductions which are not transferred but which can be accessed to compensate for any reversals) which ranges from 10-40% depending on Participant risk. Additionally, ISFL guarantees that “Per Section 4.7 of the ISFL [Emission Reduction] (ER) Programme Requirements and Sections 6, 7, 8 and 10 of the ISFL Buffer Requirements, reversal risk management policies and procedures of the ISFL can compensate material reversals during and beyond the ISFL term of 31 December 2030.”</p> <p>However, ISFL then claims that any reversals that may occur beyond 2030 will be managed by a CORSIA-eligible Emission Unit Programme “which administers comparable multi-decadal Programme elements in its scope of CORSIA eligibility and has in place a periodic monitoring and third-party Verification mechanism and ensure ER programmes are capable of monitoring for and compensation for material reversals for a period of at least 15 years following the end of the crediting period beyond the term of ISFL in 2030 (i.e. 31 December 2045).”</p> <p>It would be helpful to understand more details about how ISFL will ensure that any transition to another programme will ensure the use of similar permanence requirements.</p>
	Question 3.7	EUC “Programme Governance”	Similar to FCPF, The ISFL is governed by the World Bank. In such, it uses established World Bank protocols for managing the programme globally and in-country. The World Bank has long standing experience operating environmental programmes that we find high in quality.

		ISFL has in place a plan to transition any Participants wishing to participate in CORSIA from ISFL to a “CORSIA-eligible Emission Unit Programme” for any activities occurring beyond 2030. We would like to know if there are any additional specific terms and conditions for these long-term arrangements through either the framework or from country participants.
Cercarbono	Reviewers’ overall summary:	<p>The Cercarbono programme is a “private voluntary carbon certification programme, which offers certification and registration of emissions of ex post compensation credits; by facilitating and guaranteeing individuals, companies and the public in general the registration of projects that generate removal or reduction of Greenhouse Gases (GHG) and the emission of carbon credits, called CARBONCER.” It was initially created in the Colombian tax context, as a certification programme for carbon tax offsets in the country. This programme relies on CDM methodologies, independently developed methodologies by third parties, and Cercarbono’s developed methodologies. It also allows methodologies recognized by the national government of Colombia.</p> <p>In Cercarbono’s application, it is unclear if the programme has developed any methodologies of its own, although we note that they currently have an open public consultation for a new REDD+ project-level methodology. Information is needed about the role of existing methodologies from other programmes, such as the use of CDM methodologies. It is unclear in Cercarbono’s application whether the programme has additional requirements for the use of a CDM methodology, or whether the programme accepts any CDM-approved methodologies and projects. In the case of the latter, we need to see clear authority from Cercarbono over any future design or integrity decisions within its accepted methodologies.</p> <p>In general terms, this programme complies with some of the programme design elements. Regarding how the programme avoids double counting, issuance and claiming, the application explains that it does through the use of the Ecoregistry platform, which allows for issuance, tracking and withdrawal of all offset credits, to avoid double counting. However, it also mentions that there are no specific guidelines in place to prevent the mitigation of units used by CORSIA operators from also being claimed towards a host country’s national mitigation targets. Also, according to the application, the programme would be operational in Latin America during the first three years, and has a long-term plan or vision 2030 “to be involved in CORSIA to be able to reduce global emissions.”</p>

		<p>This programme appears to comply with some of the EUCs including additionality, baselines and permanence. However, although the application details the use of the registry to ensure that there is no double issuance or double claiming, it also explains that there are not any procedures in place to mitigate double emissions claims with units used under CORSIA at the moment. Until these and the other concerns listed above are addressed, we do not believe that Cercarbono sufficiently meets the EUCs.</p>	
Question 4.1 (Paragraph 3.1)	EUC Additionality: “Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional”	<p>The application mentions that all projects are required to demonstrate additionality and that verification bodies which carry out the validation and verification of the projects must assess, among other aspects, the additionality of the units. “All projects are required to demonstrate additionality” and the selected methods to assess it depend on the methodology that is being applied to the specific project. Cercarbono’s application would appear to comply with the Emissions Unit Eligibility Unit Criteria (EUC) regarding additionality, since it establishes that all emissions reductions and removals are voluntary and it appears to have a system in place to assess such additionality.</p>	
Question 4.2 (Paragraph 4.2)	EUC Baseline: “Carbon offset credits must be based on a realistic and credible baseline”	<p>According to the application, this programme has measures in place to ensure that all units are based on a conservative baseline. Present and future conditions, existing and alternative types of projects and data availability must be considered when establishing the baselines under this programme; the validation bodies must ensure that the baselines are complete and appropriate. Cercarbono’s application would appear to comply with the EUC regarding baselines, since it assures it relies on conservative baselines that are verified and the criteria for these assessments by the validation bodies are set in the Programme’s Protocol.</p>	
Question 4.5	EUC: “Permanence”	<p>According to the application, this programme has a buffer system in place to avoid possible reversals of GHG emissions, whereby if a project exceeds the 15% buffer, it must be adjusted at the next verification or accreditation period. Cercarbono’s application would appear to comply with the EUC regarding permanence since it has a system in place to avoid eventual future reversals through mitigation measures to address and compensate for any risk of non-permanence.</p>	

