

CORSIA Eligible Emissions Unit Programme Change Notification Form

PART A: ABOUT THIS FORM

Once an emissions unit programme is approved by the ICAO Council as eligible to supply CORSIA Eligible Emissions Units, the programme commits to notify the ICAO Secretariat of any “material changes” to its “Scope of Eligibility”, for further review by the Technical Advisory Body (TAB) that advises the ICAO Council on the eligibility of emissions units for use in CORSIA.

*TAB Procedures*¹ defines a “Material Change” as an update to a programme’s *Scope of Eligibility* that would alter the programme’s response(s) to any questions in its application form and further inquiries from the TAB over the course of the programme’s assessment (paragraph 8.4).

Tab Procedures defines a CORSIA Eligible Emissions Unit Programme’s “Scope of Eligibility” as “the extent and limits of a programme’s eligibility, which is defined, assessed, and granted on the basis of the programme-level governance structures, measures or mechanisms, and procedures that programmes have in place at the time of their initial submission of application materials to the ICAO Secretariat; and any updates to these procedures that are communicated to TAB during the course of its assessment; and as defined in the general or programme-specific eligibility parameters set out in TAB’s recommendations” (paragraph 4.5).

Annually, TAB will indicate deadlines for programmes to notify ICAO of any such material changes. These notifications should be submitted by the next deadline after the material change has occurred; the upcoming deadlines are indicated in the version of the *TAB Work Programme and Timeline* document that is currently effective. This document is available on the CORSIA website².

Material changes should be disclosed using this form. TAB will then consider the need for any further review, in line with *TAB Procedures*. If TAB identifies that the change is indeed material and should be further assessed, it will invite public comments on the consistency of the proposed revision with the Emissions Unit Criteria (EUC) and *Guidelines for Criteria Interpretation*. The ICAO Secretariat will inform the programme of TAB’s decision to more deeply assess the programme’s modification, or its confirmation that the modification is consistent with the CORSIA EUC. The programme will also be informed of the date by which the review will be completed. The length of the review should be determined by the severity and scale of the material change.

PART B: PROGRAM CHANGE NOTIFICATION(S)

The Programme is requested to provide the following information regarding any modification(s) to the programme’s *Scope of Eligibility* that could constitute a “material change” as described above. Report each change separately by duplicating (copying and pasting) the table below as needed.

Programme name: **Architecture for REDD+ Transactions (ART)**

CHANGE 1
a. Description of the change (e.g., the addition, modification, deletion undertaken): ART published TREES 2.0 on August 19, 2021. TREES 2.0 includes new optional approaches for crediting removals and for crediting high forest, low deforestation (HFLD) jurisdictions, creates a pathway for participation of Indigenous Peoples territories as part of a national submission, formally updates the monitoring requirements to include a 20-year MRV requirement for Participants wishing to sell TREES credits into CORSIA, and clarifies provisions to avoid double counting including under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) and the Paris Agreement’s Article

¹ In *TAB Procedures*, paragraphs 4.5, 7.5, and 8.2 – 8.6 in particular pertain to the *Scope of Eligibility* and notification and assessment of material changes.

² The *TAB Work Programme and Timeline* and *TAB Procedures* documents are available here: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

6.2 in addition to clarifying situations in which credits issued for use in domestic compliance markets may not be considered double issued with TREES credits.

b. Rationale for the change:

The expansion of TREES 2.0 creates opportunities and incentives for inclusive, large-scale climate solutions from the forest sector that are needed to help achieve the goals of the Paris Agreement, notably crediting not only for reduced deforestation, but also for restoration of forest landscapes and protection of intact forests. The updates and clarifications are to enhance integrity of results.

c. Where the change is reflected in the Programme's documentation or other resource(s)³:

The changes in TREES 2.0 are reflected in the published version of the [TREES 2.0 Standard](#) in addition to in the [Summary of Changes](#) document and [Statement of Reasons](#).

