

## TECHNICAL ADVISORY BODY (TAB)

### RECOMMENDATIONS ON CORSIA ELIGIBLE EMISSIONS UNITS

The following is an excerpt from the TAB Report of September 2022

#### 4 TAB ASSESSMENT AND RECOMMENDATIONS

##### 4.1 TAB RECOMMENDATIONS ON NEW APPLICATIONS

###### 4.1.1 Programmes recommended for conditional eligibility

4.1.1.1 TAB recommends that the Council's designation of the following emissions unit programme should be approved as conditionally eligible for the pilot phase (2021-2023 compliance cycle), subject to further review by TAB of the programme's updated procedures:

- BioCarbon Fund Initiative for Sustainable Forest Landscapes (see details in Section 4.1.2)
- Joint Crediting Mechanism (JCM) between Japan and Mongolia (see details in Section 4.1.4)
- SOCIALCARBON (see details in Section 4.1.6)

4.1.1.2 TAB does not recommend these programmes to be approved to supply CORSIA Eligible Emissions Units at this stage (i.e. *immediately* added to ICAO document "CORSIA Eligible Emissions Units"). TAB will confirm to Council when programme updates meet specified conditions; *then* the programme will be added to the ICAO document "CORSIA Eligible Emissions Units" for the pilot phase (2021-2023 compliance cycle).

4.1.1.3 In this context, TAB has initiated its re-assessment of eligible emissions unit programmes and will make recommendations to Council at its 228th session on their eligibility for the first phase (2024-2026 compliance cycle). TAB does not, at this time, anticipate undertaking additional re-assessment(s) in respect of the first phase beyond those programmes that are immediately eligible. Should these conditionally eligible programmes wish to seek eligibility for the first phase, after implementing the *Further actions requested*, they may submit a new application to that effect during a future application cycle.

###### 4.1.2 BioCarbon Fund Initiative for Sustainable Forest Landscapes

###### *General findings*

4.1.2.1 TAB found that ISFL procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2021 were largely consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021, pending the completion of the *Further actions requested of the programme* recommended in section 4.1.3 further down.

4.1.2.2 TAB found that ISFL demonstrated technical consistency with some, but not all, contents of the criterion Permanence. This assessment was made on the basis of draft programme revisions shared in writing and discussed with TAB, which have been approved on a preliminary basis by ISFL but are not yet available for use in an updated publicly available format of the programme procedures. In its application, ISFL could confirm that it will be fully operational through 31 December 2030 and proposed draft procedures whereby the World Bank will continue to monitor ISFL activities through 31 December 2045 in relation to the ISFL Reversal Management Mechanism. TAB's assessment of the proposed procedures informed the *Further actions requested of the programme* recommended in section 4.1.2.4 (a) further down.

4.1.2.3 TAB found that the ISFL demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This finding common to many programmes is further discussed in Section 4.3 of TAB's first Report to Council (January 2020) and informed the general eligibility parameters discussed in Sections 4.1 and 4.3 that report, which TAB also recommends should apply to ISFL. It also informed the *Further actions requested of the programme* recommended in section 4.1.2.5 (c) further down.

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

4.1.2.4 TAB recommends that the Council request the ISFL to undertake the further actions in paragraphs (a) below, which ISFL is invited to submit for TAB to assess and make recommendations to Council as necessary to finalize the conditional eligibility of units issued under these programme elements:

- a) to clearly state, in an update to its programme documentation, that units from an ISFL program can only be identified as CORSIA Eligible Emissions Units in the programme registry after ISFL approves the given program's procedures for a Reversal Management Mechanism, including a periodic monitoring and third-party verification mechanism, based on their up-front and continued equivalence to the ER ISFL Buffer, according to 1) ISFL's summary of proposed measures for determining this "equivalence", and 2) the Mechanisms' consistency with the procedures that ISFL conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and Guidelines for Criteria Interpretations, with an emphasis on the following:
  - Offset Credit Issuance and Retirement Procedures
  - Identification and Tracking
  - Validation and Verification procedures
  - Quantified, monitored, reported, and verified
  - Permanence
  - Assess and mitigate incidences of material leakage
  - Are only counted once towards a mitigation obligation