	Question 4.7	EUC: “Are only counted once towards a mitigation obligation”	Although the application details the use of the registry to ensure that there is no double issuance or double claiming by registering all transfers and cancellations in the system, it also explains that: “At this time there are no established procedures for the mitigation of double claims associated with units used under CORSIA, but CERCARBONO will consider reviewing and adopting these procedures.”
	Question 4.6	EUC Leakage: “A system must have measures in place to assess and mitigate incidences of material leakage”	This application identifies specific sectors where leakage could occur. The application states that the programme has procedures in place to monitor possible leakage, as set out in the approved methodologies. The verification bodies must assess if appropriate measures have been enforced, and if they find leakage to be significant, they ensure that it is quantified and discounted from the credits from the specific project. Although this application selected “yes” in response to all sub-questions regarding leakage, the application elaborated in one of the commentary boxes that Cercarbono has no provisions in place for that sub-item. Clarification is needed.
	Question 3.10	EUC: “Sustainable Development Criteria”	This programme explains that information related to co-benefits and sustainable development is required for project proponents. Notwithstanding, it provides no specific information as to how this criteria will be used or assessed, or if there will be any monitoring, reporting or verification. Therefore, it is unclear whether Cercarbono complies with the EUC regarding sustainable development.
Compte CO2	Reviewers’ overall summary:	Compte CO2, created and administered by the French organization 450, is an emission units programme composed of methodologies and projects created by 450 and formerly approved by the French Government and under the Kyoto Protocol’s Joint Implementation (JI) scheme. The programme, which is restricted to former JI track one and track two approved methodologies and projects, currently utilizes one methodology and does not anticipate approving new methodologies for the next three years or until current programme emission reduction units can be sold. Under the sole methodology used by Compte CO2, the scope of activities allowed under the programme includes the reduction of emissions from heating of buildings and from land transportation in France, which are both described in already-approved JI methodologies. Credits are issued yearly based on real ex-post measurements and upon issuance of a verification report over a ten-year crediting period; additional issuance procedures information can be accessed publicly here . To track credits, the programme uses both its own electronic CO ₂ accounting registry, known as the M1	

		<p>registry, and the French section of the European Union emissions trading registry. “Should CORSIA manage to deal with the EU commission and to get CORSIA units allowed on this European Registry,” Compte CO2 would continue to use this registry, but directive 2003/87/CE would need to be modified, which could be obtained according to Article 6 of the Paris Agreement. Rather than assign unique serial numbers to each unit generated, “as reductions come from buildings and land transportation by equipment that are uniquely identified, programme internal procedures check that each equipment cannot receive reduction more than once a year.”</p> <p>While the programme appears to comply with some EUCs, the programme’s approach to avoiding double claiming and counting; identifying, assessing, mitigating, and compensating for reversal risks; assessing and mitigating potential leakage; performing validation and verification; disclosing and addressing conflicts of interest do not seem to comply with the EUCs. Furthermore, when answering questions about programme design and offset integrity, the applicant simply stated that the “sole methodology approved by the programme” meets the criteria and referred to the external link to the UNFCCC JI approval documentation rather than explaining how the methodology meets the EUCs. The TAB should ensure that the methodology the programme is utilizing actually ensures the integrity of offsets for use within CORSIA.</p>
Joint Crediting Mechanism between Japan and Mongolia	<p>Reviewers’ overall summary:</p>	<p>Japan’s Joint Crediting Mechanism (JCM) is a unique greenhouse gas programme in that the methodologies are adjusted for each bilateral deal between Japan and a partner country. As stated in their application, “JCM rules and guidelines discussed between Japan and Mongolia are adopted reflecting national circumstances, rules and regulations of Mongolia”. The JCM put forward its bilateral programme with Mongolia focusing on three methodologies, (1) Installation of Solar PV Systems, (2) Replacement and Installation of High Efficiency Heat Only Boiler for Hot Water Supply Systems, and (3) Installation of Energy-saving Transmission Lines in the Mongolian Grid.</p> <p>Based on their application, the three proposed methodologies meet the majority of the EUCs; however, some of the questions in the application were not addressed, such as criteria related to the crediting period length and renewability, conflict resolution, material emissions leakage, and double counting. In regard to procedures defining the length of crediting period(s) and whether crediting periods are renewable, the JCM does not employ the concept of crediting period, but the concept of the operational lifetime of project, which is publicly available.</p>

