

**International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction  
Scheme for International Aviation (CORSA)**

**Re-application Form for Emissions Unit Programmes  
seeking eligibility to supply units to  
the CORSA first phase (2024 – 2026 compliance period)**

**(Version 1, February 2023)**

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## **SECTION I: ABOUT THE ASSESSMENT OF RE-APPLICATIONS**

### **Background**

ICAO Member States and the aviation industry are implementing the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). Together with other mitigation measures, CORSA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020.

Aeroplane operators will meet their offsetting requirements under CORSA by purchasing and cancelling CORSA eligible emissions units. The ICAO Council determines CORSA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks<sup>1</sup>. TAB's assessment of emissions units programmes is undertaken annually<sup>2</sup>. The results of ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*<sup>3</sup>.

ICAO invites emissions unit programmes<sup>4</sup> to apply for the 2023 cycle of assessment by the TAB, to determine eligibility to supply CORSA-Eligible Emissions Unit for the **2024-2026 compliance period** (first phase). Any programme that submitted its application(s) in previous assessment cycles and would like to re-apply for TAB assessment must fill out this Re-application form.

The assessment process involves collecting information from each programme through this programme Re-application form and supplementary materials and requested evidence. In undertaking this work, TAB may also ask programmes to provide specific examples or case studies illustrating how programme procedures or systems perform in practice. Through this assessment, the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially activity types and unit dates) for use under the CORSA first phase, which will then be considered by the ICAO Council.

This form is accompanied by, and refers to, Appendix A "*Supplementary Information for Assessment of Emissions Unit Programmes*", containing the EUC and *Guidelines for Criteria Interpretation*. These EUC and Guidelines are

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<sup>1</sup> Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

<sup>2</sup> Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2019.aspx>

Recommendations from 2020 TAB assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2020.aspx>

Recommendations from 2021 assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2021.aspx>

Recommendations from 2022 assessment cycle: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB.aspx>

<sup>3</sup> Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

<sup>4</sup> "Emissions Unit Programme", for the purposes of TAB's assessment, refers to an organization that administers standards and procedures for developing activities that generate offsets, and for verifying and "issuing" offsets created by those activities. For more information, please review the TAB FAQs on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB.aspx>

provided to inform programmes' completion of this Re-application form, in which they are cross-referenced by paragraph number.<sup>5</sup>

This form is also accompanied by Appendix B “*Programme Assessment Scope*”, and Appendix C “*Programme Exclusions Scope*”, which request all re-applicants to identify the programme elements<sup>6</sup> they wish to submit for, or exclude from, TAB’s assessment.

CORSIA Eligible Emissions Units Programmes must also complete Appendix D of this Re-application form, “*Emissions Unit Programme Registry Attestation*” in line with the instructions contained that Appendix. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

This form also requests *evidence of programme procedures or programme elements*. These evidentiary documents enable TAB to a) confirm that a given procedure or program element is *in place*, b) more fully comprehend the programme’s summary responses, and c) archive the information as a reference for potential future assessments. Programme responses to this Re-application form will serve as the primary basis for the assessment. Such assessment may involve e.g. clarification questions, live interview(s) with TAB, and a completeness check of the application, as further requested.

**Translation:** As was done previously, if the programme documents and information are not published in English, the programme should fully describe in English (*rather than summarize*) this information in the fields provided in this form, and in response to any additional questions. Where this form requests *evidence of programme procedures*, programmes are strongly encouraged to provide these documents in English, to provide for accuracy and comprehension. Where this is not possible due to time constraints or document length, the programme may provide such documents in their original language in a readily translatable format (e.g., Microsoft Word). Those programmes that need to translate documents prior to submission may contact the ICAO Secretariat regarding accommodation.

**Disclaimer:** The information contained in the Re-application form, and any supporting evidence or clarification provided by the programme including information designated as “business confidential” by the programme, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as “business confidential”. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

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<sup>5</sup> For further information on how TAB interprets the EUC in light of the *Guidelines*, refer to the document Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports available on the ICAO TAB website:

[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>6</sup> At the “activity type” level (e.g., sector(s), sub-sector(s), and/or project “type(s)”)

## **SECTION II: INSTRUCTIONS**

### **Submission and contacts**

A programme is invited to complete and submit the Re-application form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **24 March 2023**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

If the programme has questions regarding the completion of this form, please contact ICAO Secretariat via email: [officeenv@icao.int](mailto:officeenv@icao.int). Programmes will be informed, in a timely manner, of clarifications provided by ICAO to any other programme.

### **Form basis and cross-references**

Questions in this form align with the questions included in the application for TAB's annual assessment, and are derived from the CORSIA emissions unit eligibility criteria (EUC) and any *Guidelines for Criteria Interpretation*. Each question includes the paragraph number for its corresponding criterion or guideline that can be found in [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#).

### **Re-application Form completion**

Any programme that submitted its application(s) in previous assessment cycles and would like to apply in 2023 for TAB assessment must fill out this Re-application form. (Programmes that have never applied for TAB assessment are invited to instead use the Application form, which is designed for first-time applicants.) The programme is expected to respond to all questions in this application form at the time of application submission. TAB cannot initiate its assessment in which this information is not provided in full as requested in this section. Failure to provide complete information may result in delays to the assessment process.

A “complete” response involves three components: 1) a written summary response, 2) supporting evidence, 3) planned programme revisions, and 4) updates and changes to programme procedures since the previous application/approval.

- 1) Written summary responses: The programme is encouraged to construct written summary responses in a manner that provides for general comprehension of the given programme procedure, independent of supporting evidence. TAB will confirm each response in the supplementary evidence provided by the programme. Please note that written summary responses should be provided in all cases—supporting evidence (described in *c*) below) should not be considered as an alternative to a complete summary response.
- 2) Supporting evidence: Most questions in this form request *evidence of programme procedures or programme elements*. Such evidence may be found in programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. To help manage file size, the programme should limit supporting documentation to that which directly substantiates the programme's statements in this form.

Regarding such requests for evidence, programmes are expected to substantiate their responses in any of

these ways (**in order of preference**):

- a) web links to supporting documentation included along with the written summary response to each given question; with instructions for finding the relevant information within the linked source (i.e. identifying the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question);
- b) copying/pasting information directly into this form (no character limits) along with the written summary response;
- c) attaching supporting documentation to this form at the time of submission, with instructions for finding the relevant information within the attached document(s);

**EXAMPLE** of preferred approach to providing supporting evidence that could meet expectations for complete responses to a question:

“The Programme ensures its consistency with this requirement by requiring / undertaking / etc. the following:

[Paragraph(s) introducing and summarizing specific programme procedures relevant to question]

The full contents of these procedures can be found in [Document title, page X, Section X, paragraphs X-X]. This document is publicly available at this weblink: [weblink].”

3) **Planned programme revisions**: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, please provide the following information in response to any and all relevant form question(s):

- a) Proposed revision(s);
- b) Process and proposed timeline to develop and implement the proposed revision(s);
- c) Process and timeline for external communication and implementation of the revision(s).

4) **Updates and changes to programme procedures since the previous application/approval**: Each question in this form provides discrete fields for the programme to include, and clearly distinguish between, two key pieces of information:

(1) the information provided by the programme in its previous application—which includes all written clarifications and explanations shared with TAB over the course of the programme’s previous assessment;

**and**

(2) new information describing any and all procedural changes and updates that programmes introduced ***between the dates of*** (a) their previous application or approval by ICAO Council and (b) **24 March 2023**. Here, Programmes are requested to summarize and provide evidence of any and all changes, including those that were previously submitted for TAB’s review as potential material changes.

## Scope of re-application

The programme may elect to submit for TAB assessment all, *or only a subset*, of the activities supported by the programme. The programme is requested to identify, in the following Appendices, the activities that it wishes to submit for, or exclude from, TAB's assessment.

For programmes already eligible to supply emission units for the pilot phase, the programme may elect to revise the scope of activities supported by the programme and assessed by TAB, as compared to its current scope of eligibility. In such a case, the programme is requested to clearly identify, in the following Appendices, the additional activities that it wishes to submit for, or exclude from, TAB's assessment.

In **Appendix B** "*Programme Assessment Scope*", the programme should clearly identify, at the "activity type" level (e.g., sector(s), sub-sector(s), and/or programme/project "type(s)"), elements that were included in the previous application and were previously assessed by TAB and if applicable, **currently eligible under the Scope of Eligibility**<sup>7</sup>, **and additional elements that the programme is submitting for TAB's assessment**; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

In **Appendix C** "*Programme Exclusions Scope*", the programme should clearly identify, at the "activity type" level (e.g., sector(s), sub-sector(s), and/or programme/project "type(s)"), any elements that were excluded from TAB's previous assessments or are **currently outside of programme's Scope of Eligibility, and additional elements that the programme wishes to exclude from TAB's assessment**; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

In **Appendix D** "*Emissions Unit Programme Registry Attestation*", the programme should complete and submit the information outlined in the instructions below, based on the status of its *Registry Attestation*:

- Programme **has not** previously completed and submitted a *Registry Attestation*: Refer to the instructions for completing the attached *Emissions Unit Programme Registry Attestation*, including the signature page and accompanying information form (Appendix D). Provide the completed materials along with this application form.
- Programme **has** previously completed and submitted a *Registry Attestation*: Respond only to Question 7.3 in the *Emissions Unit Programme Registry Attestation* form (Appendix D). ICAO will append this response to the programme's most recent *Registry Attestation* on file.
  - o NOTE: These Programmes **are not** required to re-submit the *Registry Attestation*'s signature page or any other information in Questions 7.1, 7.2, 7.4–7.11 of Appendix D, but may use this opportunity to inform ICAO of any needed updates.

## Treatment of EUC-relevant programme procedures at the methodology level

Programmes that identify with the following explanations are encouraged to summarize and provide evidence of

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<sup>7</sup> As defined in the latest *ICAO Document "CORSA-Eligible Emissions Units"*, available via <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

both their overarching *programme-level* procedure(s) and *methodology-level* procedure(s) wherever relevant: The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes' overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies<sup>8</sup>. **Such methodologies may be relevant to TAB's assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology's requirements when describing its alignment with the EUC; the programme's general requirements alone are too high-level/non-specific for TAB to assess them as stand-alone procedures.

EXAMPLE: Programme A's project standard contains its *programme-level* general requirements. The standard requires all activities to pass a programme-approved additionality test. However, Programme A sets out a unique list of approved tests in each of its methodologies—rather than providing a single list or menu in its programme-level standard. These lists vary across different activity types or category(ies). Thus, TAB may ultimately need to assess Programme A's programme- *and* methodology-level requirements in order to confirm its use of the specific additionality tests called for under the *Must be Additional* criterion.

#### **“Linked” certification schemes**

This application form should be completed and submitted exclusively on behalf of the programme that is described in Part I of this form.

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme's procedures in responses to this form, where this is seen as enhancing—i.e. going “above and beyond”—the programme's own procedures.

For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme's board members or staff persons.

Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

#### **Disclosure of programme application forms and public comments**

Applications, including information submitted in Appendices B, C, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as business confidential.

The public will be invited to submit comments on the information submitted, including regarding consistency with the emissions unit criteria (EUC), through the ICAO CORSIA website, for consideration by the TAB in its assessment.

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<sup>8</sup> Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

## **SECTION III: RE-APPLICATION FORM**

### **PART 1: General information**

#### **A. Programme Information**

Programme name: J-Credit Scheme

Administering Organization<sup>9</sup>: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Official mailing address: help@jcre.jp

Telephone #: +81-50-3173-8916

Official web address: < <https://japancredit.go.jp/> >, EN: <<https://japancredit.go.jp/english/>>

#### **B. Programme Administrator Information**

Full name and title: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Employer / Company (if not programme): N/A

E-mail address: [uchino-yasuaki@meti.go.jp](mailto:uchino-yasuaki@meti.go.jp)

Telephone #: +81-3-3501-1770

#### **C. Programme Representative Information (if different from Programme Administrator)**

Full name and title: N/A

Employer / Company (if not Programme): N/A

E-mail address: N/A

Telephone #: N/A

#### **D. Programme Senior Staff / Leadership (e.g., President / CEO, board members)**

List the names and titles of programme's senior staff / leadership, including board members:

The Management of J-Credit consists of the following individuals:

- Uchino Yasuaki, Ministry of Economy, Trade and Industry, Japan

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<sup>9</sup> Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, if different from "Programme Name".



- Yamamoto Yasuo, Ministry of the Environment, Japan
- Kunieda Gen, the Ministry of Agriculture, Forestry and Fisheries, Japan
- Masuyama Toshimasa, the Forestry Agency, Ministry of Agriculture, Forestry and Fishers, Japan

The Certification Committee consists of the following individuals:

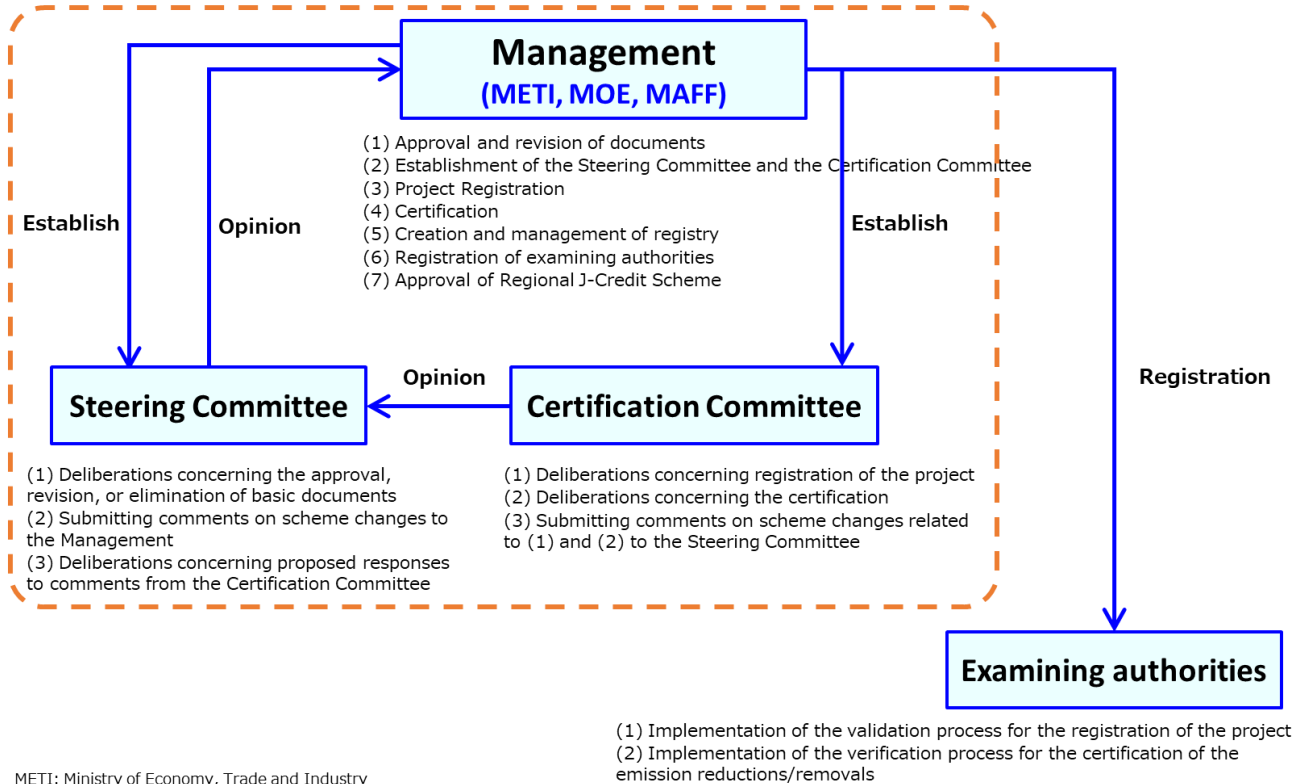
- Matsubashi Ryuji, The University of Tokyo
- Ninomiya Yasushi, The Institute of Energy Economics, Japan
- Okuni Kotaro, The Energy Conservation Center, Japan
- Tatsuhara Satoshi, The University of Tokyo
- Tsurusaki Takahiro, Jyukakyo Research Institute inc.
- Nozu Takashi, Waseda University
- Fukatsu Koji, TMI Associates
- Fujino Junichi, Institute for Global Environmental Starategis
- Yuyama Yoshito, Japan Organics Recycling Association

The Steering Committee consists of the following individuals:

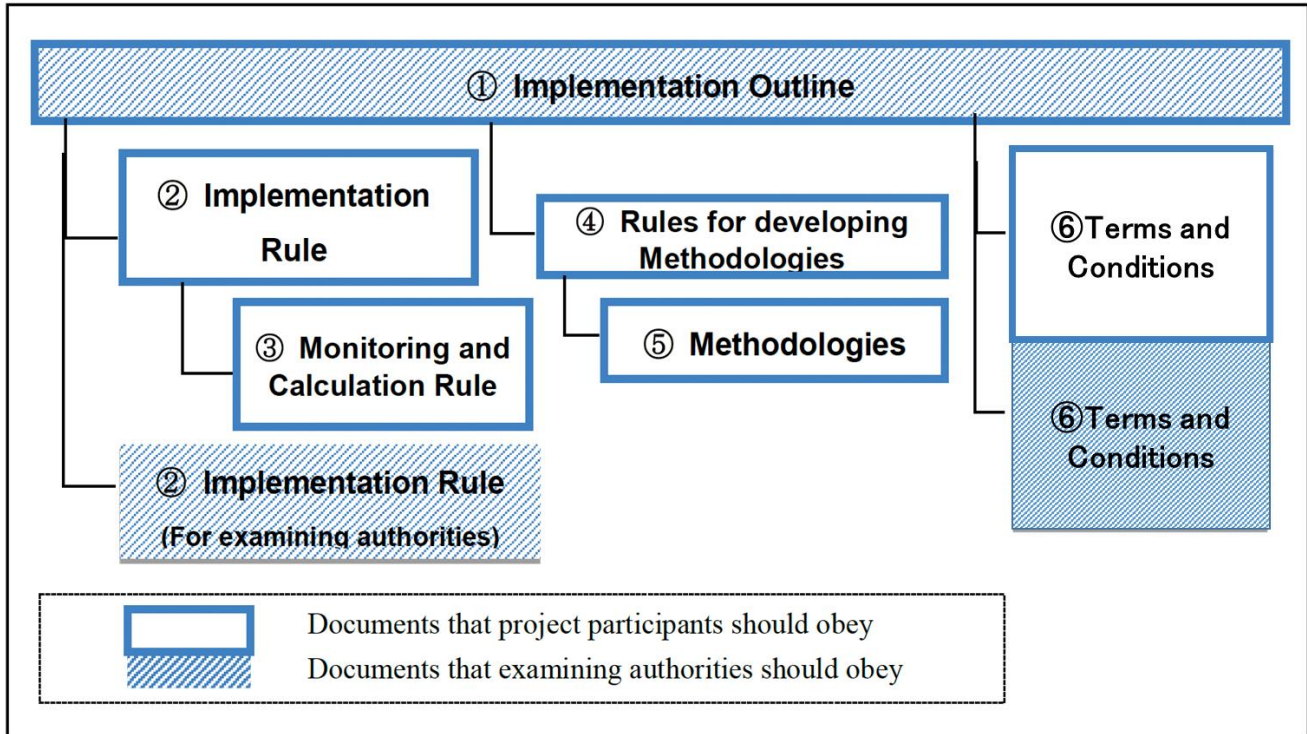
- Yamaji Kenji, Reseach Institute of innovative Technology for the Earth
- Ninomiya Yasushi, The Institute of Energy Economics, Japan
- Matsubashi Ryuji, The University of Tokyo
- Niimi Ikufumi
- Otsuka Tadashi, Waseda University
- Goto Mari, The Japan Chamber of Commerce and Industry
- Sudo Shigeto, The National Agriculture and Food Research Organization
- Sunaga Hayato, Keidanren
- Hashimoto Seiji, Ritsumeikan University
- Maeda Norio, Nishimura & Asahi
- Maruyama Yutaka, Nihon University
- Nishio Chizuru, University of Tsukuba

Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the functional relationship a) between the individuals listed in D; and b) between those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

## Operating Structure



METI: Ministry of Economy, Trade and Industry  
 MOE: Ministry of the Environment  
 MAFF: Ministry of Agriculture, Forestry and Fisheries



Document Architecture of J-Credit Scheme

**Identification of J-Credit documents and their publication sources**

Whenever the answers refer to J-Credit documents, the documents may be referred to by their document specification as set out below. The document can be accessed through the online links indicated.

The documents are published on the respective websites for J-Credit documents:

- Japanese, all documents: <https://japancredit.go.jp/about/rule/>
- English, most important documents: <https://japancredit.go.jp/english/documents/>

The documents translated into in English translation are updated with a time lag and may not reflect the latest Japanese version.

All referred documents are undergoing translation and will be made available to the public by mid-April 2023. The TAB may access the documents already through the direct link indicated in the table.

All 56 Methodologies are being translated at the date of re-application and will be made available to TAB by mid-April 2023.

#	Short	Title of Document in English	
1	IO	Implementation Outline	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 5.6, 2 Mar 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 5.6, 2 Mar 2023

<b>2a</b>	IRPP	<b>Implementation Rule (For Project Participants)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 8.3, 2 Mar 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 8.3, 2 Mar 2023
<b>2b</b>	IREA	<b>Implementation Rule (For Examining Authorities)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 2.1, 2 Mar 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 2.1, 2 Mar 2023
<b>3a</b>	MCER	<b>Monitoring and Calculation Rule (Emission Reduction)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 3.17, 9 Feb 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 3.17, 9 Feb 2023
<b>3b</b>	MCER+	<b>Monitoring and Calculation Rule (Emission Reduction) supplementary volume</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 1.0, 6 Aug 2013
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 1.0, 6 Aug 2013
<b>3c</b>	MCFM	<b>Monitoring and Calculation Rule (for Carbon Removals)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 3.3, 15 Mar 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 3.3, 15 Mar 2023
<b>4a</b>	DMER	<b>Rules for developing Methodologies (Emission Reduction)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 3.5, 2 Mar 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 3.5, 2 Mar 2023
<b>4b</b>	DMFM	<b>Rules for developing Methodologies (on Carbon Removals)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 3.1, 2 Mar 2023
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 3.1, 2 Mar 2023
<b>6a</b>	TCP	<b>Terms and Conditions(For Project Participants)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 1.2, 29 Oct 2019
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 1.2, 29 Oct 2019
<b>6b</b>	TCEA	<b>Terms and Conditions (For Examining Authorities)</b>	
		JP: <a href="https://japancredit.go.jp/about/rule/">https://japancredit.go.jp/about/rule/</a>	Ver 1.2, 29 Oct 2019
		EN: <a href="https://japancredit.go.jp/english/documents/">https://japancredit.go.jp/english/documents/</a>	Ver 1.2, 29 Oct 2019
<b>7</b>	TCEA	<b>Terms of Use of the J-Credit Scheme Registry System</b>	
		JP: <a href="https://j-creditregistry.go.jp/docs/policy.pdf">https://j-creditregistry.go.jp/docs/policy.pdf</a>	Ver 1.0, 1 Oct 2013

### PART 3: Emissions Unit Programme Design Elements

**Note**—where “evidence” is requested throughout *Part 3* and *Part 4*, the programme is expected to provide web links to documentation and to identify the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion: Supporting Evidence*”.

**Note**—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

**Note**—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

- Proposed revision(s);
- Process and proposed timeline to develop and implement the proposed revision(s);
- Process and timeline for external communication and implementation of the revision(s).

#### Question 3.1. Clear methodologies and protocols, and their development process

Provide *evidence*<sup>10</sup> that the programme’s qualification and quantification methodologies and protocols are *in place* and *available for use*, including where the programme’s existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The methodologies of the J-Credit Scheme are organized in a way that is available for project participants to use. A list of methodologies is publicly disclosed at the following URL:  
< <https://japancredit.go.jp/about/methodology/> >

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none*, “N/A”):

All documents of methodologies that applied in this application will be made publicly available on the website during April 2023. We send all methodologies that applied in this application before publication.

Summarize the programme’s process for developing further methodologies and protocols, including the timing and

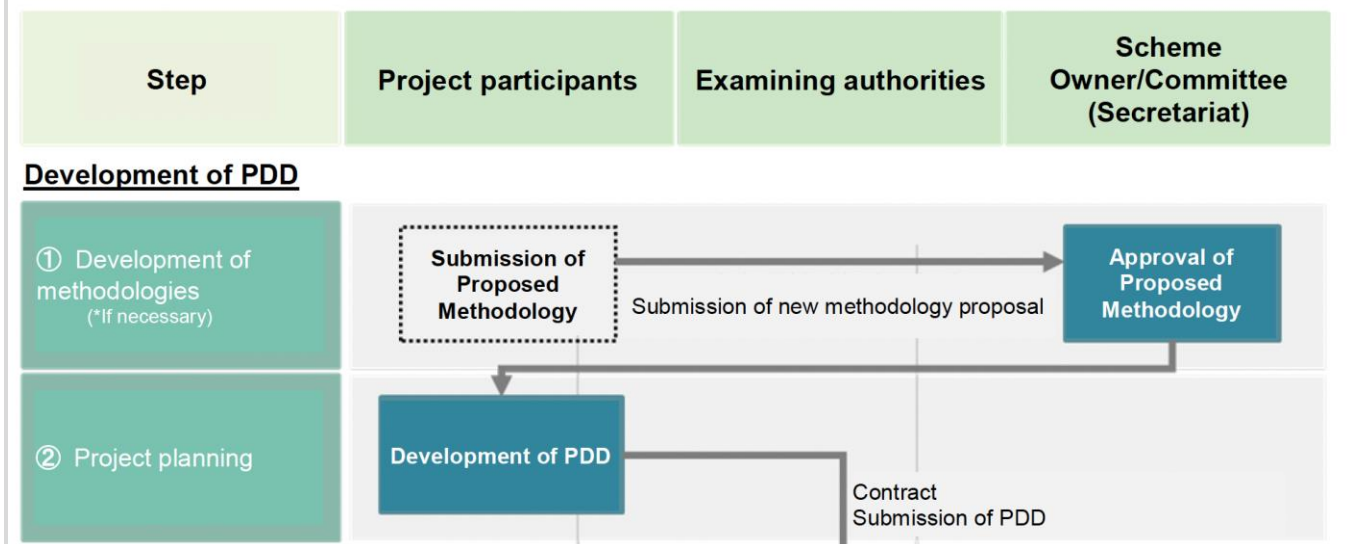
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<sup>10</sup> For this and subsequent “evidence” requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion*”.

process for revision of existing methodologies. (*Paragraph 2.1*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and questions pertaining to this question:

Under the J-Credit Scheme, all methodologies are proposed and approved according to the Implementation Outline and the Rules for developing Methodologies.



IO provides that parties may propose new Methodologies as follows (Sec. 3.1.2):

- Parties intending to perform emission reduction/removal activities that do not correspond to approved methodologies, and parties (such as equipment manufacturers) who are indirectly involved in such activities may propose methodologies in accordance with the Rules for Developing Methodologies. Upon receiving a methodology proposal, subject to deliberations by the Steering Committee, the Management approves the methodology and makes it public.

Detailed procedure for developing new Methodologies for emission reduction activities is described in DMER (Sec. 4.2):

- The person proposing the methodology submits a methodology approval application to the Management.
- When submission of the methodology approval application is received, the Management reports the content of the application to the members of the Steering Committee without delay.
- The Management may consider comments from experts, etc. if necessary and make required adjustments to the methodology in the application from the person proposing the methodology. In this case, the person proposing the methodology must submit the necessary information as requested by the Management.
- The Management hears public comments about the methodology proposed in the application.
- The Management summarizes the results of the public comments and, if necessary, revises the proposed methodology in the application.
- The Steering Committee deliberates on the proposed methodology in the application.
- The Management, based on committee deliberations, approves the methodology and assigns a methodology number.

Revisions of existing Methodologies, in principle, are also processed according to the procedures mentioned above.

However, revisions based on changes in the Scheme implementation environment, the need for Scheme improvement, and so forth are proposed by the Management and deliberated by the Steering Committee (DMER, Sec. 4.3).

Developments and revisions of Methodologies can be proposed at any time. The Steering Committee that deliberates those proposals usually convenes three times a year.

The process for revising methodologies is described in the Scheme Outline: DMER(sec 4.3)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Provide *evidence of the public availability* of the programme’s process for developing further methodologies and protocols. (*Paragraph 2.1*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Rules for developing Methodologies are contained in the Implementation Outline, Paragraph. 3.1.2, p 14.  
<https://japancredit.go.jp/english/documents/>

List of methodologies (English versions will be publicly available in April 2023).  
<https://japancredit.go.jp/about/methodology/>

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

### Question 3.2. Scope considerations

Summarize the level at which activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale): (*Paragraph 2.2*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The J-Credit Scheme targets project-based emission reduction/removal activities and programmatic projects combining multiple project-based emission reduction/removal activities.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):



N/A

Summarize the eligibility criteria for each type of offset activity (e.g., which sectors, project types, and geographic locations are covered): (*Paragraph 2.2*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The J-Credit Scheme targets emission reduction/removal activities in Japan. Appendix B specifies the sectors and methodologies eligible for application to CORSIA. (Sectors: energy conservation, renewable energy, forestry; ISO14065 categories/ project types: project, programmatic/geographic location: Japan)

General eligibility criteria (IRPP, Sec 2.2)

1. Implemented within Japan.
2. Implemented within two years before or implemented after the application for the project registration
3. Satisfying the rules on the certification period stipulated in section 1.6 of the Implementation Outline.
4. Being not identical with any projects of emission reduction or removal activities registered under (a) similar scheme(s)
5. Demonstrating additionality.
6. Implemented based on methodologies that have been approved under the Scheme.
7. Validated by a validation authority
8. Necessary measures to ensure permanency of removals are taken and crediting period is appropriately predetermined for forest management projects.
9. Satisfying other requirements under the Scheme.

Specific eligibility criteria are detailed at the level of the methodologies applicable for the projects / programmes.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Provide *evidence* of the Programme information defining a) level at which activities are allowed under the Programme, and b) the eligibility criteria for each type of offset activity, including its availability to the public: (*Paragraph 2.2*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)  
Under the J-Credit Scheme, in the Implementation Outline, project-based emission reduction/removal activities are targeted, and no size limits have been set.

b)  
The J-Credit Scheme is compliant with ISO14064-2, -3. The only examining authorities that can execute validation and verification under the Scheme are bodies that have been authorized in Japan under ISO 14065.

a) and b) are specified in the Implementation Outline.



< [https://japancredit.go.jp/about/rule/data/01\\_youkou\\_v5-3.pdf](https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf) >

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

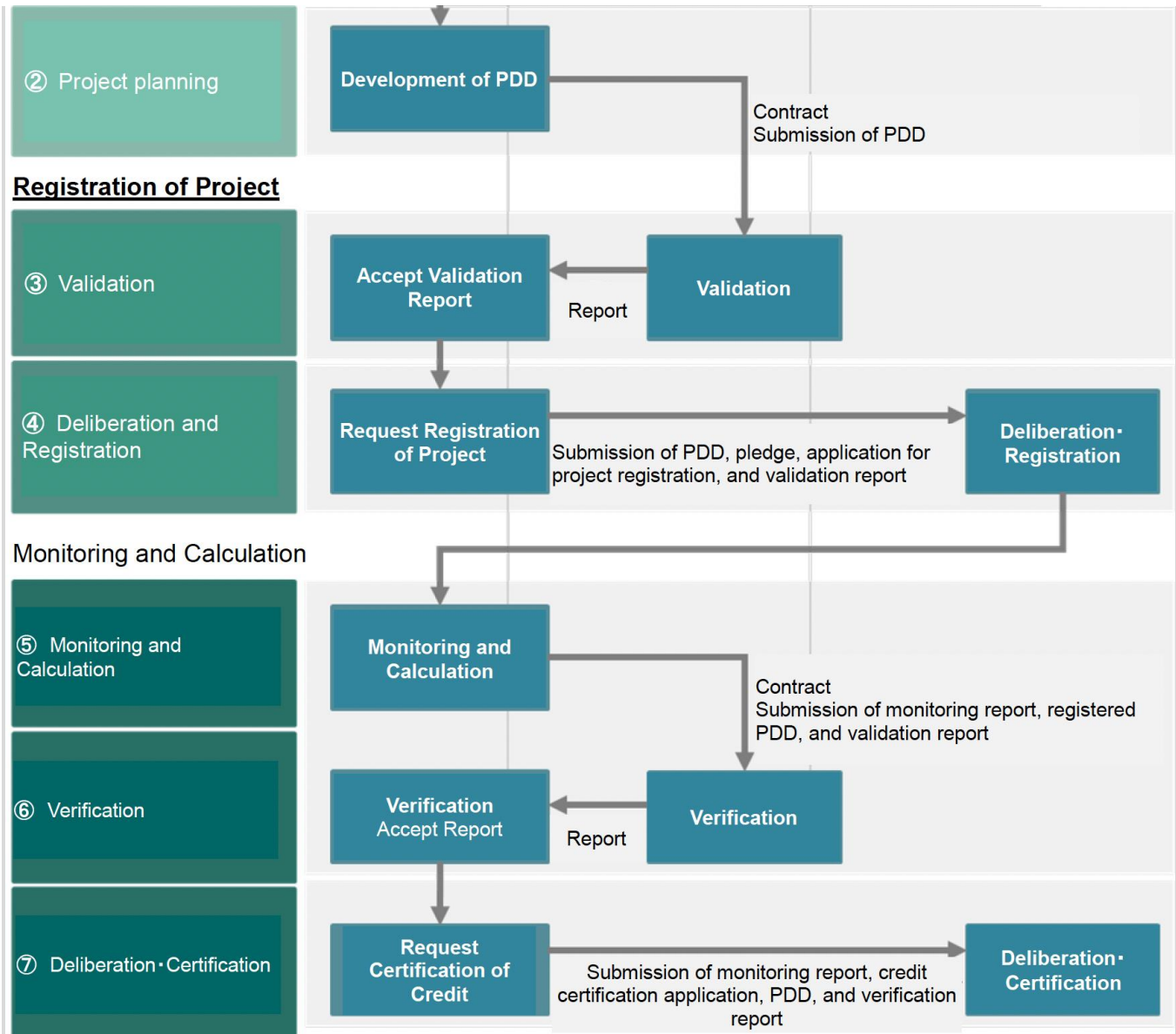
**Question 3.3. Offset credit issuance and retirement procedures**

Are procedures in place defining how offset credits are... ( <i>Paragraph 2.3</i> )	
a) issued?	<input checked="" type="checkbox"/> YES
b) retired / cancelled?	<input checked="" type="checkbox"/> YES
c) subject to discounting ( <i>if any</i> )?	<input checked="" type="checkbox"/> YES

Are procedures in place defining... ( <i>Paragraph 2.3</i> )	
d) the length of crediting period(s)?	<input checked="" type="checkbox"/> YES
e) whether crediting periods are renewable?	<input checked="" type="checkbox"/> YES

Provide evidence of the procedures referred to in a) through e) (if any, in the case of “c”), including their availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:



a)

The J-Credit Scheme Implementation Outline (IO) outlines the procedures for J-Credit issuance as follows (Sec. 3.1):

- The project participant implements monitoring in accordance with the J-Credit Implementation Rule for Project Participants (IRPP) and the project design document (PDD) validated by the examining authority, approved as appropriate by the Certification Committee, and registered by the Scheme Management (ministries in charge of the Scheme), and prepares a monitoring report.
- When applying for certification, the project participant obtains verification from a verification authority in accordance with IRPP. The examining authority executes verification in accordance with the J-Credit Implementation Rule for Examining Authorities (IREA) and submits a verification report to the project participant.
- After obtaining verification, the project participant applies for certification in accordance with IRPP. Emission

reductions/removals certified under the Scheme must satisfy all of the following requirements.