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

[Crediting for HFLD and Removals \(each described in more detail in Change 2 and 3 below\)](#)
In our original response to section 3.1 *Clear methodologies and protocols and their development process*, we indicated that ART's Standard, The REDD+ Environmental Excellence Standard (TREES) establishes ART's requirements for the quantification, monitoring, and reporting of greenhouse gas (GHG) emission reductions (ERs) from activities that [reduce deforestation and degradation](#).

TREES 2.0 now also includes an optional approach to quantify emission reductions from the [protection of intact forests](#) from jurisdictions that qualify as High Forest, Low Deforestation (HFLD) as well as an optional approach to quantify [jurisdictional removals](#) from the conversion of non-forest to forest from forest restoration and the establishment of new forests. HFLD may optionally claim removals from forest that would have been lost in the absence of the REDD+ program.

We further update section 3.1 to note that the new crediting approaches in TREES 2.0 were developed with input from two expert committees: the HFLD Committee and the Removals Committee. In addition, the ART Secretariat commissioned a study to evaluate options for Indigenous Peoples participation, and also worked with a statistics expert to develop an updated approach for uncertainty. The ART Secretariat published the draft REDD+ Environmental Excellence Standard (TREES) version 2.0 for stakeholder consultation for 60 days between February 1 and April 2, 2021 and accepted late submissions through April 7. The Secretariat received 26 formal submissions totalling 293 individual comments.

The ART Secretariat held an additional public stakeholder consultation period for a revised draft version of the High-Forest, Low-Deforestation (HFLD) crediting approach for Version 2.0 of TREES. The additional consultation period extended from May 24, 2021 to June 23, 2021 with late submissions accepted through July 7. The ART Secretariat received 8 formal submissions totaling 82 individual comments. TREES 2.0 was published on the ART website on August 19, 2021 along with all stakeholder submissions, responses to all individual comments and a Statement of Reasons to explain why decisions were taken by the Board.

³ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

Indigenous Peoples

In section 3.2 *Scope Considerations*, our original application stated that ART is designed to credit emission reductions from jurisdictional REDD+ activities only at the national level or at the subnational level no more than one level down from national level provided certain eligibility requirements are met. This includes that when a subnational accounting area is registered by a national government, the minimum scale requirement from one or more subnational accounting areas is 2.5 million hectares of forest.

With the approval of recognized Indigenous Peoples territories as discrete subnational accounting areas in TREES 2.0, we would update our response to indicate that where a subnational accounting area is registered by a national government:

- The boundaries of the subnational accounting area shall correspond with the entire area of one or several administrative jurisdictions no more than one administrative level down from national level and/or one or several recognized Indigenous territories; AND
- The included jurisdiction(s) and/or recognized Indigenous territory(ies) do not need to be contiguous; AND
- Aggregation of jurisdictions and/or recognized Indigenous territories must be conducted in line with the safeguards in TREES Section 12.

All other eligibility requirements remain the same.

20-year MRV for CORSIA Eligibility

In order to align with long-term MRV requirements under the CORSIA, TREES 2.0 includes a requirement for Participants wishing to have credits deemed eligible for CORSIA to monitor, report and verify under TREES for a minimum of four, five-year crediting periods (20 years). This requirement was formally incorporated into TREES 2.0 based on official Board approved, published Guidance).

In ART's May 2020 written clarifications to the ICAO TAB, in response to question 4.4 "Does the programme currently have a draft version of the planned updates to all relevant procedures that require and facilitate a minimum 20-year crediting period for jurisdictional programmes that wish to be CORSIA-eligible?" we responded that ART has developed a Guidance document ("ICAO Eligibility Guidance"), to be approved by the ART Board via Board Resolution at the June 25th Board meeting, which establishes a requirement for any ART jurisdictional REDD+ programs that wish to be CORSIA eligible to agree to monitoring, reporting and verification for four (five-year) crediting periods – totalling 20 years. Specifically, TREES Section 6.2 Monitoring and Reporting Frequency, will be updated to add the following language: "For Participants that wish to have credits deemed eligible for ICAO's Carbon Offsetting Scheme for International Aviation (CORSIA), TREES requires that the Participant agree to monitor, report and verify under TREES for a minimum of four five-year crediting periods (20 years).