		<p>In regard to the EUC on measures to assess and mitigate incidences of material leakage, the JCM application states that all GHG emissions attributable to the JCM project, inside and/or outside the project boundary, must be identified, and material emissions resulting from the implementation of JCM projects are assessed and calculated as project emissions. Lastly, regarding double counting, the application does not provide any procedures or decisions for attestations to ICAO, but plans to make them in the future.</p> <p>Based on the JCM application for the programme between Japan and Mongolia, we have concerns whether all the EUCs were fulfilled. However, the JCM is a credible programme with nearly a decade of experience. We note that it would be appropriate for other bilateral JCM programmes to be put forward in the future for TAB consideration, including, for example, programmes utilizing the JCM REDD+ methodology,¹ provided that the EUCs are fully met.</p>
Olkaria IV Geothermal Project	Reviewers' overall summary:	<p>The Olkaria IV Geothermal Project is an individual project and does not meet the requirements of a greenhouse gas programme or third-party standard. As the TAB is mandated to review GHG programmes and their related methodologies, the application for the individual Olkaria IV Geothermal Project does not fall under the purview of the TAB review process. We note that Olkaria IV Geothermal Project is a project under the Clean Development Mechanism (CDM), which was approved by the ICAO Council subject to the conditions established, including start date and vintage limits.</p>
Perform, Achieve, and Trade Scheme	Reviewers' overall summary:	<p>The Perform, Achieve, and Trade Scheme (PATS) is an energy savings certificate (ESCERT) scheme, not a carbon offset scheme. The programme issues certificates in tonnes of oil equivalent for both new and old energy-intensive operations that exceed the unit-specific baseline. The programme is not in tonnes of CO₂ or equivalent (tCO₂e) and there is no current conversion established (though one is planned). Because of these characteristics, many of the EUC criteria are incomplete or not fully met, such as a lack of clear methodologies, programme-specific safeguards, guarantee of long-term programme governance, etc. Additionally, the programme application refers to "Annexure -2" which is missing from the Annex. We request that the TAB provide additional public review when this documentation becomes available, even after this public comment period has closed, as it is not possible to review a document that does not exist.</p>

¹ Note: Conservation International is a methodology proponent for the JCM REDD+ methodology program in Cambodia.

Regional Greenhouse Gas Initiative	Reviewers' overall summary:	<p>The applicant is not the Regional Greenhouse Gas Initiative (RGGI) itself, but rather the Carbon Lighthouse Association, a non-profit that buys and retires allowances issued under cap-and-trade programmes. CLA's application tries to focus on RGGI-eligible offsets for which RGGI allowances have been issued, but the application does not clearly identify these pools of offsets. Rather, it refers the reader to RGGI programme weblinks and those weblinks do not provide information about the offsets actually created in the individual state offset regulations, or about the baselines and additionality rules used by each state's regulatory framework. That raises the risk, as noted above, that different amounts of offsets could be issued by different state programmes in RGGI for the same activity. So, while the retirement of RGGI-eligible offsets would provide very high integrity since each offset awarded an allowance under RGGI and then retired represents a reduction in the RGGI cap in principle, it is unclear from the application what is the pool of offsets for which CLA seeks CORSIA approval and what the key elements of baselines and additionality are that undergird each. Therefore, it is hard to see how this application could be approved without more information. We hope that the applicant will be asked to provide this further information. In addition, we would welcome an exploration of how allowance programmes could be eligible under CORSIA in the future.</p>	
Forest Carbon Partnership Facility	Reviewers' overall summary:	<p>The revisions and updates the FCPF has made to the Validation and Verification Guidelines, Methodological Framework of the Carbon Fund, and ER Programme Buffer Guidelines for the Carbon Fund address the recommendations made by the TAB. In doing so, the FCPF now has standards, procedures, and requirements in place for the purposes of ensuring verification and validation by accredited third parties, and for monitoring for and compensation of material reversals during the post-Carbon Fund Emission Reductions Payment Agreement (ERPA) period. It would be helpful, however, if the FCPF could provide additional information about who will oversee the long-term governance and Reversal Management Mechanism of ER programmes during the post-Carbon Fund ERPA period, and how.</p>	
	Section (a)	EUC "Validation and Verification procedures"	<p>Following the TAB's recommendations, the FCPF, with support from the American National Standards Institute (ANSI) National Accreditation Board (ANAB), has revised and updated the Validation and Verification Guidelines (VVG) that apply to all ER programmes under the FCPF Carbon Fund that wish to generate CORSIA Eligible Emissions Units. The VVG now includes detailed standards, procedures, and requirements relating to verification <i>and</i> validation; in particular, per Section 12.2 of the VVG, the Final Validation Report shall include a Validation statement covering several aspects ranging from a "description of the activities</p>

			<p>undertaken as part of the Validation including the evidence-gathering procedures used to assess the GHG assertion” to an “overview of the findings of the Validation in relation to how the ER Programme meets the applicable criteria, including information on how any non-conformities were addressed” (see items a-f on pages 1 and 2 of application).</p> <p>In response to the TAB’s recommendation that the FCPF 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,” the FCPF’s updated VVG now states that validations will be conducted by third party Validation and Verification Bodies (VVBs) accredited under the International Organization for Standardization (ISO). ANAB, which helped revise the VVG as previously stated and is an Accreditation Body (AB) that is a signatory to the IAF Multilateral Recognition Arrangement for ISO standards, is the first AB to provide accreditation services under the FCPF Carbon Fund, to support the roll-out of the first accreditations, and to facilitate other AB to provide validation and verification services. ANAB has ensured that the updated VVG requirements conform to third-party audits in accordance with various ISO standards, particularly those related to Land Use and Forestry.</p>
	Section (b)	EUC “Programme Governance”	<p>To address the TAB’s recommendations that procedures be put in place to 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), the FCPF Carbon Fund adopted a Revised Methodological Framework of the Carbon Fund and Revised ER Programme Buffer Guidelines for the Carbon Fund. These additional governance arrangements are designed to ensure monitoring for and compensation of material reversals to assure permanence of emission reductions during the term of the Carbon Fund ERPA and for a period of up to 15 years beyond the term of the Carbon Fund ERPA for any ER programme(s) seeking to transition to a CORSIA Eligible Emissions Unit Programme. The revised Buffer</p>