- (i) The emission reductions/removals result from project implementation.
- (ii) The emission reductions/removals are calculated in accordance with the PDD.
- (iii) The emission reductions/removals are verified by a verification authority.
- (iv) The time period of calculation of emission reductions/removals under (ii) ends by the ending date of the certification period stipulated in section 1.6 of this IO.
- (v) The emission reductions/removals and the projects they result from are not certified under or registered under similar schemes.
- (vi) Other requirements under the Scheme are also satisfied.

- If the emission reductions/removals are recognized as appropriate based on deliberations by the Certification Committee concerning certification of the emission reductions/removals, the Management certifies the emission reductions/removals. The Management also notifies the account holder specified by the project participant of the serial numbers of the issued J-Credits, and makes the content of the monitoring report public without delay. The Management shall endeavor to reach a decision on whether to certify emission reductions/removals within 10 weeks from the date of receipt of the certification application.

b)

The IO outlines the procedures for J-Credit management including retirement as follows (Sec. 3.2):

- Parties who wish to hold J-Credits apply to open an account at the J-Credit Scheme Registry created by the Management in accordance with the J-Credit Scheme Registry system utilization rule (Registry Rule).
- J-Credits take effect when they are recorded in the J-Credit Scheme Registry, and they are immediately attributed to a J-Credit Scheme Registry account holder.
- Parties who hold J-Credits in their own accounts and wish to transfer them to others may do so in accordance with the Registry Rule. Also, parties who hold J-Credits in their own accounts and wish to retire J-Credits may apply for the retirement of J-Credits in accordance with the Registry Rule.

J-Credit holders can apply for the retirement by themselves in accordance with the Registry Rule and the Registry operating manual.

See also the relevant webpage (use machine translation via Google Translate if necessary):

<https://japancredit.go.jp/application/account/>

For publication of retirement refer to question 3.4.

c)

J-Credits are not subject to discounting. But J-Credits are subject to discounting for forest management projects that require three percent of the J-credits issued to be automatically transferred to the Buffer Account to mitigate the risk of reversals.

d)

The IO provides that the start date of the crediting period of emission reductions activities shall be, unless otherwise specified in the Methodology, whichever comes later of the date of application for project registration or the date when monitoring is initiated. The end date of the crediting period shall be, unless otherwise specified, the date on which 8 years have elapsed since the start date of the crediting period (Sec. 1.6). The Methodology that specifies crediting period is EN-S-040. In this methodology, crediting period doesn't establish because the emission reduction

activity is completed by the construction building.

As for forest management activities, the IO provides that the start date of the crediting period shall be either the start date of the fiscal year that includes the date of application for project registration or the start of the following fiscal year given that GHG accounting shall be based on the calculation of removals and emissions on an annual basis. The crediting period of Methodology FO-001 (forest management activity) can be determined by project proponents between eight years at minimum and 16 years at maximum whereas the crediting period of Methodology FO-003 (reforestation activity) shall be until trees reach 16 years of age.

e)

IO stipulates that the crediting period of emission reduction activities can be extended if a project resets its baseline and still expects emission reduction when 8 years of the original crediting period ends. For such a project, in principle, the end date of its extended crediting period is the date when 8 years and 1 day have elapsed from the ending date of its original crediting period. A project that has once extended its certification period by resetting baseline may not re-extend its crediting period in the same way.

The crediting period of projects under FO-001 (forest management activity) is not renewable. Nonetheless, if a project is planned on the same area of the past project whose crediting period has already ended and if the project meets all the eligibility criteria set out in the methodology and is validated, its activity proponent can start a renewed project. The rationale behind this can be given by its programme design for setting baseline removals as zero (see the section of Question 4.1).

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

**Question 3.4 Identification and Tracking**

Does the programme utilize an electronic registry or registries? (Paragraph 2.4.2)	<input checked="" type="checkbox"/> YES
--	---

Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (Paragraph 2.4.2):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Issued J-Credits are managed at the electronic J-Credit Scheme Registry:

<https://j-creditregistry.go.jp/toppage.html>

The operating hours of the J-Credit Registry System are from 9:00 to 23:00 (JST) on weekdays.

The Registry system administrator is the Scheme Secretariat while the system development and maintenance are outsourced to a third party.

The J-Credit scheme is linked to regionally operated schemes that are managed by local governments. These regional schemes are accredited by the J-Credit Management and use the rules and requirements of J-Credit and also the registry (IO, sec 3.5). Projects from regional schemes are unambiguously listed in the J-Credit registry and designated with the respective identifier in the 2<sup>nd</sup> and 3<sup>rd</sup> digit of the Certification Number.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (if none, “N/A”):

N/A

Does the programme have procedures in place to ensure that the programme registry or registries...:	
a) have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types? (Paragraph 2.4.3)	<input checked="" type="checkbox"/> YES
b) identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (Paragraphs 2.4 (a) and (d) and 2.4.4)	<input checked="" type="checkbox"/> YES
c) identify unit status, including retirement / cancellation, and issuance status? (Paragraph 2.4.4)	<input checked="" type="checkbox"/> YES
d) assign unique serial numbers to issued units? (Paragraphs 2.4 (b) and 2.4.5)	<input checked="" type="checkbox"/> YES
e) identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (Paragraph 2.4.5)	<input checked="" type="checkbox"/> YES
f) are secure (i.e. that robust security provisions are in place)? (Paragraph 2.4 (c))	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in a) through f), including the availability to the public of the procedures referred to in b), d), and f):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Based on IO, Sec. 3.2, the Management creates the J-Credit Scheme Registry, in which parties can open accounts and hold, transfer and retire J-Credits.

a)

Currently, each J-Credit that is issued in the J-Credit registry is serialized as follows:

- a 15-digit Serial Number that is unique to each one-tonne-CO<sub>2</sub>e unit of emission reduction/removal and has no specific implication being automatically numbered; and
- a 7-digit Credit Certification Number that identifies which project the credit comes from and how many times of certification have been done in that project before the credit's issuance (see explanation under e) below)

However, neither the current Serial Number nor the Credit Certification Number is suited to indicate CORSIA eligibility within the digits of the number itself. J-Credit plans to amend the list of certifications on the J-Credit website ([japancredit.go.jp/credit/](http://japancredit.go.jp/credit/)) with the information of CORSIA eligibility.

To ensure full traceability, however, the architecture of the serial number need to be changed to the end that CORSIA eligibility is reflected in the number itself. Technical options are currently evaluated, for example with a structure in the image below. The determination is also depending on the requirements for serialization of OIMPs and whether the units leave the J-Credit registry or are only transferrable and useable (by means of cancellation) within the J-Credit registry.

The image of Registry is as follows.

No.	Serial Number	Value of Credit (t-CO <sub>2</sub> )
	CORSIA EEU	Certification Number
1	JCL-XXX-XXX-XXX-XXX-XXX ~ JCL-XXX-XXX-XXX-XXX-XXX	XX,XXX
	○or×	ZZZZZZZ

b)

From credit issuance to cancellation/retirement, J-Credit unit ownership/holding is trackable at the electronic Registry that provides a serial number to each J-Credit issued (“Credit Certification Number”) and a unique transaction number to each issuance, transfer and retirement.

c)

The Registry can identify the unit issuance and retirement status of each J-Credit. Retired J-Credits are transferred to the retirement account and are distinguishable from not-retired ones in the other accounts. For the avoidance of doubt, there is no identifier in the serialization that indicates the status of the underlying unit as such.

d)

As mentioned above, each J-Credit issued is provided a unique serial number.

e)

As mentioned above, each J-Credit issued has a Credit Certification Number provided in accordance with the rule shown in the table below.

Credit type	Certification Number						
	1st digit	2nd digit	3rd digit	4th digit	5th digit	6th digit	7th digit
J-credit	1	project number				Certification count (01-99)	
J-credit (Programmatic Project)	1	9	project number			Certification count (01-99)	
Regional J-Credit	Area code (401-499)			project number			Certification count (1-9)

\*English translation of the table on the following page

<https://japancredit.go.jp/about/number/>

With a Project Number included in a Credit Certification Number, one can search the credit's source project on the J-Credit Scheme official webpage ([japancredit.go.jp/project/](http://japancredit.go.jp/project/)) and obtain the following information of the project.

- Registration application date
- Project participant to implement an emission reduction/removal activity
- Project site
- Holder of the credits issued
- Project outline
- Starting date of the certification period
- Methodology on which the project is based
- PDD and, if relevant, the notice of PDD changes (revisions) with the notification date

With a certification count, which is also included in a Credit Certification Number and shows how many times of certification have been done in the project before the credit's issuance, one can identify which time of certification is relevant in the project-based certification list (see the image below) searchable with the project number at the J-Credit Scheme official webpage ([japancredit.go.jp/credit/](http://japancredit.go.jp/credit/)) and can obtain the following information of the relevant certification.

- Certification application date
- Project participant to implement an emission reduction/removal project
- Project site
- Project outline
- Crediting period when the emission reductions/removals occurred
- Credited quantity
- Monitoring report

An image of the project-based certification list is as follows:

Ordinary (stand-alone) projects				Programmatic projects								
Project Number	Certification Application Date	Project participant name Juridical number	Place of project	Project overview	Project types	Crediting period	Certified volume (t-CO2)	Amount of renewable energy (Electricity) (MWh)	Amount of renewable energy (heat) (GJ)	Energy saving (k)	Keidanren Carbon Neutrality Action Plan	Application Documents
2	2022/1/31	Matsuyama-gintengai-syotengai shinkokumiai 4500005001220	Matsuyama City, Ehime Prefecture	Renewal of lighting facilities in the shopping arcade(LED)	J-Credit	2013/10/8 ~ 2021/3/31 (89.8 months)	952	-	-	481	Y	<a href="#">application for certification verification report</a>

Accordingly, the J-Credit Scheme Registry identify in Credit Certification Numbers each J-Credit’s sector of origin, vintage, and original (and, if relevant, revised) project registration date. J-Credits’ country of origin is limited to Japan because the J-Credit projects are required to be implemented within Japan in accordance with IO (Sec. 3.1.3) and IRPP (Sec. 2.2).

f)

J-Credit Scheme Registry is operating in line with the basic principle on cyber security, responsibility of the Government of Japan, and elaboration of cybersecurity strategy to enhance related policy and measures which are stipulated in the Basic Act on Cybersecurity. The Ministry of the Environment, administrator of registry, also has its own Ministry of the Environment Information Security Policy and Manual.

Source:

The Basic Act on Cybersecurity

< <https://www.japaneselawtranslation.go.jp/en/laws/view/2760> >

Ministry of the Environment Information Security Policy

<<https://www.env.go.jp/other/gyosei-johoka/sec-policy/full.pdf>>

Ministry of the Environment Information Security Manual (Undisclosed)

**B. Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (if none, “N/A”):**

An English translation of the Terms of Use of the J-Credit Scheme Registry System will be downloadable at the J-Credit Scheme Registry System’s official website in April 2023. It will be sent together with the application.

The document describes how to:

- open accounts in the J-Credit Scheme Registry;
- apply for J-Credit projects’ registration;
- apply for J-Credits’ certification and issuance;
- transfer J-Credits; and
- retire J-Credits and receive retirement confirmation in return.

a)



By July 2023, we plan to create a website that will publish cancellation notices and credit information on the English version of the J-Credit Scheme website. If some airline cancels the credit for CORSIA, we publish cancellation notices and credit information in this website. <Cancellation notices image>

※Sample

Dear Account folder name XXXXXXXXXXXX  
 (Account number : JP-100-20000-00001-XXXXX-00) YYYY MM DD

J-Credit Scheme administrator

Retirement/Cancellation notice

As a result of the Retirement/Cancellation notice based on the J-credit Implementation Outline, we will inform you that it has been processed in the J-Credit Scheme registry system as follows.

Transaction number JP-20000-00000-XXXXX  
 Type of account Depreciation account for J-Credit  
 Account number JP-100-20000-00000-00400-00  
 Process date YYYY MM DD

Credit information

No.	Type	Credit verification number ( : Project name)			
		Credit Particular number			
		Amount (t-CO <sub>2</sub> )	Energy saving (kl : oil equivalent)	Renewable energy (Electricity : Mwh)	Renewable energy (Heat : GJ)
1	○○○	□□□□□ : Project name			
		ZZZ-000-000-000-000-000 ~ ZZZ-000-000-000-000-000			
		XX	XX	XX	XX
2	●●●	■ ■ ■ ■ ■ : Project name			
		ZZZ-000-000-000-000-000 ~ ZZZ-000-000-000-000-000			
		XX	XX	XX	XX
Total		XX	XX	XX	XX

<Purpose>  
 The purpose of use selected in "1. Selection of purpose of use" is printed.  
 <Corporate name of Credit using-Period of usage>  
 Corporation name of Credit using you entered will be printed.  
 Period of Credit using you entered will be printed.  
 <Details of purpose>  
 Details of the retirement/cancellation purpose you entered will be printed.

List any/all international data exchange standards to which the programme’s registry(ies) conform: (Paragraph 2.4 (f))

A. Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The J-Credit Scheme does not have any international data exchange standards because J-Credits are generated from emission reduction/removal activities implemented only in Japan and the Registry accordingly supposes no

connection with other registries.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

Technical options are currently evaluated, for example with a structure in the image below. The determination is also depending on the requirements for serialization of OIMPs and whether the units leave the J-Credit registry or are only transferrable and useable (by means of cancellation) within the J-Credit registry.<Registry Image>

No.	Serial Number	Value of Credit (t-CO <sub>2</sub> )
	CORSIA EEU	Certification Number
1	JCL-XXX-XXX-XXX-XXX-XXX ~ JCL-XXX-XXX-XXX-XXX-XXX	XX,XXX
	○orx	ZZZZZZZ

Are policies and robust procedures in place to...	
a) prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services? ( <i>Paragraph 2.4.6</i> )	<input checked="" type="checkbox"/> YES
b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? ( <i>Paragraph 2.4.6</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a),b)

The J-Credit Scheme is managed by the Ministry of Economy, Trade and Industry, Ministry of the Environment, and Ministry of Agriculture, Forestry and Fisheries. Therefore, the Scheme Management must comply with laws for public servants concerning prevention from financial, commercial or fiduciary conflicts of interest, namely the National Public Service Ethics Act: <https://www.japaneselawtranslation.go.jp/en/laws/view/3803>.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are provisions in place...	
a) ensuring the screening of requests for registry accounts? ( <i>Paragraph 2.4.7</i> )	<input checked="" type="checkbox"/> YES
b) restricting the programme registry (or registries) accounts to registered businesses and individuals? ( <i>Paragraph 2.4.7</i> )	<input checked="" type="checkbox"/> YES
c) ensuring the periodic audit or evaluation of registry compliance with security provisions?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) through c):

**A.** Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a), b)

An entity to open an account in the J-Credit Scheme Registry is requested to:

- perform the account opening procedure on the electronic J-Credit Scheme Registry site in accordance with the Users Manual (JP), Sec 3.1 [https://j-creditregistry.go.jp/docs/japancredit\\_usermanual.pdf](https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf) ; and
- email PDF files of (1) the applicant's Certificate of Incorporation or Memorandum and Articles of Association, (2) the applicant's official document, which authorizes the application for opening an account, (3) the passport (front page and identification page) of the applicant's account manager to be designated, and (4) the email text of "Notice of Completion of Application for Use" sent from the Registry system after performing the aforementioned procedure.