Subnational Participants who shift to be included in national level reporting at the end of 2030 do not need to report separately as long as the national government continues to report under TREES. If the national government chooses not to join ART by the end of 2030 or leaves ART at any time prior to the end of the Subnational Participant's 20-years, the Subnational Participant will be required to continue monitoring, reporting and verifying under TREES for the remainder of its 20-year period."

The ICAO Eligibility Guidance was approved by the ART Board at the June 25, 2020 Board meeting and posted on the ART website. The requirement, as detailed above, is included in TREES 2.0 section 6.2 Monitoring and Reporting Frequency.

Avoidance of Double Counting

TREES 2.0 was updated to clarify requirements for avoiding double counting. A new annex was added with specific requirements to avoid double counting with the CORSIA. These changes are detailed in Change 4 below.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

Unless otherwise required by ICAO, ART intends this document to reference the updates to our application. We would be happy to answer any additional questions ICAO may have.

CHANGE 2

a. Description of the change (e.g., the addition, modification, deletion undertaken):

TREES 2.0 includes a new optional approach for crediting removals at the jurisdictional scale.

b. Rationale for the change:

The expansion of TREES 2.0 creates opportunities and incentives for inclusive, large-scale climate solutions from the forest sector that are needed to help achieve the goals of the Paris Agreement, notably crediting not only for reduced deforestation, but also for restoration of forest landscapes and protection of intact forests.

c. Where the change is reflected in the Programme’s documentation or other resource(s)⁴:

The changes in TREES 2.0 are reflected in the published version of the TREES 2.0 Standard in addition to in the Summary of Changes document and Statement of Reasons.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme’s current eligibility:

In section 3.2 *Scope Considerations*, we would add that TREES 2.0 requires that to be eligible to credit for removals, Participants must demonstrate that emissions from deforestation and degradation have been reduced below the TREES Crediting Level during the same year.

In section 4.1 *Are Additional*, we indicated in our original application that TREES applies a performance-based approach whereby only emissions achieved below a historical reference-level baseline (i.e., the TREE Crediting Level) will be eligible for crediting. In this way, additionality is ensured by issuing only ERs that are below the TREES Crediting Level.

Now that TREES 2.0 includes crediting for removals, the additionality is defined in TREES section 3.3: *Additionality for participants using the TREES Crediting Level and the TREES Removals Crediting Level* uses a performance-based approach in that only emissions achieved below a conservative historical crediting level and removals achieved any year above a historical crediting level will be eligible for crediting. In this way, additionality will be ensured by issuing only TREES credits that are below historical forest emissions and in excess of historical removals. Only reported emission reductions and removals that are verifiably better than the TREES Crediting Level will be eligible for receiving TREES credits.

⁴ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

In section 4.2 *Are Based on a Realistic and Credible Baseline*, we indicated that the TREES Crediting Level is based on a 5-year historical average of deforestation and degradation emissions.

Now that TREES 2.0 includes crediting for removals, we would add that the TREES removals crediting level is based on the average area in hectares of commercial planting and natural restoration during the five-year historical reference period. Participants track any new removals areas that are planted during each year of the crediting period. If the areas of natural forest restoration and commercial planting can be tracked separately (stratified), they are treated differently allowing all areas of Natural restoration as eligible for removals crediting versus only new areas that exceed the crediting level area for commercial planting. In both cases, the area is then multiplied by the appropriate removal factor, which should take into account forest type, age, mortality rates and any other parameters that influence biomass accumulation. In addition, like emission reductions, ART offers a lookback period for removals from natural restoration. Areas of natural forest restoration and planting that were planted up to 10 years prior to the TREES crediting period start date (up to four years prior to joining ART) and otherwise meet all TREES MRV and safeguards requirements are eligible for removals crediting, but only for the incremental growth of these areas that occurs during the crediting period.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

Unless otherwise required by ICAO, ACR intends this document to reference the updates to our application. We would be happy to answer any additional questions ICAO may have.