4.1.2.5 TAB also recommends that the Council request the ISFL to undertake these further actions, which do not need to be taken prior to updating ISFL's description in the ICAO document titled "CORSIA Eligible Emissions Units":

- b) to finalize the public-facing elements of the ISFL's Registry System ('CATS Registry'), as described in the Registry Attestation Form completed by ISFL, such that all *Consolidated identified information for cancelled emissions units* required in Field 5 of

Table A5-7 of the Appendix 5 of the *CORSIA Standards and Recommended Practices*<sup>12</sup> are made publicly available at no cost and with no credentials required.

- c) to update, or finalize updates to, programme procedures related to the guidelines for host country attestation and double-claiming procedures, for TAB to assess in respect of future recommendations on the extension of unit eligibility dates beyond 31 December 2020.

#### 4.1.3 Joint Crediting Mechanism between Japan and Mongolia

##### *General findings*

4.1.3.1 TAB found that JCM procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2021 were largely consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021, pending the completion of the *Further actions requested of the programme* recommended in section 4.1.3.4 further down.

4.1.3.2 TAB found that JCM demonstrated technical consistency with some, but not all, contents of the criteria Additionality and Leakage. This finding informed the *Further actions requested of the programme* recommended in section 4.1.3.4 further down.

4.1.3.3 TAB also found that the JCM demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This finding common to many programmes is further discussed in Section 4.3 of TAB's first Report to Council (January 2020) and informed the general eligibility parameters discussed in Sections 4.1 and 4.3 that report, which TAB also recommends should apply to JCM. It also informed the *Further actions requested of the programme* recommended in section 4.1.3.4 further down.

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

4.1.3.4 TAB recommends that the Council request the JCM to undertake the further actions in para. (a) and (b) below, which JCM is invited to submit for TAB to assess and make recommendations to Council as necessary to finalize the conditional eligibility of units issued under these programme elements:

- a) to update programme requirements and procedures related to third-party validation and verification, in order to require that additionality and baseline-setting is assessed by an accredited third-party for all activities that wish to be designated as CORSIA-eligible.
- b) to update programme requirements and procedures related to additionality analyses/tests, in order to require that discrete additionality assessments/tests, in line with the EUC and its Guideline for Criteria Interpretation "Additionality analyses/tests", are specifically applied to all activities that wish to be designated as CORSIA-eligible, and that the results of these assessments/tests are made public.

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<sup>12</sup> According to SARPs, "for each batch of cancelled emissions units (*batch* defined as a contiguous quantity of serialized emissions units), identify the following: 5.a Quantity of emissions units cancelled; 5.b Start of serial numbers; 5.c End of serial numbers; 5.d Date of cancellation; 5.e Eligible emissions unit programme; 5.f Unit type; 5.g Host country 5.h Methodology; 5.i Demonstration of unit date eligibility; 5.j Programme-designated registry name; 5.k Unique identifier for registry account to which the batch was cancelled; 5.l Aeroplane operator in whose name the unit was cancelled; and 5.m The unique identifier for the registry account from which the cancellation was initiated" SARPs available [here](#).

4.1.3.5 TAB also recommends that the Council request the JCM to undertake these further actions, which do not need to be taken prior to updating JCM's description in the ICAO document titled "CORSlA Eligible Emissions Units":

- c) to finalize the public-facing elements of the JCM Registry System ('JCM registry of Japan' and 'JCM registry of Mongolia'), as discussed with TAB, such that all *Consolidated identified information for cancelled emissions units* required in Field 5 of Table A5-7 of the Appendix 5 of the *CORSIA Standards and Recommended Practices*<sup>12</sup> are made publicly available at no cost and with no credentials required.
- d) to provide to TAB written evidence of the provisions in place specifically ensuring that the JCM Registry System ('JCM registry of Japan' and 'JCM registry of Mongolia') is periodically subject to an audit or evaluation of the Registry System's compliance with security provisions.
- e) to update programme requirements and procedures relating to Leakage, including to ensure that all emissions from equipment that is re-sold or from disposal of that equipment relating to an activity's implementation are discretely assessed, and where applicable, mitigated and deducted from the verified results of the activity.
- f) to update programme procedures related to the guidelines for double-claiming procedures, for TAB to assess in respect of future recommendations on the extension of unit eligibility dates beyond 31 December 2020.