The requested document (1) makes an entity that is to open an account limited to one with legal personality. The outline of opening an account is shown at: <https://japancredit.go.jp/english/account/>. Only registered entities can open an account.

The Japanese website provides for comprehensive information (use machine translation via Google Translate if necessary): <https://japancredit.go.jp/application/account/>

c)

J-Credit Scheme Registry is operating in line with the basic principle on cyber security, responsibility of the Government of Japan, and elaboration of cybersecurity strategy to enhance related policy and measures which are stipulated in the Basic Act on Cybersecurity. Ministry of the Environment, administrator of registry, also has its own Ministry of the Environment Information Security Policy and Manual. The J-Credit Scheme Registry is an Internet-based system operated by a government-commissioned systems engineering company and can be subjected to cybersecurity assessments and regular inspection. The criteria and the inspection of the government-commissioned systems engineering company are as follows:

- The criteria of the government-commissioned systems engineering company  
Ministry of the Environment assesses the security level of an engineering company before entrusting the company with system development. If the developed system involves processing sensitive or proprietary data, the selection process involves risk analysis of potential threats and corresponding measures. After the risk analysis concludes with a positive result, the government can commission the work.

The following is a list of security measures required by the Ministry of the Environment for outsourcers.

- Management System for Ensuring Information Security
- Protecting Confidential Information
- What to do when information security is compromised
- Checking the implementation status of information security measures
- Dealing with Insufficient Implementation of Information Security Measures
- Security measures for subcontractors

After successful completion of the above assessment and risk analysis, the engineering company can proceed

with the contract with the Ministry of the Environment as the outsourcing destination.

- The inspection of the government-commissioned systems engineering company  
An annual third-party system inspection is conducted. It also conducts monthly security patch reviews and makes immediate adaptations in case of emergencies. Adapt once a quarter if not urgent.

Source:

The Basic Act on Cybersecurity

< <https://www.japaneselawtranslation.go.jp/en/laws/view/2760> >

Ministry of the Environment Information Security Policy

<<https://www.env.go.jp/other/gyosei-johoka/sec-policy/full.pdf>>

Ministry of the Environment Information Security Manual

Undisclosed

Ministry of the Environment Information Security Guideline (Undisclosed)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

The English webpage on opening accounts for and offsetting by J-Credits has been released:

<https://japancredit.go.jp/english/account/>

### Question 3.5 Legal nature and transfer of units

Does the programme define and ensure the following:	
a) the underlying attributes of a unit? (Paragraph 2.5)	<input checked="" type="checkbox"/> YES
b) the underlying property aspects of a unit? (Paragraph 2.5)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and b), including their availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The Implementation Outline defines J-Credits as greenhouse gas emission reductions/removals certified under the Scheme.

In terms of the attribution of J-Credits, J-Credits are defined as taking effect when they are recorded in the J-Credit Scheme Registry, and immediately being attributed to a J-Credit Scheme Registry account holder.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

### Question 3.6 Validation and verification procedures

Are standards, requirements, and procedures in place for... ( <i>Paragraph 2.6</i> )	
a) the validation of activities?	<input checked="" type="checkbox"/> YES
b) the verification of emissions reductions?	<input checked="" type="checkbox"/> YES
c) the accreditation of validators?	<input checked="" type="checkbox"/> YES
d) the accreditation of verifiers?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) through d), including their availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a), b)  
 The [Implementation Outline](#) provides in Paragraph 1.5.2 that “To ensure international credibility, the Scheme is based on ISO 14064-2, an international standard on quantification and reporting of emission reductions/removals at the project level, and ISO 14064-3, an international standard on validation and verification of greenhouse gas emission reduction/removal projects. The authorities that can execute validation and verification under the Scheme are bodies that have been authorized in Japan under ISO 14065.”

Please also refer to question 3.3 where you find a workflow, including Validation and Verification. Relevant documents are published on the website (Project Description, Validation Report, Verification Report, Monitoring Report)

c), d)  
 The [Implementation Outline](#) provides in Paragraph 2.5.1 that “The bodies that execute validation or verification in the Scheme must satisfy the following requirements.  
 1) The body has hold ISO 14065 certification corresponding to ISO 14064-2 from a member1 of IAF MLA in Japan. Also, the body may only execute validation or verification for projects using methodologies of the Scheme which are included in its area of certification under ISO 14065.  
 2) The body is registered as a validation or verification authority in the Scheme.

The accreditation framework is stipulated in the [Implementation Outline](#) Paragraph “2.5 Requirements for examining authorities and procedures for registration”, including registration of an auditing company, and the procedure for cancellation or suspension of the same.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

**Question 3.7 Programme governance**

Does the programme publicly disclose who is responsible for the administration of the	<input checked="" type="checkbox"/> YES
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programme? (Paragraph 2.7)	
Does the programme publicly disclose how decisions are made? (Paragraph 2.7)	<input checked="" type="checkbox"/> YES

Provide evidence that this information is available to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The J-Credit Scheme is operated by the Scheme Management consisting of the Ministry of Economy, Trade and Industry, the Ministry of the Environment, and the Ministry of Agriculture, Forestry and Fisheries. Based on the opinion of a Steering Committee consisting of experts, the Scheme has the authority to make and change the J-Credit Scheme Implementation Outline and other rules necessary for implementing the J-Credit Scheme. Rules, including procedural documents, are publicly disclosed on the J-Credit Scheme website <<https://japancredit.go.jp/about/rule/>>, which all Scheme participants can access.

The Scheme Management operates in its capacity as public sector body and must therefore comply with laws for public servants concerning prevention from financial, commercial or fiduciary conflicts of interest, namely the National Public Service Ethics Act: <https://www.japaneselawtranslation.go.jp/en/laws/view/3803>.

The decisions are made public on the website as follows (Japanese, machine translation available for online content):

Revisions of documents: <https://japancredit.go.jp/about/revision/>

Proceedings of the Steering Committee: [https://japancredit.go.jp/steering\\_committee/](https://japancredit.go.jp/steering_committee/)

Proceedings of the Certification Committee: [https://japancredit.go.jp/authentication\\_committee/](https://japancredit.go.jp/authentication_committee/)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none*, “N/A”):

N/A

Can the programme demonstrate that it has... (Paragraph 2.7.2)	
a) been continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) been continuously operational for at least the last two years?	<input checked="" type="checkbox"/> YES
c) a plan for the long-term administration of multi-decadal programme elements?	<input checked="" type="checkbox"/> YES
d) a plan for possible responses to the dissolution of the programme in its current form?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) through d):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a), b)

The J-Credit Scheme was launched in 2013 to consolidate the earlier schemes of Domestic CDM and J-VER into one consistent framework and continues to operate as of 2023.

Past system revisions are organized as updates.

<https://japancredit.go.jp/news/>

c)

According to the Global Warming Prevention Plan, "This system is also necessary to achieve carbon neutrality in 2050. In order to ensure continuity as a system that can be used in fiscal 2030 and beyond, and to continue to actively promote measures to reduce emissions through the introduction of energy-saving equipment and the use of renewable energy by various domestic entities, as well as measures to reduce sinks through appropriate forest management, the government will further invigorate the J-Credit System, which certifies credits that can be used for carbon offsets and the creation of high value-added goods and services." approved by the Cabinet on October 22, 2021, the J-Credit Scheme will continue to operate until at least 2050.

Global Warming Prevention Plan (Japanese), 3.2

<https://www.env.go.jp/content/900440193.pdf>

d)

As mentioned in c), it has been decided by the Cabinet that the J-Credit Scheme will remain in operation for a long time; dissolution of the program is not planned at this time. Accordingly, there are no specific provisions adopted for the event of dissolution of the scheme. However, in such an unlikely case, the J-Credit Scheme is bound by general processes and laws to comply with the principles of good faith and the provisions governing expropriation by the administration. Accordingly, due notice will be ensured and communicated in the event that a political decision to discontinue the scheme has been adopted, which in itself will be the result of a process that is disclosed to the public.

**B. Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):**

N/A

Are policies and robust procedures in place to...	
a) prevent the programme staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services? ( <i>Paragraph 2.7.3</i> )	<input checked="" type="checkbox"/> YES
b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? ( <i>Paragraph 2.7.3</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A. Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:**

The J-Credit Scheme is managed by the Ministry of Economy, Trade and Industry, Ministry of the Environment, and Ministry of Agriculture, Forestry and Fisheries. Therefore, the Scheme Management must comply with laws for public servants concerning prevention of financial, commercial or fiduciary conflicts of interest, namely the National Public Service Ethics Act: <https://www.japaneselawtranslation.go.jp/en/laws/view/3803>.

The Scheme Management owes various decisions to the deliberation of:



- the Steering Committee for the Scheme rule making/revision; and
- the Certification Committee for projects' registration and credits' certification.

Each Committee is established by the Scheme Management (IO, Sec. 2.2) and consists of between 5 and 15 non-governmental experts appointed by the Management (Sec. 2.3). Any committee member who has a special interest in the content of a decision must not participate in voting at the Committee (Sec. 2.4).

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

The requirements for members of the Steering and Certification Committees will be established in institutional documents in April 2023.

If the programme is not directly and currently administered by a public agency, can the programme demonstrate up-to-date professional liability insurance policy of at least USD\$5M? ( <i>Paragraph 2.7.4</i> )	<input type="checkbox"/> YES
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Provide evidence of such coverage:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

N/A The J-Credit Scheme is directly administered by the relevant Japanese government agencies.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

### Question 3.8 Transparency and public participation provisions

Does the programme publicly disclose... ( <i>Paragraph 2.8</i> )	
a) what information is captured and made available to different stakeholders?	<input checked="" type="checkbox"/> YES
b) its local stakeholder consultation requirements (if applicable)?	<input checked="" type="checkbox"/> YES
c) its public comments provisions and requirements, and how they are considered (if applicable)?	<input checked="" type="checkbox"/> YES

Provide evidence of the public availability of items a) through c):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

All stakeholders can access the J-Credit Scheme website and access all of the J-Credit Scheme documents, forms,



approved methodologies, registered projects, issued credits, and decisions by the Management and proceedings of the Steering Committee.

< <https://japancredit.go.jp/about/> >

b)

The J-Credit Scheme confirms matters such as whether examining authorities are in compliance with the laws and regulations of Japan at the time of validation for project registration and at the time of verification for credit certification. Under the J-Credit Scheme, opinions are continuously received from stakeholders, and methodologies and Scheme documents are revised under the Steering Committee with reference to opinions from experts.

c)

Under the J-Credit Scheme, public comments are continuously received from stakeholders, and methodologies and Scheme documents are revised under the Steering Committee with reference to opinions from experts.

In addition, when developing methodologies, public consultation is conducted by the system administrator, in according with the Methodology Development Rules in Paragraph 4.2.

Refer to the document, [https://japancredit.go.jp/english/pdf/04\\_monitoring\\_haisyutsu\\_English.pdf](https://japancredit.go.jp/english/pdf/04_monitoring_haisyutsu_English.pdf)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Does the programme conduct public comment periods relating to... ( <i>Paragraph 2.8</i> )	
a) methodologies, protocols, or frameworks under development?	<input checked="" type="checkbox"/> YES
b) activities seeking registration or approval?	<input checked="" type="checkbox"/> YES
c) operational activities (e.g., ongoing stakeholder feedback)	<input checked="" type="checkbox"/> YES
d) additions or revisions to programme procedures or rulesets?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of any programme procedures referred to in a) through d):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Under the J-Credit Scheme, comments are continuously received from stakeholders and methodologies and scheme documents are revised under the Steering Committee. Scheme documents are revised under the Steering Committee with reference to expert opinions.

In addition, regular briefings are held in each region and a structure is in place to actively gather stakeholder views from stakeholders.

In particular, for the development of methodologies, the acceptance of public comments is defined in the Methodology Development Rules. Methodology Development Rules.

The J-Credit Scheme Secretariat conducts public comments on proposed methodologies.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

### Question 3.9 Safeguards system

Are safeguards in place to address... (Paragraph 2.9)	
a) environmental risks?	<input checked="" type="checkbox"/> YES
b) social risks?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the safeguards referred to in a) and b), including their availability to the public:

**A.** Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Japanese law requires that projects comply with domestic regulations and guidelines, etc. for equipment or fuel, to avoid the risk of violating environmental and social laws and regulations. Laws provide for the definition of environmental and social risks, that these are to be avoided, and how in the event of a breach the causing party is held accountable. This is standard procedure, and it is a prerequisite of a country to apply procedures in accordance with national circumstances and priorities.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the previous application or the Council's approval of programme eligibility (*if none, "N/A"*):

In order to improve the recognition of the safeguards, the relevant rules shall be revised as follows:

- Add an item "When implementing a project, it must comply with relevant laws and regulations, ensure sustainability and environmental and social considerations, and obtain necessary permits and approvals." to the "Requirements to be met by the project" in the Implementation Outlines 3.1.3 and the Implementation Rule (For Project Participants) 2.2.
- Uniformly adding that language to the methodologies as the conditions of application, preparations are being made to list in < Explanation of Conditions of Application > the relevant laws and regulations and issues that should be given special consideration in terms of sustainability and environmental and social considerations, if necessary. With this, the safeguards become subject to validation of a project, and subsequent verifications.

In addition, preparations are being made to clearly state in the Implementation Rule (For Project Participants ) that discussions will be held with interested parties, and in the Implementation Rule (For Examining Authorities) that the implementation of such discussions will be included as a review item in April 2023.

And we will add new check form to J-Credit Scheme application form in April 2023. In this form, if the project is subject to the Environmental Impact Assessment Act, project participant must submission the result of Environmental Impact Assessment.

Environmental Impact Assessment Act

< <https://www.japaneselawtranslation.go.jp/ja/laws/view/3375> >

### Question 3.10 Sustainable development criteria

Does the programme use sustainable development criteria? (Paragraph 2.10)	<input checked="" type="checkbox"/> YES
Does the programme have provisions for monitoring, reporting and verification in accordance with these criteria? (Paragraph 2.10)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

As a public sector body, J-Credit does not plan to maintain a list of sustainable development criteria that goes beyond what is provided for in Japanese laws. Therefore, please refer to the answers provided to Question 3.9.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (if none, “N/A”):

Please refer to the respective explanations about the planned revision of the rules provided in the answers in Part B of Question 3.9 above.

### Question 3.11 Avoidance of double counting, issuance and claiming

<del>Does the programme use sustainable development criteria? (Paragraph 2.10)</del> <i>It appears this question is erroneously showing here, as it is repeating the question asked under 3.10.</i>	<input type="checkbox"/> YES
Does the Programme provide information on how it addresses double counting, issuance and claiming in the context of evolving national and international regimes for carbon markets and emissions trading? (Paragraph 2.11)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the information referred to above, including its availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

#### **National Level:**

The Implementation Outline prohibits double claiming of environmental value, by ensuring no project and no unit is registered twice.

- Cancellation receipts (see explanations in Question 3.3 and 4.7)
- Procedures to deregister a project in a domestically linked scheme if it is transferred to the J-Credit registry. (see explanations in Question 3.4)
- Projects are not allowed communicating and claiming the environmental value twice

Implementation guidelines Paragraph 2.5: “In cases where credits have been transferred (or sold) to other parties, as a general rule, the project participant who transferred (or sold) such credits may not claim the transferred (or sold) credits as the project participant's own emission reductions.”

#### **International Level:**

The decisions of the CMA unambiguously provide that CORSIA eligible units must be authorised by the Government of Japan for use as “other international mitigation purposes”. This implies a corresponding adjustment of the emission levels reported by Japan as a party to the Paris Agreement.

In the same manner for the Japanese Crediting Mechanism, respective regulatory provisions in the national

arrangements of Japan to participate in cooperation under Article 6 will be adopted to allow for the authorisation of CORSIA eligible J-Credits for OIMP use. Adoption of the regulation is subject to the eventual approval of J-Credit as a CORSIA eligible programme.

For JCM such provisions have already been adopted, since the mechanism is the dedicated tool for Japan to engage under Article 6 in relation with the Japanese NDC. The relevant provisions are Article 5 and 6 of the published regulations “Guidelines for the Implementation of the Joint Crediting Mechanism (JCM) in Japan “

[https://www.env.go.jp/earth/20220117\\_JapanJCM%20Gudelines\\_TOR\\_clean%20.pdf](https://www.env.go.jp/earth/20220117_JapanJCM%20Gudelines_TOR_clean%20.pdf)

By means of consistent reporting and corresponding adjustment, double claiming can be prevented at the international level.