CHANGE 3
a. Description of the change (e.g., the addition, modification, deletion undertaken): TREES 2.0 includes a new optional approach for crediting High Forest, Low Deforestation (HFLD) jurisdictions.
b. Rationale for the change: The expansion of TREES 2.0 creates opportunities and incentives for inclusive, large-scale climate solutions from the forest sector that are needed to help achieve the goals of the Paris Agreement, notably crediting not only for reduced deforestation, but also for restoration of forest landscapes and protection of intact forests. Guarding the carbon sequestered in intact forests is critical because these large areas of forests contribute both climate mitigation and adaptation benefits by storing carbon, regulating local and regional climate, supplying critical moisture to agricultural lands, resisting wildfire. Published projections are that future deforestation will extend into intact, high carbon forests, resulting in greenhouse gas emissions of an estimated 170 billion tons of CO ₂ by 2050, equivalent to four times annual global CO ₂ emissions (2019). Moreover, providing incentives to jurisdictions with intact forests to maintain those forests lowers the risk of deforestation shifting to these countries (leakage) as nearby jurisdictions with high deforestation begin reducing their forest-related emissions.
c. Where the change is reflected in the Programme’s documentation or other resource(s) ⁵ :

⁵ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

The changes in TREES 2.0 are reflected in the published version of the [TREES 2.0 Standard](#) in addition to in the [Summary of Changes](#) document and [Statement of Reasons](#).

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

In section 3.2 *Scope Considerations*, we would add that TREES 2.0 requires that to be eligible to use the optional HFLD crediting approach, Participants must first demonstrate that they have forest cover greater than 50% and an annual deforestation rate less than 0.5% during each year of the historical reference period to be eligible to calculate an HFLD Score. These ranges do not qualify the Participant as HFLD but simply enable them to calculate their HFLD Score which is the sum of the forest cover score and the deforestation rate score. Participants whose HFLD Score is 0.5 or higher for each year of the reference period meet the HFLD Score threshold and are considered HFLD Participants under ART.

In section 4.1 *Are Additional*, we indicated in our original application that TREES applies a performance-based approach whereby only emissions achieved below a historical reference-level baseline (i.e., the TREE Crediting Level) will be eligible for crediting. In this way, additionality is ensured by issuing only ERs that are below the TREES Crediting Level.

In TREES 2.0, additionality for HFLD jurisdictions is not performance-based, rather deemed automatically additional for any Participant that meets the HFLD Score threshold (greater than .5). This "positive list" additionality approach for HFLD is different than the performance-standard approach for non-HFLD emission reductions and removals credits. Therefore, the response to whether ART designates certain activities as automatically additional, the answer is YES for HFLD credits. A summary of the additionality determination for HFLD credits as well as the criteria used to determine additionality and the availability to the public is included herein. This information is all publicly available, including with extensive citations from scientific literature, in the [Statement of Reasons](#) published on the ART website.

In summary, it is widely recognized that forests are critical to meeting Paris Agreement goals of limiting the planet's warming to 1.5 degrees. REDD+ recognizes the critical role of protecting, maintaining and restoring forests as a critical solution to combat climate change. An effective and equitable global system for reducing tropical deforestation should incentivize all relevant jurisdictions and actors, including both historical emitters and historical protectors of carbon stocks, if the world is to eliminate forest loss in areas where it is already occurring and continue to actively protect areas of high forest cover. Therefore, the goal of REDD+ should be to incentivize all jurisdictions to achieve and maintain High Forest, Low Deforestation (HFLD) status.

The intact forests found in HFLD jurisdictions provide both climate mitigation and adaptation benefits by storing carbon, regulating local and regional climate, supplying critical moisture to agricultural lands, resisting wildfire, and serving as an ecological source area to effectively restore and recover degraded lands and continue to provide ecological services humans depend on. Forests influence local and global temperatures and the flow of heat throughout the planet. The process of evapotranspiration cools air temperatures and the volatile organic compounds that are emitted by trees increase cloud cover which reflect heat and have a cooling effect. Recent studies have further confirmed that forests play a more important role in cooling the surface in almost all regions of the Earth than was previously thought.