		<p>Guidelines require that any ER Programme seeking to supply CORSIA Eligible Emissions Units must inform the Carbon Fund of their intention to transition to a CORSIA Eligible Emissions Unit Programme one year prior to the end of the Term of the CF ERPA and must have a Reversal Management Mechanism in place that “addresses the risk of Reversals beyond the Term of the CF ERPA; is equivalent to the ER Programme CF Buffer; and shall be continually managed and operated under a CORSIA Eligible Emissions Unit Programme.” Furthermore, the Buffer Guidelines list specifications that the Reversal Management Mechanism must meet in order to be considered equivalent to the ER Programme Carbon Fund buffer, one of which is a “periodic monitoring and third-party verification mechanism for a period of at least 15 years following the end of the Crediting Period to confirm if there have been Reversals and makes monitoring and verification reports publicly available.”</p> <p>Considering that any ER Programme that wishes to generate CORSIA eligible emissions will need to transition to a CORSIA Eligible Emissions Unit Programme that will “monitor for reversals and have in place Reversal Management Mechanisms to compensate for material reversals for at least until 15 years following the end of Carbon Fund ERPA in 2025 (i.e. 31 December 2040),” it would be helpful if the FCPF could provide more information about how it is going to ensure that the applicable CORSIA Eligible Emissions Unit Programmes to which CF ER Programmes might transition will properly oversee the Reversal Management Mechanisms, long-term governance of the ER Programme, and ensure the permanence of emissions reductions.</p>
Verified Carbon Standard (managed by Verra)	Reviewers’ overall summary:	<p>It has come to our attention that Verra provided critical supplemental materials to their application, which are not available on the ICAO website. For any future public consultations, we strongly encourage the TAB to provide the full list of application materials as this is needed to understand the proposal in full.</p> <p>Verra has addressed the main concerns listed by the TAB in their March 2020 recommendations. The programme has extended the crediting period for its Jurisdictional and Nested REDD+ (JNR)</p>

		<p>methodology and has provided additional criteria for projects to report on sustainable development.</p> <p>Additionally, Verra has proposed a new solution to determine whether Verified Carbon Standard (VCS) certified projects and programmes, including from AFOLU activities, meet the EUCs, which seems to fit the current approach that the TAB has taken towards other standards.</p>	
	Question 3.3. (Paragraph 2.3)	EUC “Offset credit issuance and retirement procedures”	Verra is “is in the process of updating the JNR Requirements to allow a minimum JNR programme crediting period of 20 years.” This extension would meet the conditional eligibility requirements laid out by the TAB to allow JNR programmes to meet CORSIA-eligibility.
	Question 3.10	EUC “Sustainable Development Criteria”	The new VCS Sustainable Development Contributions Report will address the TAB requirement that “only VCS activities that report their Sustainable Development contributions and 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.” Verra notes that it is in the process of creating a “VCS Sustainable Development Contributions Report.” Ideally, there will be a public comment period for such a report, so the public can provide feedback on whether these criteria are robust.
	Question 4.5	EUC: “Permanence”	Verra’s clarification about Afforestation, Reforestation and Restoration (ARR) projects utilizing CDM methodologies but abiding by additional VCS permanence rules should meet the TAB criteria for eligible methodologies.
	Question 4.6	EUC Leakage: “A system must have measures in place to assess and mitigate incidences of material leakage”	In their accompanying letter to the TAB, Verra proposed that a principled approach is taken in lieu of deciding whether specific methodologies are eligible under CORSIA. This approach would confirm that the project or programme has applied the relevant methodologies, sustainable development requirements and other conditions in order to meet the EUCs. After this assessment, the units would receive a “CORSIA label” that is transparently communicated in the Verra registry. This approach seems to be similar to approaches taken by other standards approved by the TAB.

Contact: Kelley Hamrick, Policy Advisor, The Nature Conservancy, kelley.hamrick@tnc.org

Comment Set #21

Name:

Martin Fraguio

Organization:

Carbon Group Agro-Climatic solutions

Date of receipt:

26 June 2020

From: mfraguio <mfraguio@carbongroup.com.ar>
Sent: June 26, 2020 3:46 PM
To: Office of the Environment
Subject: Corsia GHG mitigation protocols public consultation

Dear Corsia Technical Advisory Board Members,

Please find attached our comment to the public consultation of the reference; that closes today.
Thanks for this opportunity.

Best regards,

--

Martin Fraguio
Director
Carbon Group Agro-Climatic solutions
Mobile: +5491156023272
mfraguio@carbongroup.com.ar
www.carbongroup.com.ar

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Martin Fraguio



Commenter Organization: Carbon Group Agro-Climatic Solutions

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Verified Carbon Standard (VCS) Program Emissions Units Programs	AFOLU Methodologies	2. CORSIA Emissions Unit Eligibility Criteria	Reading the ICAO Document "CORSIA Eligible Emissions Units" we find that a series of AFOLU methodologies of the Verra VCS Program have been excluded. We understand that the VCS Program complies with all the aspects required by CORSIA and detailed in the document "CORSIA Emissions Unit Eligibility Criteria". We searched extensively your web page and all public documents available and we cannot find the reasons why these methodologies were rejected.