On a technical level there might be further deliberations between CORSIA, the Japanese Ministry of Environment and J-Credit regarding the concrete technical implementation, serialization and automated data exchange and reconciliation in the light of the emerging requirements for reporting and registry infrastructure under the UNFCCC.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

**PART 4: Carbon Offset Credit Integrity Assessment Criteria**

*Note*—where “evidence” is requested throughout *Part 3* and *Part 4*, the Programme should provide web links to documentation. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion*”.

*Note*—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

*Note*—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

- Proposed revision(s);
- Process and proposed timeline to develop and implement the proposed revision(s);
- Process and timeline for external communication and implementation of the revision(s).

**Question 4.1 Are additional**

Do the Programme’s carbon offsets... ( <i>Paragraph 3.1</i> )	
a) represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate?	<input checked="" type="checkbox"/> YES
b) exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including their availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)  
 The J-Credit Scheme [Implementation Outline \(IO\)](#) and [Implementation Rule for Project Participants \(IRPP\)](#) set the requirements for projects registered under the Scheme (IO, Sec. 3.1.3; IRPP, Sec. 2.2), one of which is to “demonstrate additionality”. IPRR details how to demonstrate additionality and states that “reduction activities such as the introduction of equipment required by laws and regulations do not possess additionality, and such activities cannot be included as projects under the Scheme” (Sec. 2.2.5).  
 Accordingly, J-Credits represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate.

b)  
 The requirements for projects, which are set in the IO (Sec. 3.1.3) and IPRR (Sec. 2.2), include being “implemented based on Methodologies that have been approved under the Scheme”. Methodologies are designed based on the J-Credit Scheme [Rules for Developing Methodologies for Emission Reduction Projects \(DMER\)](#) and [Rules for](#)

Developing Methodologies for Forest Management Projects (DMFM). DMER/DMFM defines emission reductions, removals, and baseline as follows:

[Emission reductions / removals]

- Emission reductions equal the difference between baseline emissions and emissions after project implementation. (DMER, Sec. 2.3.1)
- Removals are the difference between with-project net removals and baseline net removals. (DMFM, Sec. 2.3)

[Baseline]

- Baseline emissions refers to the assumed amount of greenhouse gases that would have been emitted in the absence of a project when functions of the same type and level as the project (example: power generated, steam supplied, or goods produced) are provided. (DMER, Sec. 2.3.2)
- Baseline scenarios under the forest management activities are based on the assumption that anthropogenic forest management activities as defined under Article 3.4 of the Kyoto Protocol will not occur. With this accounting rule applied to forest management activities, both baseline and with-project removals/emissions shall be calculated at zero, for plots without a record of anthropogenic forest management activities, irrespective of how many tonnes of carbon dioxide are sucked out of the atmosphere by the forest. (DMFM, Sec. 3.7) This method allows only for forest plots with solid track record of anthropogenic management activities to be included in the scope for the calculation of with-project removals and emissions. For instance, if a project has some patches of forest plots with a total area of 10 hectares for which some records of management activities can be verified within the entire project boundary spanning 100 hectares, then only the plots of 10 hectares can be included in the scope of calculation with the rest of 90 hectares being out of scope. The baseline setting as such is designed to align itself with the narrow approach adopted in the NDC of Japan for the accounting of forest carbon removals with the reference level being determined as zero.
- (For afforestation/reforestation activities, baseline removals refers to) CO<sub>2</sub> removals associated with the growth of living biomass in the use of land before conversion to forest. Removals due to the growth of living biomass in pre-conversion farmland (fields, gardens), grasslands, development land, and so forth are not recorded in Japan's national greenhouse gas inventory, so baseline removals are 0. (DMFM, Sec. 3.7)

Furthermore, DMER stipulates that, when projects are newly implemented (not replacing prior activities) or pre-project facilities are old enough to be replaced, baseline scenarios should be set in light of the most disseminated kinds of facilities and/or fuels or recommended levels of efficiency (namely the “top runner standards” provided in Article 78 of the Act on the Rational Use of Energy (Act No. 74 of 2011)).

Accordingly, J-Credits represent greenhouse gas reductions or removals exceeding ones that would otherwise occur in conservative, business-as-usual scenarios.

In addition, the validation is carried out under ISO 14064-3, which follows the principle of conservativeness, i.e. the validation body includes in its assertion that the calculation must not lead to an overestimation of emission reduction, and assesses the projects accordingly.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Is additionality and baseline-setting... ( <i>Paragraph 3.1</i> )	
a) assessed by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES
b) reviewed by the programme?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including their availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)  
The requirements for projects include being “validated by a validation authority” in addition to aforementioned “demonstrate additionality” and “implemented based on Methodologies that have been approved under the Scheme”.  
The examining authorities, which are registered as validation or verification authorities in the Scheme, must hold ISO 14065 certification corresponding to ISO 14064-2 from a member of IAF MLA in Japan (IO, Sec. 2.5.1) and conduct validation and verification based on the principles of ISO 14064-3 including “independence” for which examining authorities, as third parties independent from project participants, must always maintain objectivity when conducting validation and verification (The J-Credit Scheme Implementation Rule for Examining Authorities (IREA), Sec. 2.2).

b)  
The IO, IRPP, DMER/DMFM and Methodologies, which provide rules for additionality and baseline-setting, are reviewed by the Scheme Management (ministries in charge of the Scheme) and amended by the Steering Committee as needed.  
Specifically, the baseline review is governed by the following sections:

- IO sec1.2 and 1.5.3
- IRPP sec 2.2.5 and 3.3
- DMER 3.6 and 3.7, 3.9

For example: the list of methodology-based cases in which the evaluation of additionality can be omitted (the so-called “positive list”) is annually reviewed its validity by the Management and approved by the Steering Committee; and the baseline facility set in the Methodology EN-S-006 (Introduction of high efficiency lightning facilities) was changed from fluorescent to LED through the Management’s proposal and the Steering Committee’s approval in light of the facilities’ dissemination. Moreover, baseline-setting by the “top runner standards” is automatically updated when the standards are revised by the Government.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Identify one or more of the methods below that the programme has procedures in place to ensure, and to support activities to analyze and demonstrate, that credited mitigation is additional; which can be applied at the project-and/or programme-level: (*Paragraphs 3.1, and 3.1.2 - 3.1.3*)



- ☒ Barrier analysis
- ☒ Common practice / market penetration analysis
- ☒ Investment, cost, or other financial analysis
- ☒ Performance standards / benchmarks
- ☒ Legal or regulatory additionality analysis (as defined in *Paragraph 3.1*)

Summarize and provide evidence of the policies and procedures referred to in the above list, including describing any/all additionality analyses and test types that are utilized under the programme:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

IPRR (Sec. 2.2.5) stipulates that a project is evaluated for additionality according to whether or not:

- (1) economic and/or general practical barriers exist; and
- (2) a project activity such as the introduction of equipment is not required by laws and regulations.

The criteria for determining the presence of economic barriers are as follows:

*[Projects involving the introduction of equipment]*

The investment recovery period of the introduced equipment is at least 3 years, or running costs are increased after the project implementation.

The investment recovery period of a retrofit project is determined by the following formula, as a general rule.

Investment recovery period = (equipment investment costs – subsidies) / (reduction in annual running costs) ≥ 3

*[Projects involving no introduction of equipment]*

There is an increase in running costs after project implementation.

*[Forest management activities]*

Profits accrued from the implementation of the project during the whole crediting period including subsidies fall below the total expenses including borrowing interests. For the estimation of the total expenses, project proponents can take into account long-term expenditures required for the sound growth of forest stands before they reach maturity. Before, the additionality assessment was undertaken by simply comparing the estimated total cost incurred and total profits gained during the crediting period. However, this method was found to have a critical flaw in cases where a project involves final felling and subsequent reforestation because the profits from the final felling are included as a whole whereas only a fraction of the costs for reforestation is counted with the real costs for ensuring sound growth of the stands reforested extending far beyond the crediting period. Hence, the additionality assessment method was revised in 2022 to reflect the long-term nature of forest management. (Methodology FO-001, Sec. 7)

When determining additionality through a Barrier Analysis, the proponent needs to take the following points into consideration (DMER, sec 3.9.1):

- There are identifiable barriers that pose an obstruction to adoption of the technology in question.
- It can be rationalized that the identified barriers are actually hindering adoption of the technology.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A”



that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

If the Programme provides for the use of method(s) not listed above, describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

None

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types), does the programme provide clear evidence on how the activity was determined to be additional? ( <i>Paragraph 3.1</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and b) their availability to the public:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

The validity of the aforementioned list of methodology-based cases of automatic additionality determination (the positive list) is reviewed annually by checking the cases that have a high probability of additionality (economic barriers and general practical barriers). In principle, high probability is determined based on whether or not it is at least 95% reliable that a project subject to a Methodology has additionality. In order to satisfy this criterion, conditions may be added, such as if a technology specified in the Methodologies is adopted in the family division. (DMER sec 3.9.1)

b)

The positive list is subject to annual review by the Steering Committee (IREA, Section nnn). The positive list is available under FAQ 5-5 in the Scheme’s official website and is revised with the Steering Committee’s annual approval (with amendments as needed) of the list. Documents used for the Steering Committee’s deliberation on the positive list are also available to the public on the website.

[FAQ] <https://japancredit.go.jp/faq/>

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none,*

“N/A”):

English version of Positive List will be posted on the J-Credit Scheme website in April 2023.

Explain how the procedures described under Question 4.1 provide a reasonable assurance that the mitigation would not have occurred in the absence of the offset programme: (*Paragraph 3.1*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

It is a requirement that projects “demonstrate additionality” (IO, Sec. 3.1.3; IPRR, Sec. 2.2), and additionality as a principle of the J-Credit Scheme implies that emission reductions/removals certified as J-Credits constitute additional emission reductions/removals that would not have implemented in the absence of the Scheme (IO, Sec. 1.5.3). The following elements ensure additionality:

At the Methodological level: The methodologies developed are assessed by the Steering Committee against the requirements for additionality determination set out in the IRPP (Sec. 2.2.5) and Methodology Development Rule MDER (Sec. 3.9).

At Project level: The proponents must document in the project description how additionality is determined for the project or programme. The project description is subject to a validation by examining authorities to assure conservativeness and consistency with the requirements set out in the Methodology (IREA, Sec. 1.4 and 2.1).

Accordingly, it is reasonably assured that the emission reductions/removals in J-Credit projects would not have occurred in the absence of the Scheme.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none*, “N/A”):

N/A

**Question 4.2** Are based on a realistic and credible baseline

Are procedures in place to... ( <i>Paragraph 3.2</i> )	
a) issue emissions units against realistic, defensible, and conservative baseline estimations of emissions?	<input checked="" type="checkbox"/> YES
b) publicly disclose baselines and underlying assumptions?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including how “*conservativeness*” of baselines and underlying assumptions is defined and ensured:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

The Methodology Development Rule (Emission Reduction) DMER stipulates in Sec. 2.3.3 that, when projects are newly implemented (not replacing prior activities) or pre-project facilities are old enough to be replaced, baseline scenarios should be set in light of the most disseminated kinds of facilities and/or fuels or recommended levels of efficiency (namely the “top runner standards” provided in Article 78 of the Act on the Rational Use of Energy (Act No. 74 of 2011))

<https://www.japaneselawtranslation.go.jp/en/laws/view/71>

For example, Methodology EN-S-001 (Introduction of high efficiency boilers) developed in accordance with DMER stipulates, for greenfield boiler projects, that:

[Identification of equipment]

- The fossil fuel used may be city gas (or LNG) if a city gas (or LNG) pipeline (branch) has been laid by the time the equipment goes into operation or LPG if pipeline has not been laid, in light of conservative emission level of those fuels.

[Setting equipment efficiency]

- An average value of the catalogue efficiencies of plural (in principle, three or more) types of boilers in the market when applying for project registration is set. The equipment is selected from equipment made by leading manufacturers based on market share, etc. If there is a large discrepancy in the efficiency of equipment from leading manufacturers, from a conservative standpoint, those not with average but with high efficiency should be selected.

Accordingly, J-Credits are issued against realistic, defensible, and conservative baseline estimations of emissions.

b)

Baselines and underlying assumptions are set in Methodologies that are publicly available at the J-Credit Scheme’s official website. Likewise, the rules for developing methodologies are publicly available. (See “Identification of J-Credit Documents and their publication sources” above).

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none*, “N/A”):

N/A

Are procedures in place to ensure that <i>methods of developing baselines</i> , including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? ( <i>Paragraph 3.2.2</i> )	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The principle of the J-Credit Scheme provided in IO, Sec. 1.5 includes “conservativeness”, which stipulates that the Scheme documents specify procedures to ensure that emission reductions/removals are not over-estimated. Based

on this principle, all the rules including MCER, MFFM, DMER and Methodologies are designed not to over-estimate emission reductions. For examples:

- Grid power emission factors are provided on a year-by-year basis in the Attachment of MCER. Since the factors tend to decline as renewable-energy power generation increases, their year-by-year application prevents over-estimation of the calculation of baseline emissions.
- DMER stipulates in Sec 2.3.2 that projects in which equipment using fossil fuels is introduced (or switched to) after project implementation, as a general rule, the only fossil fuel that can be used in major emission activities is city gas (or LNG), or LPG only in the area without city gas pipeline, in light of conservative emission level of those fuels.
- Net carbon removals in the forest management activities are calculated based on the stock-change approach by applying one of the growth tables developed for each tree species. Generally, there are multiple growth tables for each tree species depending on the site productivity and MCFM requires project proponents to measure the height of trees for each sampling plot established per 30 hectares to determine the growth table to be used for the calculation of annual net increase of carbon stock in a conservative manner.
- Based on DMER, Sec. 2.3.3, some methodologies set the baseline efficiencies by the “top runner standards”, and those efficiencies are automatically updated when the standards are revised by the Government.
- Methodologies’ baseline-settings are reviewed by the Scheme Management and revised by the Steering Committee, as needed, in light of the facilities’ dissemination. For example, the baseline facility set in the Methodology EN-S-006 (Introduction of high efficiency lightning facilities) was changed from fluorescent to LED.

The answer to Question 4.2 explains, how on programme-level conservative baseline determination is provided. The baselines are set at the level of the methodologies and adopted by the steering committee against the requirements set out in the DMER and the IRPP.

DMER stipulates in Sec 2.3.2 that projects in which equipment using fossil fuels is introduced (or switched to) after project implementation, as a general rule, the only fossil fuel that can be used in major emission activities is city gas (or LNG), or LPG only in the area without city gas pipeline, in light of conservative emission level of those fuels.

Methodologies’ baseline-settings are reviewed by the Scheme Management and revised by the Steering Committee, as needed, in light of the facilities’ dissemination. For example, the baseline facility set in the Methodology EN-S-006 (Introduction of high efficiency lightning facilities) was changed from fluorescent to LED.

Some methodologies set the baseline efficiencies by the “top runner standards”, and those efficiencies are automatically updated when the standards are revised by the Government.

Grid power emission factors are provided on a year-by-year basis in the Monitoring and Calculation Rule for Emission Reduction Projects (MCER, Appendix). Since the factors tend to decline as renewable-energy power generation increases, their year-by-year application properly prevent over-estimation of the calculation of baseline emissions.

**B. Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):**

N/A

Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? ( <i>Paragraph 3.2.3</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

As mentioned above, the baselines of methodologies are reviewed by the Scheme Management and revised by the Steering Committee, as needed, in light of the facilities’ dissemination. For example, the baseline facility set in Methodology EN-S-006 (Introduction of high efficiency lightning facilities) was changed from fluorescent to LED.

Some methodologies set the baseline efficiencies by the “top runner standards”, and those efficiencies are automatically updated when the standards are revised by the Government.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

#### Question 4.3 Are quantified, monitored, reported, and verified

Are procedures in place to ensure that...	
a) emissions units are based on accurate measurements and valid quantification methods/protocols? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES
b) validation occurs prior to or in tandem with verification? ( <i>Paragraph 3.3.2</i> )	<input checked="" type="checkbox"/> YES
c) the results of validation and verification are made publicly available? ( <i>Paragraph 3.3.2</i> )	<input checked="" type="checkbox"/> YES
d) monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES
e) mitigation is measured and verified by an accredited and independent third-party verification entity? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES
f) <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? ( <i>Paragraph 3.3</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through f):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

The principle of the J-Credit Scheme provided in IO, Sec. 1.5 includes “accuracy”, which stipulates that the Scheme documents specify quantification procedures that minimize bias and uncertainty in the data used for estimation. Based on this principle, MCER sets the three categories of monitoring methods of activity amounts and limits the two listed below, where monitored values may be used as is in calculations (IO, Sec. 2.1).