Deforestation is projected to increase all over the tropics, totaling **nearly 290 million hectares from 2016-2050**, raising an urgent need to incentivize conservation of remaining forest stocks. In HFLD jurisdictions, passive protection of forests has in many cases until recently been the result of the distance from human settlements and roads. Unfortunately, this situation is changing rapidly as encroachment becomes more widespread and infrastructure and extractive activities are extended into previously remote areas. It is estimated that for each hectare of intact forest cleared, seven hectares of forest edges are created. Already 70% of the world's forests lie within one kilometer of a forest edge, which store on average 25% less carbon than areas far from forest edges, and this proportion is rising. **Almost 97 million hectares of intact forest, equal to one-fifth of the global area of intact forest, currently lies within mining, oil and gas concessions. Expected future deforestation will penetrate interior, higher-carbon forests, resulting in enormous emissions of greenhouse gases estimated at 170 billion tons of CO₂ just from intact forest by 2050.**

Under TREES, only jurisdictions that meet the rigorous HFLD threshold values for high forest carbon stocks and low deforestation rates are eligible to utilize the optional HFLD crediting approach. Furthermore, TREES requires action from HFLD jurisdictions. Under TREES, all HFLD jurisdictions must have a jurisdictional REDD+ implementation strategy that establishes the actions they are taking to mitigate the drivers of deforestation and degradation that have contributed to low deforestation rates in their jurisdictions.

In section 4.2 *Are Based on a Realistic and Credible Baseline*, we indicated that the TREES Crediting Level is based on a 5-year historical average of deforestation and degradation emissions. Now that TREES 2.0 includes crediting for HFLD, we would add that for Participants that are eligible to use the HFLD crediting approach, the HFLD Crediting Level is based (like the TREES Crediting Level) on a 5-year historical average of deforestation and degradation emissions. For HFLDs, this five-year average is added to a figure that is composed of two factors that recognize the unique characteristics of HFLDs: the HFLD score and a carbon stock % (0.05% of carbon stock of trees in standing forests).

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

Unless otherwise required by ICAO, ACR intends this document to reference the updates to our application. We would be happy to answer any additional questions ICAO may have.

CHANGE 4

a. Description of the change (e.g., the addition, modification, deletion undertaken):

TREES 2.0 clarifies provisions to avoid double counting. This includes clarifying situations in which credits issued for use in domestic compliance markets may not be considered double issued with TREES credits, includes clarifying provisions to avoid double claiming with compliance markets, and requirements to avoid double counting under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), as new Appendix B.

b. Rationale for the change:

The clarifications to situations in which credits issued for use in domestic compliance markets may not be considered double issued with TREES credits recognizes that credits issued only for use in domestic compliance markets are not considered double counted with credits that will be used for international purposes because they effectively nest into the domestic jurisdictional accounting and are not used towards Paris Agreement or ICAO targets or for voluntary claims.

The clarifications to provisions to avoid double claiming were made recognizing that international requirements for Corresponding Adjustments to avoid double counting under the Paris Agreement Article 6 are still being negotiated, that the infrastructure for countries to account for Corresponding Adjustments is not yet in place, that there will be a transition period for the Paris Agreement rules and infrastructure to be in place, and that and that Corresponding Adjustments may not be required for all potential agreements that ART Participants may enter into.

However, the double claiming clarifications in section 13.3 and in the new **Annex B: ART's Requirements for Avoiding Double Counting with ICAO's CORSIA** recognize that that requirements for Corresponding Adjustments are clear for government-to-government transfers under Article 6.2 and for transfers for use in the ICAO CORSIA. The ART Registry already has infrastructure in place to facilitate the avoidance of double claiming for all transactions where accounting for international transfers may be required or preferred. This includes functionality to publish Host Country Letters of Authorization for transfer of TREES Credits, to label TREES Credits associated with a Letter of Authorization, as well as to label TREES Credits for which a corresponding adjustment has been applied. The detailed requirements in Annex B were added to TREES to ensure conformance with Paris Agreement and ICAO CORSIA requirements for avoiding double counting of post 2020 units and to specify a compensation mechanism(s) for the CORSIA.

c. Where the change is reflected in the Programme's documentation or other resource(s)⁶:

The changes in TREES 2.0 are reflected in the published version of the [TREES 2.0 Standard](#) in addition to in the [Summary of Changes](#) document and [Statement of Reasons](#).