#### 4.1.4 SOCIALCARBON

##### *General findings*

4.1.4.1 TAB found that SOCIALCARBON's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2021 were largely consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021, pending the completion of the *Further actions requested of the programme* recommended in section 4.1.4.4 further down.

4.1.4.2 TAB found that SOCIALCARBON demonstrated technical consistency with some, but not all, contents of the criteria Validation and Verification procedures; Permanence; and Leakage. These findings informed the *Further actions requested of the programme* recommended in section 4.1.4.4 further down.

4.1.4.3 TAB found that the SOCIALCARBON demonstrated technical consistency with some, but not all, contents of the criterion Are only counted once towards a mitigation obligation. This finding common to many programmes is further discussed in Section 4.3 of TAB's first Report to Council (January 2020) and informed the general eligibility parameters discussed in Sections 4.1 and 4.3 of that report, which TAB also recommends should apply to SOCIALCARBON. This finding informed the *Further actions requested of the programme* recommended in section 4.1.4.4 below.

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

4.1.4.4 TAB recommends that the Council request the SOCIALCARBON to undertake further actions described in para. (a) to (c) below, which SOCIALCARBON is invited to submit for TAB to assess and make recommendations to Council as necessary to finalize the conditional eligibility of units issued under these programme elements:

- a) to update programme requirements and procedures related to the accreditation of validation and verification bodies, in order to require that all validators and verifiers approved by the programme are accredited according to standards, procedures and requirements that are publicly disclosed;
- b) to put in place procedures ensuring the full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA;
- c) to put in place procedures ensuring that REDD+ activities that are registered under the programme and expected to generate more than 7,000 emissions units/annum, individually or grouped, are implemented at national level, or on an interim basis on a subnational level.

4.1.4.5 TAB also recommends that the Council request SOCIALCARBON to undertake these further actions, which do not need to be taken prior to updating SOCIALCARBON description in the ICAO document titled “*CORSIA Eligible Emissions Units*”:

- d) to put in place procedures which ensure that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at specified intervals throughout the duration of the crediting period;
- e) to put in place procedures requiring a re-validation of an activity’s baselines, and procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario, applicable to activities that wish to undergo verification but have not done so within the Programme’s allowable number of years between verification events;
- f) to update, or finalize updates to, programme procedures related to the guidelines for host country attestation and double-claiming procedures, for TAB to assess in respect of future recommendations on the extension of unit eligibility dates beyond 31 December 2020.

#### 4.1.5 **Programmes invited to re-apply**

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

- BioCarbon Registry (see details in Section 4.1.6)
- International Carbon Registry (see details in Section 4.1.7)
- J-Credit (see details in Section 4.1.8)

4.1.5.2 The specific findings by TAB in terms of criteria consistency and areas for further developments are provided below. TAB will consider re-assessing these programmes once changes to the

programme procedures are in place and the programme provides such information to the TAB in line with a future call for applications.

#### 4.1.6 **BioCarbon Registry**

##### *Criteria consistency*

4.1.6.1 TAB recommends that eligibility decisions regarding BCR should not be taken at this time. TAB found that BCR's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2022 were partially consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.1.6.2 TAB found that BCR demonstrated technical consistency with the contents of the following criteria: Legal nature and transfer of units; Transparency and public participation provisions; Validation and verification procedures; and Clear and transparent chain of custody; Identification and tracking; Sustainable development criteria; Clear methodologies and protocols, and their development process; and Offset credit issuance and retirement procedures.