			<p>The activities and methodologies excluded are very important for countries that depend on their ecosystems' sustainability and wish to improve their conservation.</p> <p>This includes developed and developing countries.</p> <p>However, it is more important for developing countries that need support for the application of improved ecosystem management practices.</p> <p>Therefore, we would appreciate the consideration of the following by CORSIA TBB:</p> <p>a) provide information on the reasons why these VCS AFOLU methodologies were excluded; and the opportunity to comment on those reasons.</p> <p>b) to support CORSIA's work by organizing a custom designed seminar with international experts on the importance of sustainable soil management and how adequate methodologies are critical for sustainable productive and natural ecosystem management. In case you find this activity of interest, the topics, timing and dates of the seminar would be coordinated with the persons you appoint.</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

 Martín Fraguío
 Director
 Carbon Group Agro-Climatic Solutions
 +5491156023272
mfraguio@carbongroup.com.ar

Comment Set #22

Name:

Catherine Campbell

Organization:

Clean Air Action Corporation

Date of receipt:

26 June 2020

From: Catherine Campbell <catherinecampbell@tist.org>
Sent: June 26, 2020 4:00 PM
To: Office of the Environment
Cc: John Ambler; Charlie Williams; Ben Henneke
Subject: CAAC Comments on Updated Application for the VCS (Managed by Verra)

Good afternoon,

Please find attached comments from Clean Air Action Corporation ("CAAC") on the updated application for the Verified Carbon Standard (Managed by Verra).

Please let us know if you have any questions.

Thank you,
Catherine

--

Catherine Campbell
(202) 309-1356
catherinecampbell@tist.org
Skype: catcampbell03



June 26, 2020

Via E-Mail

Technical Advisory Body

ICAO

officeenv@icao.int

**RE: Comments on Updated Application for the Verified Carbon Standard
(Managed by Verra)**

To Whom It May Concern,

On behalf of the Clean Air Action Corporation ("CAAC"), please find enclosed our comments on the updated application for the Verified Carbon Standard (Managed by Verra). CAAC, through The International Small Group and Tree Planting ("TIST") Program, represents 93,000 subsistence farmers that have planted over 19,500,000 trees on unused and/or degraded land and generated over 2.3M carbon credits under Verra's VCS Program. Based on this experience, we believe that the VCS Program's robust and rigorous standards are well aligned with the Emissions Unit Criteria ("EUC") and produce carbon credits of the highest integrity.

Thank you for your consideration and please do not hesitate to contact us with any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Charlie Williams".

Charlie Williams

Vice President

CharlieWilliams@CleanAirAction.com

Enclosure

cc: John Ambler/CAAC (via e-mail)
Catherine Campbell/I4EI (via e-mail)

TAB Public Comment Template Form

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All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Charlie Williams

Commenter Organization: Clean Air Action Corporation, co-sponsor of The International Small Group and Tree Planting ("TIST") Program

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Verified Carbon Standard ("VCS") Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	CAAC's TIST Program is an afforestation/reforestation program founded in 1999 that represents more than 93,000 subsistence farmers around the world and has 14 validated Projects (PDs) with 34 successful verifications. TIST farmers generate USD \$8 of benefits for every tree planted, and these benefits have been verified Community Gold under the Climate, Community and Biodiversity Standard (CCB).

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
			Based on this experience and an excellent history of working with Verra, we believe that Verra's proposed revision for the eligibility of AFOLU projects is well aligned with the goals of CORSIA, the Emissions Unit Criteria, and will produce carbon credits of the highest integrity.
VCS Program	Part 2: Program Summary	Inclusion/exclusion of AFOLU activities	<p>1) Initial approvals by ICAO are not consistent across programs, which is very confusing for market participants. For example, ARR projects under the VCS Program are excluded, whereas similar projects under Gold Standard are accepted. We have review both standards for use with TIST and have concluded that Verra is as or more rigorous than the Gold Standard and with the addition of the CCB verification, exceeds GS as a standard for a carbon crediting program with superior benefits to the community.</p> <p>2) Initial approvals by ICAO are not consistent across geographic regions. For example, Improved Forest Management (IFM) projects in temperate and boreal forests are included, but similar projects in tropical forests are excluded. While some of these activities may be in countries with REDD+ programs, many of them (including afforestation/reforestation projects like TIST) are not currently feasible to integrate into many REDD+ programs, as governments lack the capacity and data (mainly related to carbon accounting) to do so. This is not only confusing for market participants, but creates an uneven playing field amongst countries, particularly for developing</p>