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

The response to 3.11 *Avoidance of Double Counting, Issuance and Claiming* in our original application can be replaced in its entirety by the new language in TREES 2.0 Section 13. With the exception of the clarification on double issuance as detailed below, the new text does not substantively alter, but rather streamlines and clarifies the requirements to avoid double counting including double use and double claiming.

In our May 2020 written response to ICAO TAB question 3.4 we stated that *"ART does not allow double issuance or double counting of any kind. Therefore, if a Participant is participating in a different national or jurisdictional REDD+ crediting program, or if REDD projects exist within the Participant's accounting area, it must be demonstrated that there are no emission reductions issued under other GHG programs during the same periods for which ART issues credits. If credits have been issued in the same geographic area during the same period, ART requires that a corresponding volume of all credits issued by other programs to be deducted from the ART issuance total."*

The new section on double issuance in TREES 2.0, including the exception for credits verified and/or issued for use towards an obligation in a domestic compliance scheme and for which no entity is allowed to make claims about the use of the credits towards corporate climate targets, is as follows:

⁶ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

Double issuance occurs when more than one unique unit is issued for a single ERR, within the same program/registry or when more than one program/registry issues unique units for a single ERR. To mitigate the risk of double issuance, TREES requires the disclosure of any verified or issued emission reductions in the same accounting area, including credits from projects, which will be deducted from TREES issuance volume, checks of duplicate registration under other programs (including offset programs) and requirements for disclosure of other registrations, as well as for cancellation of the units on one registry prior to re-issuance on another.

An exception to this requirement may be granted in cases in which credits from projects located within the Participant jurisdiction are verified and/or issued by a GHG program and labelled as being allowed only for use in a domestic compliance market within the Participant jurisdiction. Further, this exception is only applicable if the Participant (i.e., the host country government) provides assurance and verifiable evidence that the specified project credits are only eligible for use towards meeting obligations under a domestic compliance scheme or program, and that no entity is permitted to make claims about the use of the specified project credits towards corporate climate or net-zero targets. In the case of this exception, the volume of credits verified and issued to projects specifically for use in a domestic compliance scheme, and for which no claims are allowed to be made, will not be deducted from TREES issuance volume.

With regard to ICAO application section 4.7 *Are Only Counted Once Towards a Mitigation Obligation*, ART has regularly provided updates to ICAO on how we described the operationalization of these requirements in its original April 2020 application. ART further detailed information on requirements to avoid double counting in response to ICAO's 29 July 2020 response to questions (specifically 5.9, 5.10, 5.11), in the June and August 2020 ART Board-approved Resolutions and the published Board-approved *TREES ICAO Eligibility Guidance* dated August 2020 and also in the published TREES 2.0 February 2021 stakeholder consultation document *Annex B: ART's Requirements for Avoiding Double Counting with ICAO's CORSIA*, which detail requirements for host country letters of authorization, reporting of corresponding adjustments to the UNFCCC and compensation for or replacement of units used under the CORSIA and also claimed by the Host Country towards meeting its NDC (the "compensation mechanism").

The Annex B was also detailed in ART's April 2021 material change form to ICAO and in response to ICAO questions in July 2021 in which we also clarified that while the imminent publication of TREES 2.0 will formalise the adoption of the TREES ICAO Eligibility Guidance document dated August 2020, *the ICAO requirements and the August 2020 ART Board guidance are already legally and technically in place even prior to the publication of TREES 2.0*. This is based on Section 1 of the ART Terms of Use Agreement, which incorporates by reference the Operative Documents as legally binding, which includes Board-approved published Guidance.

ART's requirements for avoiding double counting with ICAO's CORSIA do not alter any information submitted to the TAB, rather reflect full implementation of requirements that ART indicated would be put in place.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

Unless otherwise required by ICAO, ACR intends this document to reference the updates to our application. We would be happy to answer any additional questions ICAO may have.