##### *Areas for further development*

4.1.6.3 TAB found that BCR demonstrated technical consistency with some, but not all, contents of the following criteria: Program governance; Safeguards system; Do no net harm; Carbon offset credits must be quantified, monitored, reported, and verified; Additionality; Realistic and credible baselines; Permanence; Leakage; Avoidance of double counting, issuance and claiming; and Are only counted once towards a mitigation obligation.

4.1.6.4 TAB would like to encourage BCR to re-engage in TAB's assessment process once it is confident that its procedures are in a steady state and meet all of the EUC. TAB will assess the programme again once changes to the programme procedures are in place and the programme provides such information to TAB in line with a future call for applications.

#### 4.1.7 **International Carbon Registry**

##### *Criteria consistency*

4.1.7.1 TAB recommends that eligibility decisions regarding ICR should not be taken at this time. TAB found that ICR's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2022 were partially consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.1.7.2 TAB found that ICR demonstrated technical consistency with the contents of the following criteria: Transparency and public participation provisions; Validation and verification procedures; and Clear and transparent chain of custody.

##### *Areas for further development*

4.1.7.3 TAB found that ICR demonstrated technical consistency with some, but not all, contents of the following criteria: Program governance; Legal nature and transfer of units; Identification and tracking; Carbon offset credits must be quantified, monitored, reported, and verified; Safeguards system; Sustainable development criteria; Do no net harm; Clear methodologies and protocols, and their development process;

Offset credit issuance and retirement procedures; Additionality; Realistic and credible baselines; Permanence; Leakage; Avoidance of double counting, issuance and claiming; and Are only counted once towards a mitigation obligation.

4.1.7.4 TAB would like to encourage ICR to re-engage in TAB's assessment process once it is confident that its procedures are in a steady state and meet all of the EUC. TAB will assess the programme again once changes to the programme procedures are in place and the programme provides such information to TAB in line with a future call for applications.

#### 4.1.8 **J-Credit**

##### *Criteria consistency*

4.1.8.1 TAB recommends that eligibility decisions regarding J-Credit should not be taken at this time. TAB found that J-Credit's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2022 were partially consistent with the contents of the EUC, for emissions units generated under the programme prior to 1 January 2021.

4.1.8.2 TAB found that J-Credit demonstrated technical consistency with the contents of the following criteria: Legal nature and transfer of units; Transparency and public participation provisions; Validation and verification procedures; Clear and transparent chain of custody; Clear methodologies and protocols, and their development process; Offset credit issuance and retirement procedures; and Permanence.

##### *Areas for further development*

4.1.8.3 TAB found that J-Credit demonstrated technical consistency with some, but not all, contents of the following criteria: Program governance; Safeguards system; Sustainable development criteria; Do no net harm; Identification and tracking; Carbon offset credits must be quantified, monitored, reported, and verified; Additionality; Realistic and credible baselines; Leakage; Avoidance of double counting, issuance and claiming; and Are only counted once towards a mitigation obligation.

4.1.8.4 TAB would like to encourage J-Credit to re-engage in TAB's assessment process once it is confident that it has procedures in place that meet all of the EUC. TAB will assess the programme again once changes to the programme procedures are in place and the programme provides such information to TAB in line with a future call for applications.

#### 4.1.9 **Applicants not possible to assess**

4.1.9.1 TAB was unable to assess the following applicant organization at this stage. Organizations in this category are typically not possible to assess due to either their early stage of development, or because key elements of an emissions units programme, in line with the EUC and TAB's interpretations, were not in place at the time of TAB's assessment:

- CERCARBONO (see further details in Section 4.1.10 below)

#### 4.1.10 **CERCARBONO**

##### *General findings*

4.1.10.1 TAB notes from CERCARBONO’s application that the applicant plans to create or modify fifteen different programme policies, procedures and documents during the course of the 2022 assessment cycle. These planned modifications implicate several EUC, including: Clear Methodologies and Protocols, and their Development Process; Offset Credit Issuance and Retirement Procedures; Identification and Tracking; Validation and Verification procedures; Programme Governance; Transparency and Public Participation Provisions; Additionality; Quantified, monitored, reported and verified; Permanence; and Are only counted once towards a mitigation obligation. As a result, TAB was unable to fully assess CERCARBONO during the 2022 assessment cycle. TAB invites CERCARBONO to re-apply for assessment once it is confident that its procedures are in a steady state and fully meet all of the EUC.