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
			<p>countries who would most benefit from carbon finance and would give CORSIA a broader reach -- something airlines want.</p> <p>3) TIST, for example, works with subsistence farmers that have planted millions of trees in Kenya, Uganda and India. These are planted primarily on small-hold farms where the farmers maintain ownership of the land, trees and tree products. They raise the trees from seeds and seedlings and receive a percentage of the carbon revenues. This is a vibrant program that address numerous SDGs and provides training in agricultural, HIV/AIDS, nutritional and fuel challenges. The geographic exclusion means that this type of program is ineligible for CORSIA.</p> <p>4) This confusion has arisen in large part because ICAO has approved individual methodologies that can be used under the VCS Program, even though ICAO has consistently said that it would be approving GHG programs as a whole.</p> <p>5) We support Verra's recommendation that eligibility of AFOLU activities be based on high-level principles that can be enforced at the program level. These principles are as follows:</p> <ul style="list-style-type: none"> Activities inside a specific jurisdictional program: Where REDD+ activities are clearly included in a jurisdictional program (i.e., avoided deforestation and degradation, and in some cases, ARR and other activities like IFM), they must be nested within that program, noting that they may be

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
			<p>nested under any jurisdictional program approved by CORSIA (e.g., JNR or others, once approved);</p> <ul style="list-style-type: none"> Activities outside a specific jurisdictional program: Where activities remain outside jurisdictional REDD+ programs (e.g., typically WRC, ALM, and ACoGS activities, and in some cases other activities like ARR), these may be standalone projects (i.e., not required to be nested in any jurisdictional program). <p>This assessment would be done on a country-by-country and project-by-project basis by Verra. Similar principles would ideally be applied across all GHG programs accepted in CORSIA, to ensure that such activities are nested whenever they are inside a jurisdictional program.</p> <p>6) We understood from ICAO's comments that permanence was a concern. Verra addresses this with a risk buffer that is set aside in case of a loss. According to the Registry, there are 48 million tonnes in the buffer.</p> <p>7) We believe that relying on a set of principles will be a much better solution than the current approach of relying on methodology-level approvals. First, it would streamline the administrative process by obviating the need to have each methodology vetted by the Technical Advisory Board (TAB) and then the ICAO Council. Second, reliance on a set of principles will provide much more clarity to the market. If such principles</p>

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
			are applied broadly, this would also ensure decisions made by ICAO are consistent across programs.
VCS Program	Part 2: Program Summary And	Inclusion/exclusion of AFOLU activities	<p>To accept ARR projects approved under the Gold Standard but exclude ARR projects under the VCS Program unfairly disadvantages project developers and local communities through no fault of their own. ARR projects approved under the VCS Program produce Emissions Units of the highest integrity just like those issued from ARR projects approved under the Gold Standard. In addition, their use of the CCB standard highlights exceptional benefits that go well beyond carbon.</p> <p>ARR projects, such as the TIST Program, are among the most effective strategies to mitigate climate change due in part to the significant acreage of degraded and unused land in the world. These projects are the largest single operational technology for removal of CO₂.</p> <p>The potential for these types of ARR projects to help capture atmospheric carbon is substantially higher than REDD+ projects that must rely on existing forests. It also addresses many of the causes of carbon loss and land use change. Much of the deforestation in the developing countries is due to expanding populations and their need for firewood (the primary fuel) and land for agriculture. A program like TIST uses training in conservation farming, selection of appropriate tree species, agroforestry, and how to attain a sustainable firewood supply to mitigate these problems.</p>

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
VCS Program	Part 3: Emission Unit Program Design Elements	Inclusion/exclusion of AFOLU activities and stakeholder consultation revisions	<p>Verra's VCS Program offers the most robust and rigorous voluntary GHG crediting program. The VCS Program's holistic approach to its assessment process ensures that its projects consider the local communities that are implementing and/or affected by the project. The proposed revisions to its Program strengthen an already impressive process.</p> <p>Verra requires its project developers to work closely and consult with local communities and stakeholders to design strong projects that not only protect the global climate, but also improve the livelihoods of the communities. Verra's acquisition of the Climate Community and Biodiversity Standard provides a means to identify exceptional program benefits.</p>

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #23

Name:

Rod Taylor

Organization:

World Resources Institute (WRI)

Date of receipt:

26 June 2020

From: Rod Taylor <Rod.Taylor@wri.org>
Sent: June 26, 2020 4:12 PM
To: Office of the Environment
Subject: WRI submission to TAB

Dear/Sir Madam,

Please find attached comment of the World Resources Institute on the responses to the CORSIA TAB call for applications.

best,

Rod Taylor

Global Forests Director

World Resources Institute

WRI.org

Direct: +1 202-729-7682 | Mobile: +41 798177620

Rtaylor@wri.org | Skype: rod.taylor1 | Twitter: @RodTaylorWRI

WRI is a global research organization that turns big ideas into action at the nexus of environment, economic opportunity and human well-being.

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

Commenter Name: Rod Taylor

Commenter Organization: World Resources Institute (WRI)

WRI applauds ICAO's willingness to consider approval of REDD+ crediting programs that meet the ICAO Emissions Unit Criteria and thus assure increased ambition for REDD+. Decisions taken by ICAO on REDD+ will send a strong message on which programs offer high integrity.

WRI supports the approval of the Architecture for REDD+ Transactions (ART) to supply emissions units for the CORSIA as fully compliant with all elements of the Emissions Unit Criteria including Program Design Elements and Offset Integrity Criteria. In this context, we encourage the ART Board to expedite development of different crediting approaches for the participation of High Forest Low Development countries and for accounting of removals. While ART is new, and therefore without a proven track record, its design addresses many historical shortcomings in the content and implementation of emissions unit programs.