Category	Monitoring method	Example of monitoring method
A	Methods based on amounts purchased	The amount of fuel supplied (amount of fuel used by the project participant), measured by the fuel supplier, is tracked by means of delivery slips
B	Methods based on measurement by measuring instruments	The amount of fuel used is tracked by project participants themselves by means of fuel gauges

- If Category A applies, the data can be used as is in calculations because, in principle, amounts purchased are to be properly measured using instruments specified in the Measurement Act.
- If Category B applies, measuring instruments based on the Measurement Act must be used to appropriately read the indicated values. Appropriately read values may be used as is in calculations.

Category-C monitoring method applies where Category A or Category B cannot apply and must produce values that are equivalent to or more conservative than the values found in Category A or Category B. If monitored values are not Category A/B-equivalent, they must be conservatively corrected with estimation error to lead less amount of emission reductions (MCER, Sec. 2.1.3). This is based on the “conservativeness” principle provided in IO, Sec. 1.5, as well as “accuracy” principle, and validates and verifies the values in PDDs and Monitoring Reports.

On the other hand, MCFM provides that measurements of forest area where trees were planted, nurtured, and thinned, the most basic parameter in calculating removals, must achieve an accuracy with a closure difference of 5/100 or coordinate values of 3 meters or less. It is also stipulated that area measurement results include inaccuracies caused by human error, so for the forest area, a value equal to the measured area times 0.9 must be used as the monitoring result (Sec. 2.3.3). In addition, the stem volume growth, another basic parameter, is to be read in the yield estimate table of site index conservatively identified as low as probable. These considerations for accuracy and conservativeness validate and verify calculation of removals.

b)

As mentioned in the answer to Q3.3, J-Credits are issued after the following process (IO, Sec. 3.1.1).

1. PDD validation by the examining authority
2. Project registration by the Scheme Management after due deliberation of the Certification Committee
3. Implementation of the emission reduction/removal activity and its monitoring
4. Monitoring report verification by the examining authority
5. Emission reduction/removal certification by the Management after due deliberation of the Committee

Exceptionally in projects based on EN-S-040 (Use of concrete containing less portland cement), verification/certification may be done simultaneously with, but not prior to, validation/registration.

c)

Validation reports and verification reports of all the registered/certified projects are downloadable at:

<https://japancredit.go.jp/project/>; and <https://japancredit.go.jp/credit/>.

d)

While measuring and reporting may be conducted at any time Project Participants want, monitoring frequency/interval is specified in Sec. 6 of each Methodology. Annual values of parameters such as calorific values and emission factors, which can fluctuate year-by-year, are given in the Attachments of MCER.

e)

As mentioned in the answer to Q3.3 as well as (b) in this section, emission reductions/removals must be verified by the examining authorities before J-Credits issuance. The examining authorities that can execute validation and verification under the J-Credit Scheme are bodies that have been authorized in Japan under ISO 14065 (IO, Sec. 1.5.2). The validation and verification procedures are stipulated in IREA prepared in compliance with ISO 14064-2: 2019.

The examining authorities, and the Methodology categories on which they can validate and verify projects based, are listed at: <https://japancredit.go.jp/about/vvb/>.

f)

As mentioned in the answer to Q3.3 as well as (b) in this section, implementation of the emission reduction/removal activities and its monitoring are followed by Monitoring Report verification, emission reduction/removal certification, and J-Credits issuance.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are provisions in place... ( <i>Paragraph 3.3.3</i> )	
a) to manage and/or prevent conflicts of interest between accredited third-party(ies) performing the validation and/or verification procedures, and the programme and the activities it supports?	<input checked="" type="checkbox"/> YES
b) requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?	<input checked="" type="checkbox"/> YES
c) to address and isolate such conflicts, should they arise?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

In Sec. 3.3 entitled “conflict of interest investigation”, IREA provides that examining authorities, based on



information obtained on the project details and the project site before forming validation and verification plans, must identify those (e.g., project participants, other related businesses) involved in projects to be validated and verified, then be sure to avoid any conflicts of interest with those parties, and must conduct a conflict of interest investigation based on the relevant internal rules and determine whether or not there is a conflict of interest.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are procedures in place requiring that... ( <i>Paragraph 3.3.4</i> )	
a) the renewal of any activity at the end of its crediting period includes a reevaluation of its baselines, and procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario?	<input checked="" type="checkbox"/> YES
b) the same procedures apply to activities that wish to undergo verification but have not done so within the programme’s allowable number of years between verification events?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including identifying the allowable number of years between verification events:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)  
 An emission reduction project’s certification (crediting) period of 8 years can be extended only if a project resets its baseline and still expects emission reduction when the original certification (crediting) period ends (IO, Sec. 1.6: Extension of certification period). A project participant, who is to conduct such extension by resetting the baseline, must submit a notice of PDD changes to the examining authority and, if necessary, have the PDD changes revalidated by the authority. This procedure can be taken from the day one year before the ending date of the original certification (crediting) period to the closing day of applying for certification stipulated in IRPP, Sec.6.4 (IRPP, Sec. 2.2.3).

A forest management project, of which certification (crediting) period can be selected by the Project Participant from 8-16 year range at the project registration, may not extend its original certification (crediting) period but can be re-registered with the same forest if its management continues. On the contrary, an emission reduction project with the identical facility and/or activity, of which certification (crediting) period has ended, may not be registered again (IO, Sec. 1.6: Certification period).

b)  
 As described above, a Project Participant may undergo verification and certification at any time and frequency as it wants. However, the final certification of a project must be applied within one year after the ending date of the certification (crediting) period (IRPP, Sec. 6.4).



**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are procedures in place to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? ( <i>Paragraph 3.3.5</i> )	<input checked="" type="checkbox"/> YES
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Provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

As mentioned in the answer to Q3.3, no J-Credit is issued before verifying and certifying results of emission reduction/removal activities, but J-credit is awarding an upfront-issuance for carrying out tree planting on clear-felled forest plots by using the buffer.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

#### Question 4.4 Have a clear and transparent chain of custody

*SECTION III, Part 3.4—Identification and tracking* includes questions related to this criterion. No additional information is requested here.

#### Question 4.5 Represent permanent emissions reductions

List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Forest management activities involving three carbon removals methodologies are identified as the activity type to have a potential risk of reversals.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The minimum scale of reversals is not clearly defined in the rule and guidance. However, IRPP provides that the project proponent shall either compensate for reversals resulting from unplanned logging and land conversion or notify the Management of reversals resulting from natural disturbances and unavoidable land expropriation, regardless of their scale (even when 1 tonne of CO2 is reversed).

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

For sectors/activity types identified in the first question in this section, are procedures and measures in place to require and support these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? ( <i>Paragraph 3.5.2</i> )	<input checked="" type="checkbox"/> YES
b) monitor identified risks of reversals? ( <i>Paragraph 3.5.3</i> )	<input checked="" type="checkbox"/> YES
c) mitigate identified risks of reversals? ( <i>Paragraph 3.5.3</i> )	<input checked="" type="checkbox"/> YES
d) ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA? ( <i>Paragraph 3.5.4</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Japan is a disaster-prone country with its archipelago characterized by steep mountainous slopes and fragile terrestrial formation, posing high risks of natural disturbance across the country. With this fundamental nature, the forest management activities under the J-Credit Scheme adopt an across-the-board approach for the risk assessment of reversals rather than requiring each of the project proponents to undertake risk assessment of their own. Specifically, in addition to each project notifying the Management of reversals that have occurred on credited forest lands, the ratio of the area and/or volume affected by natural disturbance such as thunder, typhoons, earthquakes, wild fires, pests and diseases, wild animals, etc. to the nation’s total forest area and/or growing stock is calculated each year, and then the amount of units computed by multiplying the total J-credits, which are issued under the forest carbon removals methodologies and are still left in the ordinary registry account (before cancelled), by the same ratio are transferred from the buffer account to the cancellation account.

Three percent of the J-credits issued under the forest management activities shall be transferred to the buffer account held by the Management.

J-credit scheme has a two-pronged approach for the full compensation of reversals depending on whether the reversal event is caused by external factors or by land management practices as part of economic activities. In case of reversals resulting from land management practices such as unplanned logging and land conversion, project proponent shall compensate for the loss of crediting benefits whereas in case of reversals resulting from external factors such as natural disturbances and unavoidable land expropriation, project proponents shall notify

the Management of the occurrence of such events, after which the Management transfers the corresponding J-credit units in the buffer account to the cancellation account.

The reporting period for such reversals extends beyond the crediting period by ten years.

(see section 3.3 of IO and section 8.1 and 8.2 of IRPP)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are provisions in place that... ( <i>Paragraph 3.5.5</i> )	
a) confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input type="checkbox"/> YES
c) confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c), including indicating the *number of days within which activity proponents must notify the programme of a material reversal event*:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

See answer to the previous question.

The deadline for reporting reversal events is not specified. Instead, IRPP requires project proponents to report them immediately after being made aware of. (8.2 of IRPP)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? ( <i>Paragraph 3.5.6</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to

follow-up discussions and written questions pertaining to this topic:  
 See answers to the previous two questions.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):  
 N/A

Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? ( <i>Paragraph 3.5.7</i> )	<input checked="" type="checkbox"/> YES
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Click or tap here to enter text. We understand the full compensation mechanisms are in place in the J-Credit scheme as demonstrated by section 3.3 of IO and section 8.1 and 8.2 of IRPP given that nation-wide occurrence of natural disturbance, both within and outside project areas, is factored into the corresponding cancellation of reversals.

**Question 4.6 Assess and mitigate against potential increase in emissions elsewhere**

List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk of material emissions leakage:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Under the J-Credit Scheme, all GHG emissions attributed to a project, whether inside or outside project boundaries, must be identified in accordance with Rules for developing Methodologies DMER. All emissions that are attributable to the operation are accounted for as project emissions. If a emission reduction project produces a good or service for a market, it can not claim emission reductions from reducing the output, because other participants in that market will correspondingly increase their production, and emissions are shifted from the project perimeter to other production facilities, and no emissions are reduced. It therefore is relevant, what sector this project operates in, and for what it claims emission reduction.

In Sheet A of Annex B the following sectors are included in the scope of the programme:

Energy saving	Reducing energy-derived CO2 by reducing the use of fossil fuels such as coal, petroleum, and natural gas.	No risk of leakage, no reductions are claimed by reducing production. Emission reduction proportional to output.
Renewable Energy	Reducing energy-derived CO2 by substituting fossil fuels such as coal, petroleum, and natural gas for renewable energy.	No risk of leakage, no reductions are claimed by reducing production. Emission reduction proportional to output.
Industrial Process	Reducing greenhouse gases emitted by chemical or physical changes in industrial processes.	No risk of leakage, no reductions are claimed by reducing production. Emission reduction proportional to output.
Waste	Reducing greenhouse gases emitted	No risk of leakage, no reductions are claimed by

	from waste treatment.	reducing production. Emission reduction proportional to output.
Agriculture	Reducing greenhouse gases emitted from livestock or agricultural land in the agricultural field.	Risk of leakage, where climate friendly agricultural production leads to reduced <b>output per area</b> , that will be set off by traditional agricultural practice. However, renewable energy, methane avoidance from ruminants, N2O reduction from fertilizer, composting, etc. are not affected by hat risk.

Apart from Forestry sinks, only the land-based projects in agriculture are susceptible for leakage. However, there is no methodology included in the scope of the programme (Sheet B), therefore there is no material risk for leakage of emissions.

Projects under the methodology FO-001 (forest management activity) shall be based on the entire area of a 5-year forest management plan that has been approved by the authorities and PDD thereof shall include a schedule of forestry operations such as silvicultural practices, tending, thinning and final felling planned to be carried out. As such, a forest management project is in principle designed to incentivize additional forest management activities involving robust plans for the production of timber, which is less energy intensive and thus a requisite for achieving net zero, rather than simply seeing the forest as a reservoir of carbon pools. Likewise, the baseline scenarios under the forest management activities are defined as the case where no anthropogenic forest management activities are undertaken with the baseline removals and emissions being calculated as zero, while the calculation of with-project removals and emissions is confined to forest plots with proven evidence of anthropogenic management activities. Given this basic principle of the design of the forest management project, no material risk for leakage of emissions is attributable to the Forest Management Project under the J-Credit Scheme. Hence, there is no provision in the rule and standards requiring proponents to undertake leakage risk assessment.

**B. Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none*, “N/A”):**

N/A

Are measures in place to assess and mitigate incidences of material leakage of emissions that may result from the implementation of an offset project or programme? ( <i>Paragraph 3.6</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A. Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:**

In the J-Credit Scheme, leakage of emissions is defined as result from “emission activities that are outside of the main emission activities and attributable to project implementation”, or “incidental emission activities” (DMER, Sec. 1.2). As well as main emission activities, which is defined as “direct emission activities necessary for realizing the functions obtained through projects”, incidental emission activities “should be considered in the calculation of emissions reductions” based on DMER, Sec. 2.4.

Accordingly, the Section 2 of each emission-reduction Methodology identifies the relevant emission activities that

should be considered in the calculation of emissions reductions and extensively include the incidental emission activities where necessary. For example, Methodology EN-R-001 (Fuel switch from fossil fuel or grid power to biomass solid fuel: woody biomass fuel) lists the following incidental emission activities related to:

- transport of raw materials for biomass fuel;
- manufacture of biomass fuel;
- transport of biomass fuel; and
- additional facilities for using biomass fuel, such as conveyors, hoppers and blowers.

Methods to calculate incidental emissions after project implementation are stipulated in the Section 3 of each emission-reduction Methodology as well as baseline incidental emissions in the Section 5. For conservative calculation of emission reductions, only baseline incidental emissions may be omitted to calculate (DMER, Sec. 3.7).

For incidences of material leakage associated with forest management activities, see answer to the previous question.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? ( <i>Paragraph 3.6.2</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

See answer in previous page.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are procedures in place requiring and supporting activities to monitor identified leakage? ( <i>Paragraph 3.6.3</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

See answer in previous page.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? ( <i>Paragraph 3.6.4</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

[See answer in previous page.](#)

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

**Question 4.7 Are only counted once towards a mitigation obligation**

Does the Programme have measures in place for the following...	
a) to ensure the transparent transfer of units between registries; and that only one unit is issued for one tonne of mitigation ( <i>Paragraphs 3.7.1 and 3.7.5</i> )	<input checked="" type="checkbox"/> YES
b) to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? ( <i>Paragraphs 3.7.2 and 3.7.6</i> )	<input checked="" type="checkbox"/> YES
c) to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? ( <i>Paragraph 3.7.7</i> )	<input checked="" type="checkbox"/> YES
d) to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities such that double claiming does not occur between the airline and the host country of the emissions reduction activity? ( <i>Paragraph 3.7.3</i> )	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

A J-Credit can only be held in an account in the J-Credit Scheme Registry and may not be transferred to and held in accounts of other schemes.

Only one unit of J-Credit is issued for one tonne of emission reduction/removal as a credit serial number issued to identify J-Credits in one-tonne units (IO, Sec. 1.2).

b)



An issued and/or transferred J-Credit takes effect when it is recorded in an account of the J-Credit Scheme Registry and is attributed to a holder of the account (IO, Sec. 2.3). A Registry account can be opened and maintained by a single entity in accordance with the IO, sec. 3.2

Accordingly, one unit of J-Credit is issued or transferred to, or owned or cancelled by, only one entity at any given time.

c)  
As mentioned above, an issued and/or transferred J-Credit can be recorded in an account of the J-Credit Scheme Registry at any given time (IO, Sec. 3.2), which prohibits the double-holding/selling of a single unit of J-Credit.

d)  
Japan will be correspondingly adjusting its emission levels for emission reductions accounted for under CORSIA, in accordance with the decisions under the Paris Agreement and corresponding national arrangements. Please refer to the answer in question 3.11 Avoidance of double counting, issuance and claiming.

**B. Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (if none, “N/A”):**

d)  
The relevant rules will be prepared a similar fashion as for JCM and adopted upon approval of J-Credit as an eligible programme.

Does the Programme have procedures in place for the following: (Paragraph 3.7.8)	
a) to obtain, or require activity proponents to obtain and provide to the programme, written attestation from the host country’s national focal point or focal point’s designee?	<input checked="" type="checkbox"/> YES
b) for the attestation(s) to specify, and describe any steps taken, to prevent mitigation associated with units used by operators under CORSIA from also being claimed toward a host country’s national mitigation target(s) / pledge(s)?	<input checked="" type="checkbox"/> YES
c) for Host country attestations to be obtained and made publicly available prior to the use of units from the host country in the CORSIA?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

**A. Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:**

Since J-Credits are generated from GHG emission reduction/removal activities implemented only in Japan, no host country exists in the J-Credits Scheme.

Retirement of J-Credits are electronically processed at the Scheme Registry system and are accompanied with immutable evidence of retired credit and retiring entities and purposes. The system will be modified by the end of July 2023 to recognize J-Credits retired for the CORSIA and other purposes within Japan and to prevent them from being doubly retired for other offsetting inside and outside Japan.

a), b) ,c)  
Please see B.