## 4.2 TAB RECOMMENDATIONS ON PROCEDURAL UPDATES ASSESSED

4.2.1 TAB recommends updated “Further actions requested of the programme” for one emissions unit programme that was previously approved for conditional eligibility to supply CORSIA Eligible Emissions Units, which tab further assessed in this cycle:

- Forest Carbon Partnership Facility (see further details in section 4.2.2 below)

### 4.2.2 Forest Carbon Partnership Facility

#### *TAB recommendations based on material procedural updates assessed*

4.2.2.1 In March 2020, Council accepted TAB’s recommendation that FCPF should be *conditionally eligible* to supply CORSIA Eligible Emissions Units, pending the programme’s implementation of further actions requested by the Council at that time. In light of FCPF’s procedural updates submitted in March 2022 for assessment in TAB’s 2022 material change assessment cycle, TAB recommends that FCPF should be approved as immediately eligible to supply CORSIA eligible emissions units.

4.2.2.2 The eligibility of the emissions units should be subject to the general eligibility parameters set out in Section 4.1 of TAB’s Report from its first assessment<sup>13</sup> and the programme-specific parameters set out for the programme in paragraph 4.2.2.11 of this report, which should be clearly described in the ICAO document titled “*CORSIA Eligible Emissions Units*”.

4.2.2.3 TAB also recommends that that Council update the *Further actions requested of the programme* in light of progress that FCPF has made in implementing the previously requested actions (Section 4.2.2.12 below).

#### *Background on programme status*

4.2.2.4 FCPF applied for assessment by the TAB in 2019, and Council approved TAB’s recommendation that FCPF be conditionally eligible. As further explained in its first Report to Council (January 2020), TAB found that the FCPF demonstrated technical consistency with some, but not all, contents of the criteria for Governance and Permanence. TAB noted that the FCPF could only confirm that it will be fully operational through 2025 and that its implementing partners would therefore only undertake monitoring, reporting, and verification (MRV) through that time. This limited timeframe would be inconsistent with TAB’s interpretation of the criteria elements related to the long-term administration of

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<sup>13</sup> Para 4.2.10.5 of first TAB report. Available at <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB2019.aspx>



any “multi-decadal” elements of the programme, and the “full compensation” for the reversal of emissions units used toward CORSIA offsetting obligations.<sup>14</sup>

4.2.2.5 Following this assessment, FCPF was requested to take the following actions in order to satisfy its eligibility conditions, and to provide evidence of such for TAB’s review and recommendation and Council’s consideration prior to finalizing its eligibility:

- a) “to 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”; and,
- b) “to put in place procedures, including any additional governance arrangements, which will ensure monitoring for and compensation of material reversals for a period of time that at the very least exceeds the period of time between when the programmes were assessed (2019) and the end of the CORSIA’s implementation period (2037) for those implementing participants that wish to generate CORSIA Eligible Emissions Units and so commit to the implementation of these procedures.”<sup>15</sup>

4.2.2.6 TAB also identified in its detailed assessments from the first assessment cycle that TAB’s review of any such future updates should also confirm that the FCPF’s Registry System and Registry Guidelines document (in draft form as of January 2020) are fully finalized and available for use.

4.2.2.7 In April 2020, FCPF submitted proposed updates (as “material changes”) to programme procedures designed to address the conditions that Council had defined. During its second assessment cycle in 2020, TAB assessed the updated procedures and identified that they satisfied the first eligibility condition mentioned in paragraph 4.2.2.5.a above, but that the programme was still in the process of taking the requested further actions in respect of paragraph 4.2.2.5.b above. In October 2020, Council approved TAB’s recommendation that the FCPF’s eligibility classification be maintained as “conditionally eligible”, pending the completion of the further actions described in paragraph 4.2.2.5.b.