We urge ICAO to approve only REDD+ crediting programs that uphold the highest standards for environmental and social integrity and have robust requirements for setting baselines that cannot easily be gamed.

For emission unit programs covering REDD+, we also urge ICAO to approve only programs that grant credits at jurisdictional scale, or require effective nesting of REDD+ projects within jurisdictions, because these are more likely to achieve the objective of reducing forest-related emissions. This is because - governments of jurisdictions have authority to regulate land-use change; crediting at the level of individual projects could dilute the incentive for jurisdictional-scale emission reductions; incentives for jurisdictional performance can better protect the social and environmental integrity of emissions reduction credits; and official climate negotiations and public and private supply chain initiatives are converging on the jurisdictional scale.

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Architecture for REDD+		<u>Offset Integrity Criteria</u>	ART addresses all aspects of REDD+ integrity, including:

Transactions (ART)		<p>3.1 Additional</p> <p>3.2 Based on a realistic and credible baseline</p> <p>3.3 Quantified, monitored, reported and verified</p> <p>3.4 Clear and transparent chain of custody</p> <p>3.5 Represent permanent emissions reductions</p> <p>3.6 Assess and mitigate against potential increase in emissions elsewhere</p> <p>3.7 Only counted once towards a</p>	<p>3.1 Conservative baseline / crediting level setting based on a five-year historical average, resulting in emission reductions that are additional to BAU.</p> <p>3.2 The crediting level must be based on a conservative five-year historical average of emissions, calculated on the immediately preceding five years. There must be sufficient data points to ensure against manipulation of data and that any actual emission reductions achieved are beyond business as usual. This contrasts with approaches that allow a variety of options for setting a crediting baseline, thus creating potential to game the system by cherry-picking and inflation of baselines.</p> <p>3.3 Rigorous quantification that includes emissions from deforestation AND degradation and strict requirements for monitoring and reporting. Independent third-party verification by accredited entities.</p> <p>3.4 Legal requirements for demonstrating rights to emission reductions and issue of serialized units on a transparent registry, which tracks ownership and status of units.</p> <p>3.5 Technical and legal requirements to mitigate the risk of reversals (annual reported emissions that are higher than the crediting level) through the buffer pool.</p> <p>3.6 Requirements to deduct for leakage (at the subnational level) and fully monitor for national REDD+ programs</p> <p>3.7 Avoiding double counting in all of its forms including requirements for</p>
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		<p>mitigation obligation</p> <p>3.8 Do no net harm.</p> <p><u>Programme Design Elements:</u></p> <p>2.1 Clear methodologies and protocols and their development process</p> <p>2.2 Scope Considerations</p> <p>2.3 Offset credit issuance and retirement procedures</p> <p>2.4 Identification and Tracking</p> <p>2.5 Legal Nature and Transfer of Units</p> <p>2.6 Validation and Verification Procedures</p>	<p>host country authorization and accounting adjustments (corresponding adjustments) reported to UNFCCC and requirement to subtract project-level issuances from jurisdictional issuance volume.</p> <p>3.8 Must demonstrate regulatory conformance and that the REDD+ program does no harm. Social and environmental safeguards requirements modeled on the Cancún Safeguards.</p> <p>ART meets the EUC Program Design Elements including:</p> <p>2.1 ART works with expert technical committees to develop methodologies, such as The REDD+ Environmental Excellence Standard (TREES), which are published for stakeholder consultation, reviewed and approved by the ART Board.</p> <p>2.2 Crediting is for REDD+ (reducing emissions from deforestation and forest degradation and the role of conservation, sustainable management of forests and enhancement of forest carbon stocks in developing countries) activities at a subnational and national scale (not project-level) with no geographical limitations</p> <p>2.3 ART defines how credits are issued (as serialized units in the ART Registry account), retired and cancelled (for use in the CORSIA)</p> <p>2.4 ART requires that all REDD+ country programs have an ART Registry account. Serialized units are issued in the registry account and are tracked for ownership and status</p> <p>2.5 ART requires that the REDD+ country demonstrate the legal right to emission reductions through regulatory frameworks, decrees, administrative orders or agreements with rights holders</p> <p>2.6 ART has published validation and verification requirements in addition to requirements for accreditation of VVBs by an</p>
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		<p>2.7 Governance</p> <p>2.8 Transparency and public participation</p> <p>2.9 Safeguard Systems</p> <p>2.10 Sustainable Development Criteria</p> <p>2.11 Avoiding of Double Counting</p>	<p>International Accreditation Forum (IAF) member with which ART has an MoU</p> <p>2.7 ART has been continuously governed and operational since June 2018, has rigorous conflict of interest requirements and has required liability insurance</p> <p>2.8 ART requires stakeholder engagement and consultation as part of the Safeguards requirements in addition to consultation on standards and methods to be published by ART</p> <p>2.9 ART has published environmental and social safeguard requirements that are aligned with Cancún Safeguards</p> <p>2.10 ART requires that countries report on the REDD+ activities' contribution to sustainable development goals as defined in the Safeguards Information Systems.</p> <p>2.11 ART requires avoiding double counting in all its forms including requirements for host country authorization and accounting adjustments (corresponding adjustments) reported to UNFCCC and requirement to subtract project-level issuances from jurisdictional issuance volume</p>
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* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Comment Set #24