**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

It will be stipulated that J-Credit offsetting for the CORSIA requires corresponding adjustments at the NDC of Japan in IO by the end of July 2023. Also refer to answer to question 3.11. No other country will be involved in the authorisation of CORSIA eligible J-Credits for use as OIMPs, and the respective authorisation notes will be issued by the competent authority under the national arrangements of Japan. The authorisation notes for certified credits will be made publicly available and also accounted for under the submission of Japan’s emission data to the UNFCCC.

a)

The webpage to disclose evidential notices of J-Credit retirements for the CORSIA will be released by the end of July 2023.

b)

As mentioned above, J-Credits retired for the CORSIA will be systematically prevented from being doubly retired for other offsetting inside and outside Japan.

c)

The webpage to disclose evidential notices of J-Credit retirements for the CORSIA will be released by the end of July 2023.

Does the Programme have procedures in place requiring... ( <i>Paragraph 3.7.9</i> )	
a) that activities take approach(es) described in (any or all of) these sub-paragraphs to prevent double-claiming?	<input checked="" type="checkbox"/> YES
<input checked="" type="checkbox"/> Emissions units are created where mitigation is not also counted toward national target(s) pledge(s) / mitigation contributions / mitigation commitments. ( <i>Paragraph 3.7.9.1</i> )	
<input checked="" type="checkbox"/> Mitigation from emissions units used by operators under the CORSIA is appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions. ( <i>Paragraph 3.7.9.2</i> )	
<input checked="" type="checkbox"/> Programme procedures provide for the use of method(s) to avoid double-claiming which are not listed above ( <i>Paragraph 3.7.9.3</i> )	
b) that Host Country attestations confirm the use of approach(es) referred to in the list above?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

IRPP stipulates that, in cases where credits have been transferred (or sold) to other parties, as a general rule, the project participant who transferred (or sold) such credits may not claim the transferred (or sold) credits as the project participant's own emission reductions (Sec. 2.5).

Since J J-Credits are generated from GHG emission reduction/removal activities implemented only in Japan, no

host country exists in the J-Credits Scheme. J-Credits can also be retired to offset GHG emissions occurred outside Japan, such as in international aviation and shipping and overseas manufacturing, only when the offsetting is voluntary, i.e. not accounted for under the provisions of CORSIA. Such voluntary offsetting does not include one that requires corresponding adjustments.

The regulatory considerations are initiated regarding how the Japanese government will govern authorisations of J-Credits for CORSIA, similar to the provisions already established for the JCM (see Answer to Question 3.11). By the end of July 2023, IO will be amended to stipulate that J-Credit offsetting for the CORSIA requires corresponding adjustments at the NDC of Japan, and the Scheme Registry system will be modified to recognize J-Credits retired for the CORSIA.

b)

As mentioned above, since J J-Credits are generated from GHG emission reduction/removal activities implemented only in Japan, no host country exists in the J-Credits Scheme.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

N/A

Does the Programme... ( <i>Paragraph 3.7.10</i> )	
a) make publicly available any national government decisions related to accounting for units used in ICAO, including the contents of host country attestations described in paragraph 3.7.8?	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

a)

Please see B.

b)

As mentioned above, since J J-Credits are generated from GHG emission reduction/removal activities implemented only in Japan, no host country exists in the J-Credits Scheme.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

a)

See previous answers, specifically to question 3.11. Japan will implement a procedure, similar to the one for the JCM, as a precondition to eligibility under CORSIA.

Does the Programme have procedures in place to compare countries’ accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme	<input checked="" type="checkbox"/> YES
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and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (Paragraph 3.7.11)	
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Under the J-Credit Scheme, all J-Credits can be traced in the registry system from issuance to retirement/cancellation. In addition, the J-Credit Scheme is operated by the Ministry of Economy, Trade and Industry, the Ministry of the Economy, and the Ministry of Agriculture, Forestry and Fisheries as the Management, and thus, it can be confirmed that credits intended to be used in the CORSIA will not be double claimed. The respective accounting provisions will be established in the regulation of the authorisation of J-Credits and in accordance with the national arrangements of Japan to report its emissions to the UNFCCC.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the previous application or the Council's approval of programme eligibility (if none, "N/A"):

N/A

Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country's national accounting focal point or designee otherwise attested to its intention to not double claim? (Paragraph 3.7.13)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme's original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

The authorization of J-Credits will occur under the oversight of the competent ministry and occur in a consistent regulation and a comprehensive registry. No other country or focal points are involved, and the registry provides for unambiguous authorization of uses, cancellation notifications upon use and consistent reporting in the framework of national regulatory arrangements. Therefore, double claiming is excluded.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in "A" that were initiated following the previous application or the Council's approval of programme eligibility (if none, "N/A"):

N/A

Would the Programme be willing and able, upon request, to report to ICAO's relevant bodies, as requested, performance information related to, <i>inter alia</i> , any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (Paragraph 3.7.12)	<input checked="" type="checkbox"/> YES
---	---

J-Credit will be able to provide a complete set of data to ICAO, since its registry contains any and all mitigation projects in Japan's territory. This data can be cross referenced with national data reported to the UNFCCC and data

from JCM. Data reconciliation is coordinated by the competent Ministry with consistent accounting provided for by national arrangements.

Question 4.8 Do no net harm

Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? ( <i>Paragraph 3.8</i> )	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

Projects are subject to validation and verification. At both steps, they are assessed against the requirements set out in the IO. Legal compliance with regulations is a general obligation. The availability of prerequisite permits should be taken for granted, and, in their absence, prosecution is not the responsibility of J-Credit. However, J-Credit recognizes that, under the current rules, an explicit requirement for permits to document legal compliance is missing. With sound reference to legal obligations, validation and verification will assure that projects under J-Credit comply with the laws at all times. J-Credit is reviewing the relevant provisions to make legal compliance with safeguards compulsory throughout the body of rules.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

See Answer in Question 3.9 Safeguards System.

Describe, and provide evidence that demonstrates, how the programme complies with social and environmental safeguards: (*Paragraph 3.8*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

(repetition of previous answer) Projects are subject to validation and verification. At both steps, they are assessed against the requirements set out in the IO. Legal compliance with regulations is a general obligation. The availability of prerequisite permits should be taken for granted, and, in their absence, prosecution is not the responsibility of J-Credit. However, J-Credit recognizes that, under the current rules, an explicit requirement for permits to document legal compliance is missing. With sound reference to legal obligations, validation and verification will assure that projects under J-Credit comply with the laws at all times. J-Credit is reviewing the relevant provisions to make legal compliance with safeguards compulsory throughout the body of rules.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

(Repetition of previous answer) See Answer in Question 3.9 Safeguards System.

Describe, and provide evidence of the programme’s public disclosure of, the institutions, processes, and procedures that are used to implement, monitor, and enforce safeguards to identify, assess and manage environmental and social risks: (*Paragraph 3.8*)

**A.** Information contained in the programme’s original application, including information submitted in response to follow-up discussions and written questions pertaining to this topic:

(repetition of previous answer) Projects are subject to validation and verification. At both steps, they are assessed against the requirements set out in the IO. Legal compliance with regulations is a general obligation. The availability of prerequisite permits should be taken for granted, and, in their absence, prosecution is not the responsibility of J-Credit. However, J-Credit recognizes that, under the current rules, an explicit requirement for permits to document legal compliance is missing. With sound reference to legal obligations, validation and verification will assure that projects under J-Credit comply with the laws at all times. J-Credit is reviewing the relevant provisions to make legal compliance with safeguards compulsory throughout the body of rules.

**B.** Summary and accompanying evidence of any updates or changes to the programme elements described in “A” that were initiated following the previous application or the Council’s approval of programme eligibility (*if none, “N/A”*):

(repetition of previous answer) See Answer in Question 3.9 Safeguards System.

## **PART 5: Programme comments**

Are there any additional comments the programme wishes to make to support the information provided in this form?

[Click or tap here to enter text.](#)

**SECTION IV: SIGNATURE**

*I certify* that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

*As the Programme Representative, I certify* that all information in this form is true, accurate, and complete to the best of my knowledge.

*As the Programme Representative, I acknowledge* that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

*Signed:*

\_\_\_\_\_  
Full name of Programme Representative (*Print*)

\_\_\_\_\_  
Date signed (*Print*)

\_\_\_\_\_  
Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)

**SECTION IV: SIGNATURE**

*I certify* that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

*As the Programme Representative, I certify* that all information in this form is true, accurate, and complete to the best of my knowledge.

*As the Programme Representative, I acknowledge* that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

*Signed:*

Yasuaki UCHINO

31/03/2023

\_\_\_\_\_  
Full name of Programme Representative (*Print*)

\_\_\_\_\_  
Date signed (*Print*)

内野 泰明

\_\_\_\_\_  
Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)





ICAO

**Programme Re-application Form, Appendix B**

**Programme Assessment Scope**

CONTENTS: List all activities and methodologies/protocols that were assessed by TAB at the time of the previous programme's application or are currently within the Scope of Eligibility in the pilot phase. Programmes may define additional activities and methodologies/protocols programmes for TAB's assessment for the **CORSIA first phase**.

Sheet A) Activities previously assessed by TAB at the time of the previous programme's application or those within the Scope of Eligibility in the pilot phase

Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Sheet C) Activities that were not previously-assessed or excluded for assessment by TAB at the time of the previous application and that programmes wish to add for TAB's assessment for the first phase

Sheet D) List of all methodologies / protocols that support activities described under Sheet C



**SHEET B: APPROVED METHODOLOGIES / PROTOCOLS LIST** (Here, list all methodologies / protocols that support activities described in Sheet A)

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
Introduction of high efficiency boilers	EN-S-001	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-001.pdf</a>
Introduction of high efficiency heat pumps	EN-S-002	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-002.pdf</a>
Introduction of high efficiency air conditioning facilities	EN-S-004	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-004.pdf</a>
Renewal of fan and pump or installation of inverter an	EN-S-005	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-005.pdf</a>
Introduction of high efficiency lighting facilities	EN-S-006	3.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-006.pdf</a>
Introduction of co-generation equipment	EN-S-007	2.2	19/12/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-007.pdf</a>
Renewal of transformers	EN-S-008	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-008.pdf</a>
Switch from private heat source equipment to outside	EN-S-009	2.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-009.pdf</a>
Introduction of electric generators utilizing waste steam	EN-S-010	1.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-010.pdf</a>
Utilizing recovered waste heat	EN-S-011	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-011.pdf</a>
Introduction of electric vehicles / plug-in hybrid vehicles	EN-S-012	3.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-012.pdf</a>
Improving propane gas-delivery efficiency utilizing IT	EN-S-013	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-013.pdf</a>
Reducing meter reading utilizing IT	EN-S-014	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-014.pdf</a>
Introduction of high efficiency vending machines	EN-S-015	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-015.pdf</a>
Introduction of high efficiency refrigeration equipment	EN-S-016	3.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-016.pdf</a>
Renewal of roll ironers	EN-S-017	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-017.pdf</a>
Introduction of LNG/electricity-powered marine vessels	EN-S-018	3.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-018.pdf</a>
Switch from fossil fuel or grid power to fuel from waste	EN-S-019	1.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-019.pdf</a>
Renewal of fan and pump	EN-S-020	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-020.pdf</a>
Renewal of construction machinery and industrial trucks	EN-S-021	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-021.pdf</a>
Renewal of productive facilities (machine tools, presses)	EN-S-022	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-022.pdf</a>
Introduction and utilization of digital tachograph and cameras	EN-S-023	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-023.pdf</a>
Upgrade of TV sets	EN-S-024	3.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-024.pdf</a>
Introduction of high efficiency private electric generators	EN-S-025	3.0	01/04/2021	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-025.pdf</a>
Energy efficiency improvement of air conditioning facilities	EN-S-027	1.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-027.pdf</a>
Renewal of construction machinery and industrial trucks	EN-S-028	3.0	09/03/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-028.pdf</a>
Introduction of natural gas vehicles	EN-S-029	2.0	01/04/2021	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-029.pdf</a>
Introduction of high efficiency printing machines	EN-S-030	2.0	02/03/2023	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-030.pdf</a>
Renewal of servers	EN-S-031	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-031.pdf</a>
Introduction of high efficiency plumbing products	EN-S-032	3.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-032.pdf</a>
Energy efficiency improvement by relocating servers	EN-S-033	2.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-033.pdf</a>
Installation of car navigation systems with environmental sensors	EN-S-034	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-034.pdf</a>
Energy efficiency improvement of land transportation	EN-S-035	1.1	09/03/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-035.pdf</a>
Reduction of fossil fuel by renewal of sewage sludge dewatering	EN-S-036	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-036.pdf</a>
Switch to cooperative delivery	EN-S-037	2.0	19/12/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-037.pdf</a>
Introduction of high efficiency refrigerant processing facilities	EN-S-038	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-038.pdf</a>
Construction/Renovation of energy-saving houses	EN-S-039	4.0	09/03/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-039.pdf</a>
Use of concrete containing less portland cement	EN-S-040	3.1	19/12/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-040.pdf</a>
Renewal of CO <sub>2</sub> -supply systems for horticultural facilities	EN-S-041	1.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-041.pdf</a>
Introduction of Energy Management Systems	EN-S-042	1.0	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-042.pdf</a>
Fuel switch from fossil fuel or grid power to hydrogen	EN-S-043	1.0	19/12/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-043.pdf</a>
Introduction of hydrogen fuel cell vehicles (using hydrogen)	EN-S-044	1.1	02/03/2023	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-s-044.pdf</a>
Fuel switch from fossil fuel or grid power to biomass	EN-R-001	1.8	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-001.pdf</a>
Introduction of solar power generation	EN-R-002	2.4	02/03/2023	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-002.pdf</a>
Introduction of heat source equipment utilizing renewable energy	EN-R-003	1.3	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-003.pdf</a>
Fuel switch from fossil fuel or grid power to biomass	EN-R-004	1.9	07/10/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-004.pdf</a>
Fuel switch from fossil fuel or grid power to biomass	EN-R-005	2.8	07/10/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-005.pdf</a>
Introduction of hydroelectric power generation	EN-R-006	1.2	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-006.pdf</a>
Fuel switch from fossil fuel or grid power to biogas	EN-R-007	1.9	07/10/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-007.pdf</a>
Introduction of wind power	EN-R-008	2.1	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-008.pdf</a>
Introduction of electric power facility utilizing renewable energy	EN-R-009	1.3	10/08/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-009.pdf</a>
Fuel switch from fossil fuel or grid power to hydrogen	EN-R-010	1.0	19/12/2022	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-010.pdf</a>
Introduction of hydrogen fuel cell vehicles (using hydrogen)	EN-R-011	1.1	02/03/2023	N/A	CO <sub>2</sub>	<a href="#">https://www.ecn.nl/docs/default-source/energy-efficiency/energy-efficiency-methodologies/energy-efficiency-methodologies-en-r-011.pdf</a>







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**Programme Re-application Form, Appendix C**

**Programme Exclusions Scope**

CONTENTS: List all activities and methodologies/protocols that were excluded from the previous TAB's assessment or outside of Scope of Eligibility in the pilot phase. Programmes may define additional activities and methodologies/protocols programmes to be **excluded** from TAB's assessment for the **CORSIA first phase**. The four sheets are described below:

Sheet A) Activities that were **excluded** from TAB's assessment at the time of the previous programme's application, or outside of programme's Scope of Eligibility in the pilot phase

Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Sheet C) Additional activities that the programme wish to **exclude** from TAB's assessment

Sheet D) List of all methodologies / protocols that support activities described under Sheet C











# Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

## PART A. Applicability and Instructions

### 1. Relevance and definitions:

1.1. These terms are relevant to emissions unit programmes and their designated registries:

1.1.1. **CORSIA Eligible Emissions Unit Programme:** emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

1.1.2. **CORSIA Eligible Emissions Unit Programme-designated registry:** registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

1.1.3. **Material change:** any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

1.1.4. **Cancel:** the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

1.1.5. **Business day:** defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

### 2. Programme - registry relationship:

2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and

consistent with the EUC. The programme registry is not separately or independently considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its administration with terms contained in this document's Part B.

- 2.2.** The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Program registry is fully subject to the terms, conditions and limitations to the programmer's scope of eligibility. Such terms include, *inter alia*, the programmer's commitment to administer any and all provisions and procedures governing the program registry in the manner represented by the program in the application form and additional information provided to TAB during the assessment process.
  - 2.3.** A CORSIA Eligible Emissions Unit Program registry can provide registry services to airplane operators prior to the programmer's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the program registry can only claim to support and can only provide for airplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the program in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
- 3. Submitting an "*Emissions Unit Program Registry Attestation*":**
- 3.1.** Both the administrator or authorized representative ("Program Representative") of an emissions unit program ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Program ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
  - 3.2.** The Program will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Program Registry that will provide its registry services to the Program under the CORSIA:

    - 3.2.1.** If the Program is determined to be eligible by a decision of the ICAO Council taken in 2020, the Program will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Program is determined to be eligible by the ICAO Council.
    - 3.2.2.** From 2021, the Program should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Program is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Program will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Program is determined to be eligible by the ICAO Council.
  - 3.3.** As soon as possible upon receiving a signed attestation from the Program, the ICAO Secretariat will:

    - 3.3.1.** Forward the signed attestation to the TAB; and

**3.3.2.** If the Program is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.

## **PART B: Emissions Unit Program Registry Attestation**

**4. Program application materials.** As the Registry Representative, I certify items 4.1 to 4.4:

**4.1.** I have read and fully comprehend the following information:

**4.1.1.** The instructions and terms of this attestation;

**4.1.2.** The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

**4.1.3.** The contents of the most recent version of the application form that the Program has provided to the ICAO Secretariat; and

**4.1.4.** The terms, conditions and limitations to the Programmer’s scope of eligibility and further action(s) requested to the Program by the ICAO Council, as presented to the Program upon relevant decision of the ICAO Council on the Programmer’s eligibility<sup>1</sup> for the 2024-2026 compliance period (First Phase).