### ***Summary of material procedural updates***

4.2.2.8 In March 2022, FCPF submitted an updated programme procedures reflecting proposed updates (as “material changes”) to programme procedures designed to address the remaining *further action* requested by Council; these procedures would apply to all of the Carbon Fund’s recipient jurisdictional programmes that wish to seek CORSIA eligibility. TAB also sought to confirm the full functioning of the programme-designated registry and its availability for use.

### ***General findings***

4.2.2.9 TAB found that the FCPF procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019, supplemented by material changes submitted for TAB’s assessment in April 2020 and in March 2022, were consistent with the EUC, for emissions units generated under the programme representing mitigation that occurred prior to 1 January 2021, within the programme-specific eligibility parameters noted in Section 4.2.2.11 below.

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<sup>14</sup> Para 4.2.10.3 of first TAB report.

<sup>15</sup> Para 4.2.10.7 of the TAB Report from its first assessment cycle.

4.2.2.10 TAB did not, in the current assessment cycle, undertake any further assessment of the programme's application materials submitted under prior TAB assessment cycles. In prior assessment cycles, TAB found that FCPF's procedures, standards, and related governance arrangements that were in place and assessed by TAB in 2019 were largely consistent with the contents of the EUC, for emissions units generated under the programme for mitigation prior to 1 January 2021, pending the completion of the *Further actions requested of the programme* recommended in TAB's first report to Council (January 2020).

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

4.2.2.11 *Scope:* The FCPF submitted for TAB's assessment all activity types and scales, unit types, methodologies, and procedural categories supported by FCPF, supplemented by material changes to programme procedures assessed under TAB's 2022 material change assessment cycle. The programme's eligibility scope described in the ICAO document titled "*CORSIA Eligible Emissions Units*" should reflect the exclusions in paragraph (a) below. TAB does not, at this time, recommend any further exclusions from or limitations to the programme's scope of eligibility, beyond those set out in the general eligibility parameters in Section 4.1 of TAB's first report to Council and in these programme-specific eligibility parameters, which include:

- a) the exclusion of all emissions units issued to programs that do not have in place a Reversal Management Mechanism, including a Periodic Monitoring and Third-Party Verification Mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least 31 December 2037 and ideally longer, according to 1) FCPF's summary of measures for determining this "equivalence", and 2) the Mechanisms' consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and Guidelines for Criteria Interpretations, with an emphasis on the following:
  - Offset Credit Issuance and Retirement Procedures
  - Identification and Tracking
  - Validation and Verification procedures
  - Quantified, monitored, reported, and verified
  - Permanence
  - Assess and mitigate incidences of material leakage
  - Are only counted once towards a mitigation obligation

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

4.2.2.12 TAB recommends that the Council request the FCPF to undertake the actions in paragraphs (a) to (d) below. These actions do not need to be taken prior to updating FCPF's description in the ICAO document titled "*CORSIA Eligible Emissions Units*":

- a) to clearly state, in an update to its programme documentation at the earliest opportunity, that units from an FCPF program can only be identified as CORSIA Eligible Emissions Units in the programme registry after FCPF approves the given program's procedures for the Mechanisms referred to in paragraph 4.2.2.11.a based on their up-front and continued consistency with the FCPF's procedures referred to in that paragraph; and
- b) to update, or finalize updates to, programme procedures related to the guidelines for host country attestation and double-claiming procedures, for TAB to assess in respect of future

recommendations on the extension of the eligibility dates referred to in Section 4.1 of the TAB Report from its first assessment.<sup>16</sup>

- c) to finalize the public-facing elements of the FCPF's Registry System ('CATS Registry'), as described in the Registry Attestation Form completed by FCPF, such that all *Consolidated identified information for cancelled emissions units* required in Field 5 of Table A5-7 of the Appendix 5 of the *CORSIA Standards and Recommended Practices*<sup>12</sup> are made publicly available at no cost and with no credentials required, and upon doing so, to update and re-submit a completed Registry Attestation in accordance with form requirements.
- d) to update, or finalize updates to, programme procedures related to the guidelines for host country attestation and double-claiming procedures, for TAB to assess in respect of future recommendations on the extension of unit eligibility dates beyond 31 December 2020.