Name:

Liliana Ortega

Organization:

Quantum Diamonds Consultancy Company

Date of receipt:

26 June 2020

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Liliana Ortega

Commenter Organization: Quantum Diamonds Consultancy Company (www.quantumdiamonds.com.ar)

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Comments on the responses for the call for applications that were submitted for assessment by the TAB	Comments from REDD+ developers	AFOLU activities	Our comments are mostly geared to AFOLU activities and within this, we focusing on REDD+, IFM and ARR programs and projects, implemented or to be implemented in ten specific forests of the planet, that have been classified by Conservation International as planet's hotpots. These forests have lost at least 90% of their original surfaces, they do

			<p>not have the necessary capacity to adapt to climate change; they were largely forgotten within REDD + global financing negotiations, they are undergoing a daily process of extinction. And related to ICAO, a lot of them are located in countries which constitute important international aerial routes destinations because tourism. Ten endangered forests of the planet: i) Atlantic Forest of South America; (ii) Indo Burma Forest; (iii) New Caledonia Forest; (iv) Sundaland Forest; (v) Philippines Rainforest; (vi) Forest of the Mountains of Southwestern of China; (vii) Rainforest of the Floristic Province of California; (viii) Coastal Forest of Eastern Africa; (ix) Rainforest of Madagascar (x) Eastern Afromontane Forest.</p> <p>Given that this consultation process is geared among other things to notably include rules for determinate which emission units can be used to comply with CORSIA offsetting requirements. Our comments are related to:</p> <p>1) Include as a global market-based measure and as a key design element for the global scheme as of 2021, that companies with aerial routes directly related with the ten forest hotspots, prioritize in the eligible emission units purchase under CORSIA scheme for AFOLU activities, emissions reductions generated by programs or projects under REDD+,</p>
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			<p>IFM or ARR implemented in these ten forest. As a manner to adapt the existing framework to generate additional incentives to drastically stop deforestation and degradation and help promote the preservation of these endangered forests.</p> <p>2) Take into special consideration VERRA's comments about:</p> <p>a) The use of a set of high-level principles in which the future jurisdictional programs and the existing projects validated by different standards can be chosen under CORSIA. Not only to capitalize the already standards' achievements on capacity construction and to absorb the existing emissions reductions by the civil aviation. But also to simplify and revert a historical trend that have been ruled the climate negotiations until today; and which can be characterized by excessive administrative processes, that have slowed the arrival of resources to projects and have discouraged the private sector in countries in where the AFOLU activities are implementing.</p> <p>In relation to the emissions units generated or to be generated from the forests threatened with extinction process, we suggest that this set of high level principles take into consideration the inclusion of the preventive principle application in the follow aspects:</p>
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			<p>1) To Flexibilize the assess for the eligibility of the emissions reductions generated in these ten forests and create a specific preventive financial line to purchase these emissions units. Not only for the airlines with aerial routes in these forestry regions; but also for the entire aviation lines, as a common challenge of the sector to save these ten forests of the extinction. And for the case of airlines with specific routes in the hotpots, prioritize the purchase of emissions reductions units from REDD+ projects, IFM projects and ARR projects; without limit or distinction related with the location of the forests where they have been generated. What it means, if the emission units coming from tropical or subtropical regions, or what standard have been use. Always that these standards compliance with the CORSIA's eligible principles for AFOLU activities.</p> <p>Synthesizing, it would be very positive the creation of a simple framework standard in which all existing standard can play and been specially flexible to determinate the parameters by which the emissions reductions units generated in forest at risk of extinction would turn eligible under CORSIA.</p> <p>In relation with the mentioned above, we suggest</p>
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			<p>take into special consideration the VERRA's comments about the shortfall or inconsistent across geographic regions to generate emissions units (EUC) by Improved Forest Management (IFM) projects. We suggest the elimination of the existing differentiation about projects in boreal forests (included) and similar projects in tropical and subtropical forests (excluded). And the inclusion of the IFM projects to generate EUCs in the whole planet forest universe, but specifically in forests which are threatened with extinction process.</p> <p>This is because, in many of these ten forest hotpots the main drivers of forests destruction are related to planned degradation or unsustainable degradation. And except one of these, the rest are located in tropical and subtropical regions. The Inclusion of the IFM projects in tropical and subtropical forest can play a very important role to stimulate the private sector toward best practices and play a vital role for revert the extinction process</p> <p>2) To Flexibilize the current requirements related to REDD+ jurisdictional programs as a needed frame by which the REDD+ projects must to be analyzed to be consider the emissions units generated as eligible under CORSIA. Specially for the forests hotpots, we suggest that would be very positive, in order to interrupt the extinction process, establish as</p>
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			<p>a general rule the nesting activities when these ones would be possible. And when it don't be possible nesting the projects to a jurisdictional program, because the REDD+ country or the sub national jurisdiction have not a jurisdictional reference level or other needed capacity. Allow the eligibility of the emissions reductions units from stand-alone projects, with the requirement that these projects will need to be standardized toward a jurisdictional reference level at time of its consolidation by the national or sub national governments.</p>

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)