### **4.3 CRITERIA INTERPRETATION AND REFERENCE DOCUMENTS**

4.3.1 In each assessment cycle, TAB Members confer with one another on how to interpret the EUC and its Guidelines, in order to find consensus on the recommendations, including those presented in Section 4 of this report. Where TAB discussed and agreed to specific interpretations in order to apply a criterion or its guidelines to the wide variety of programmes assessed in successive assessment cycles, these are presented the relevant TAB reports, in sections entitled "Criteria interpretations".

4.3.2 In its fourth assessment cycle, TAB reaffirmed the applicability of its interpretations, discussions, and any specific expectations for programme procedures contained in Section 4.3 of the TAB Report from its first assessment cycle. TAB also reaffirmed the relevance of Criteria interpretations in subsequent TAB Reports, which are compiled into a document entitled *Clarifications of TAB's Criteria Interpretations contained in TAB Reports* and published on the TAB website for transparency.<sup>17</sup> These same interpretations and expectations were applied to TAB's assessments during this assessment cycle. Following the decision by Council in respect of this Report, TAB will also incorporate its interpretations presented in Section 6 below into the aforementioned document.

### **4.4 TAB PROGRESS AND NEXT STEPS ON RE-ASSESSMENT FOR ELIGIBILITY BEYOND THE PILOT PHASE**

4.4.1 In its Terms of Reference (ToR) adopted by Council, TAB is tasked to "monitor and review the continued eligibility of emissions unit programmes that the Council determines to be eligible under CORSIA."<sup>18</sup> At its sixth meeting (Aug.-Sept 2020), TAB agreed to undertake a re-assessment of CORSIA eligible emissions unit programmes and make recommendations to Council on the continuing eligibility of

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<sup>16</sup> Para 4.2.10.8 of the TAB Report from its first assessment cycle.

<sup>17</sup> Available at [https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202022/Clarifications\\_TABs\\_Criteria\\_Interpretations.pdf](https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202022/Clarifications_TABs_Criteria_Interpretations.pdf)

<sup>18</sup> Terms of Reference for the Technical Advisory Body, Version 2.0, para. 2.1.5. Available at [https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202020/TOR\\_of\\_TAB\\_2020\\_Approved\\_by\\_Council.pdf](https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202020/TOR_of_TAB_2020_Approved_by_Council.pdf)

these programmes to supply CORSIA Eligible Emissions Units beyond the pilot phase (2021-2023 compliance cycle).

4.4.2 In line with this approach, TAB launched the application process for re-assessment in January 2022 with the aim of presenting its recommendations on this matter to Council during its 227th session. TAB incorporated the re-assessment in its 2022 *Work Programme and Timeline* (page 7 above) while noting that it could be subject to further changes.

4.4.3 Seven CORSIA eligible emissions unit programmes responded to the call for applications to undergo re-assessment (see Section 3.3 above). TAB has initiated its assessment of these applications and exchanged two rounds of clarification questions with applicants, during which TAB also inquired about their progress in addressing the outcomes of UNFCCC COP26. As noted in Section 7 of this Report, TAB Members have managed a heavy workload in 2022 alongside these re-assessments, including seven new applications, a procedural update submission, and the request from Council for recommendations relating to Article 6 of the Paris Agreement.

4.4.4 Recognizing the need to sequence its work in advance of the 227th Council session, TAB decided to prioritize Council's request for recommendations on Article 6 of the Paris Agreement, as well as TAB's usual assessment cycle for new programme applications and procedural update submissions. After submitting this Report, TAB will continue its re-assessment of CORSIA emissions unit programmes through the fall of 2022 and will report its recommendations on eligibility for the first phase (2024-2026 compliance cycle) to the 228th session of ICAO Council (March 2023).

— END —