**4.2.** The Programmer’s representation of its provisions and procedures governing the Program Registry, and of Program Registry functionality, as contained in the most recent version of the application form that the Program has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

**4.3.** The Program Registry will notify the Program of any material changes to the Program Registry, to enable the Program to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Program Registry will notify the Program of any material changes to the Program Registry, such that the Program can maintain consistency with relevant criteria and guidelines;

**4.4.** The Program Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Program, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programmer’s provision of programme and registry services under the CORSIA, unless the Program has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

**5. Scope of Program responsibilities under the CORSIA.** As the Registry Representative, I acknowledge items 5.1 to 5.2:

**5.1.** The scope of the Program assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programs (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programmer’s responsibilities throughout this process; and

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<sup>1</sup> Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Program - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Program Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programmer's scope of eligibility, as presented to the Program upon relevant decision of the ICAO Council on the Programmer's eligibility; and
- 6.2. Only after the Program and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Program Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Program Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Program Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Program Registry is capable of fully meeting the objectives of any and all Program provisions and procedures related to the Program Registry that the Program is required to have in place:
- 7.1.1. In the manner represented by the Program in the application form that the Program has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Program in the signed "Program acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*"<sup>2</sup>.
- 7.2. The Program Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;
- 7.3. The Program Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Program is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document "*CORSIA Eligible Emissions Units*"<sup>3</sup>. This will be/is done consistent with the capabilities described by the Program in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Program-designated Registry.
- 7.4. The Program Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;
- 7.5. The Program Registry will, within 1 – 3 business days of receipt of formal instruction from a

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<sup>2</sup> Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

<sup>3</sup> As prescribed in the ICAO Document "*CORSIA Eligible Emissions Units*", the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.

duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Program Registry's public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;

- 7.6. The Program Registry will, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7. The Program Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Program Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8. The Program Registry will, upon identifying any breach of Program Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee, and notify the Program, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programmer's application form;
- 7.9. The Program Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Program Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;
- 7.10. The Program Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11. The Program Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit program is determined to be eligible; and consistent with the Programmer's long-term planning, including plans for possible dissolution;
- 7.12. The Program Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the requirements of this document and/or description of business practices and procedures that ensure the Program Registry's ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any



related reporting and verification activities.

8. **Accuracy and completeness of information.** The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.

内野 泰明

Program Representative Signature

Uchino Yasuaki

Program Representative Name

山本 泰生

Registry Representative Signature

Yamamoto Yasuo

Registry Representative Name

J-Credit Scheme

Programme Name

J-Credit Scheme Registry

Registry Name

31.3.2023

Date

31.3.2023

Date

*Instructions for Registry Representative:* Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

## **ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM**

### **PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE**

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*<sup>4</sup>.

### **PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION**

#### **1. Programme Representative Information**

##### **A. Programme Information**

Programme name: J-Credit Scheme

Administering Organization<sup>5</sup>: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Official mailing address: help@jcre.jp

Telephone #: +81-50-3173-8916

Official web address: < <https://japancredit.go.jp/> >, EN: <<https://japancredit.go.jp/english/>>Click or tap here to enter text.

##### **B. Programme Administrator Information (i.e., individual contact person)**

Full name and title: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Employer / Company (if not programme): N/A

E-mail address: uchino-yasuaki@meti.go.jp

Telephone #: +81-3-3501-1770

<sup>4</sup> <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

<sup>5</sup> Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, if different from "Programme Name".

### C. Programme Representative Information (if different from Programme Administrator)

Full name and title: N/A

Employer / Company (if not Programme): N/A

E-mail address: N/A

Telephone #: N/A

## 2. Registry Representative Information<sup>6</sup>

### A. Registry Information

Registry / system name: J-Credit Scheme Registry System

Administering Organization: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Official mailing address: [jcre\\_helpdesk@am.nttdata.co.jp](mailto:jcre_helpdesk@am.nttdata.co.jp)

Telephone #: 050-5545-6516

Official web address: <https://j-creditregistry.go.jp/toppage.html>

### B. Registry Administrator Information (i.e., individual contact person)

Full name and title: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Employer / Company (if not Registry Administering Organization): N/A

E-mail address: [jcredit@env.go.jp](mailto:jcredit@env.go.jp)

Telephone #: +81+3-5521-8324

### C. Programme Representative Information (if different from Registry Administrator)

Full name and title: N/A

Employer / Company (if not Registry Administering Organization): N/A

E-mail address: N/A

Telephone #: N/A

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<sup>6</sup> Please complete this section, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in Part 2. “1. Programme Representative Information”.

### PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

7.1	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable <sup>7</sup> , as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “ <i>CORSIA Eligible Emissions Units</i> ”?”	<input checked="" type="checkbox"/> YES
	Describe how the Registry ensures its ability to implement these provisions:	
	The J-Credit Scheme Registry is operated by a company selected by the Ministry of Economy, Trade and Industry and the Ministry of the Environment. Currently, the registration platform meets all objectives and provisions required by the program described in the application form.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
J-Credit Scheme Registry <a href="https://j-creditregistry.go.jp/toppage.html">https://j-creditregistry.go.jp/toppage.html</a>		

7.2	Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	The J-Credit Scheme Registry ensures that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based.  To open an account with the J-Credit Registry system, please follow the procedure at: <a href="https://japancredit.go.jp/english/account/">https://japancredit.go.jp/english/account/</a>	
	In order to open an account in the J-Credit Scheme Registry, a foreign entity is kindly requested to: <ul style="list-style-type: none"> <li>perform the account opening procedure online on the J-Credit Scheme Registry system, following “3.1 Opening an account (For account holders and application agents)”, pages 17-23 of the Users’ Manual, Ver. 3.3 (only in Japanese, available at <a href="https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf">https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf</a>); and</li> <li>email PDF files of (1) the applicant’s Certificate of Incorporation or Memorandum and Articles of Association (if these are not in English, a certified English translation is also required), (2) the applicant’s official document in English, which authorizes the application for opening an account, (3) the passport (front page and identification page) of the applicant’s account manager to be designated, and (4) the email text of “Notice of Completion of Application for Use” (in Japanese) sent by the Registry system after performing the aforementioned procedure.</li> </ul>	
In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation		

<sup>7</sup> Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .
	It is published at the above URL.

7.3	Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “ <i>CORSIA Eligible Emissions Units</i> ”?	<input type="checkbox"/> YES
	Describe how the Registry does or will implements this provision:	
	The Registry system has project information tied to credits. For example, a credit with an amount of energy saved can be verified from the Registry system. We are now planning to add the ability to display renewable energy quantities and will follow a similar procedure with modifications that will allow us to make distinctions if the scheme is approved by CORSIA.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	Credit information is available as described in the User’s Manual, 3.14: <a href="https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf">https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf</a> In the Registry system, the information on the application form is posted as is. Please see the application form: <a href="https://japancredit.go.jp/application/document/">https://japancredit.go.jp/application/document/</a> •Emission Reduction Project <a href="https://japancredit.go.jp/pdf/application/hokoku_haishutsu.xlsx">https://japancredit.go.jp/pdf/application/hokoku_haishutsu.xlsx</a> •Forest Management Project <a href="https://japancredit.go.jp/pdf/application/hokoku_shinrin.xlsx">https://japancredit.go.jp/pdf/application/hokoku_shinrin.xlsx</a> •Program Type Project <a href="https://japancredit.go.jp/pdf/application/hokoku_program.xlsx">https://japancredit.go.jp/pdf/application/hokoku_program.xlsx</a>	

7.4	Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	The procedure for cancellation in the J-Credit Registry system is described in the User’s Manual, 3.11. The user must select only one reason for invalidation.  In addition, the definition of cancellation under the J-Credit system is provided in the Implementation Outline Sec. 1.2 as follows: “Transfer of J-Credits to canceled accounts on the J-Credit Register to ensure	

	that no emissions reductions or removals have occurred.” Cancelled credits are automatically transferred to the cancelled account in the Registry system in accordance with this definition.
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .
	Credit information is available as described in the User’s Manual, 3.11:  <a href="https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf">https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf</a>  and Implementation Outline, Sec. 1.2:  <a href="https://japancredit.go.jp/about/rule/data/01_youkou_v5.6.pdf">https://japancredit.go.jp/about/rule/data/01_youkou_v5.6.pdf</a>

7.5	a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.	<input type="checkbox"/> YES
	b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	<p>In the J-Credit Scheme, retired/cancelled credit information is not published. The applicant can submit the retirement/cancellation notice issued at the time of retirement/cancellation as proof that the credit has been cancelled. The retirement/cancellation notice contains the following information:</p> <ul style="list-style-type: none"> <li>- Account information</li> <li>- Transaction number (unique number)</li> <li>- Date of cancellation</li> <li>- Project information</li> <li>- Serial number of credit</li> <li>- Purpose of cancellation</li> </ul> <p>Future modifications will allow the user to choose to utilize for CORSIA. In addition, the credit utilized for CORSIA will be disclosed on the system website.</p> <p>Examples are shown below.</p>	

※Sample

Dear Account folder name  
(Account number : JP-100-20000-00001-XXXXX-00)

XXXXXXXXXXXX  
YYYY MM DD

J-Credit Scheme administrator

### Retirement/Cancellation notice

As a result of the Retirement/Cancellation notice based on the J-credit Implementation Outline, we will inform you that it has been processed in the J-Credit Scheme registry system as follows.

Transaction number JP-20000-00000-XXXXX  
Type of account Depreciation account for J-Credit  
Account number JP-100-20000-00000-00400-00  
Process date YYYY MM DD

#### Credit information

No.	Type	Credit verification number ( : Project name)			
		Credit Particular number			
		Amount (t-CO <sub>2</sub> )	Energy saving (kl : oil equivalent)	Renewable energy (Electricity : Mwh)	Renewable energy (Heat : GJ)
1	○○○	□□□□ : Project name			
		ZZZ-000-000-000-000-000 ~ ZZZ-000-000-000-000-000			
		XX	XX	XX	XX
2	●●●	■ ■ ■ ■ : Project name			
		ZZZ-000-000-000-000-000 ~ ZZZ-000-000-000-000-000			
		XX	XX	XX	XX
Total		XX	XX	XX	XX

<Purpose>  
The purpose of use selected in "1. Selection of purpose of use" is printed.

<Corporate name of Credit using·Period of usage>  
Corporation name of Credit using you entered will be printed.  
Period of Credit using you entered will be printed.

<Details of purpose>  
Details of the retirement/cancellation purpose you entered will be printed.

In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation*.

Credit information is available as described in the User's Manual, 3.11:

[https://j-creditregistry.go.jp/docs/japancredit\\_usermanual.pdf](https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf)

7.6	Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	<p>The applicant can submit the retirement/cancellation notice issued at the time of retirement/cancellation as proof that the credit has been cancelled. The retirement/cancellation notice contains the following information. This meets the requirements of Annex 16, Volume IV, and ETM, Volume IV.</p> <ul style="list-style-type: none"> <li>- Account information</li> <li>- Transaction number (unique number)</li> <li>- Date of cancellation</li> <li>- Project information</li> <li>- Serial number of credit</li> <li>- Purpose of cancellation</li> </ul>	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	<p>Credit information is available as described in the User's Manual, 3.11:</p> <p><a href="https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf">https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf</a></p>	

7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user?	<input type="checkbox"/> YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	<input type="checkbox"/> YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	<input type="checkbox"/> YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	<input type="checkbox"/> YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	<input type="checkbox"/> YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
<p>J-Credit Scheme Registry is operating in line with the basic principle on cyber security, responsibility of the Government of Japan, and elaboration of cybersecurity strategy to enhance related policy and measures which are stipulated in the Basic Act on Cybersecurity. Ministry of the Environment, administrator of registry, also has its own Ministry of the Environment Information Security Policy and Manual. The J-Credit Scheme Registry is an Internet-based system operated by a government-commissioned systems engineering</p>		



<p>company and can be subjected to cybersecurity assessments and regular inspection. The criteria and the inspection of the government-commissioned systems engineering company are as follows:</p> <ul style="list-style-type: none"> <li>● The criteria of the government-commissioned systems engineering company Ministry of the Environment assesses the security level of an engineering company before entrusting the company with system development. If the developed system involves processing sensitive or proprietary data, the selection process involves risk analysis of potential threats and corresponding measures. After the risk analysis concludes with a positive result, the government can commission the work. The following is a list of security measures required by the Ministry of the Environment for outsourcers. <ul style="list-style-type: none"> <li>➤ Management System for Ensuring Information Security</li> <li>➤ Protecting Confidential Information</li> <li>➤ What to do when information security is compromised</li> <li>➤ Checking the implementation status of information security measures</li> <li>➤ Dealing with Insufficient Implementation of Information Security Measures</li> <li>➤ Security measures for subcontractors</li> </ul> After successful completion of the above assessment and risk analysis, the engineering company can proceed with the contract with the Ministry of the Environment as the outsourcing destination. </li> <li>● The inspection of the government-commissioned systems engineering company An annual third-party system inspection is conducted. It also conducts monthly security patch reviews and makes immediate adaptations in case of emergencies. Adapt once a quarter if not urgent.</li> </ul> <p>a) Yes, J-Credit Scheme Registry maintains security practices. See above.</p> <p>b) Yes, J-Credit Scheme Registry discloses documentation. See below.</p> <p>c), d), e) Yes, J-Credit Scheme Registry allows the user to access the information about only the user. See above.</p> <p>f) Yes, J-Credit Scheme Registry conducts monthly security patch reviews and makes immediate adaptations in case of emergencies.</p>
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
<p>Source:</p> <p>The Basic Act on Cybersecurity &lt; <a href="https://www.japaneselawtranslation.go.jp/en/laws/view/2760">https://www.japaneselawtranslation.go.jp/en/laws/view/2760</a> &gt;</p> <p>Ministry of the Environment Information Security Policy &lt;<a href="https://www.env.go.jp/other/gyosei-johoka/sec-policy/full.pdf">https://www.env.go.jp/other/gyosei-johoka/sec-policy/full.pdf</a>&gt;</p> <p>Ministry of the Environment Information Security Manual</p> <p>Undisclosed</p>

<b>7.8</b>	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?	<input type="checkbox"/> YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	The J-Credit Scheme Registry system is operated under the direction of the Ministry of the Environment and the Ministry of Economy, Trade and Industry. The Ministry of the Environment and the Ministry of Economy, Trade and Industry, which are under the jurisdiction of the Japanese government, are legally prevented from having conflicts of interest (source: National Public Service Ethics Act (Act No. 129 of August 13, 1999)). The J-Credit Scheme applies continuously to all necessary arrangements to provide a secure Registry system for users.	
	In case any breach of the Registry is identified, the administrator can correct the error without notifying the system user in advance to the extent that the error can be corrected. When such a correction is made, the administrator shall promptly notify the system user affected by the correction of the content and reason for the correction.	
	In case a system user makes a false request or commits any other serious violation, the administrator will suspend the usage authority of the system user and notify the system user to that effect.	
In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .		
Policy of the J-Credit Scheme (Japanese):  <a href="https://j.japancreditregistry.go.jp/docs/policy.pdf">https://j.japancreditregistry.go.jp/docs/policy.pdf</a>		

<b>7.9</b>	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV <sup>8</sup> ?	<input type="checkbox"/> YES
	Describe how the Registry implements these provisions:	
	The definition of cancellation under the J-Credit system is provided in the Implementation Guidelines as follows: “Transfer of J-Credits to canceled accounts on the J-Credit Register to ensure that no emissions reductions or removals have occurred.” Cancelled credits are automatically transferred to the cancelled account in the Registry system in accordance with this definition. Since no one can transfer credits transferred to a canceled account, it meets the requirements of Annex 16, Volume IV, and ETM, Volume IV.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	Implementation Guidelines, 1.2:	

<sup>8</sup> Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	<a href="https://japancredit.go.jp/about/rule/data/01_youkou_v5.6.pdf">https://japancredit.go.jp/about/rule/data/01_youkou_v5.6.pdf</a>
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7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input type="checkbox"/> YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	<p>In The J-Credit Scheme, retired/cancelled credit information is not published. The applicant can submit the retirement/cancellation notice issued at the time of retirement/cancellation as proof that the credit has been cancelled. The retirement/cancellation notice contains the following information:</p> <ul style="list-style-type: none"> <li>- Account information</li> <li>- Transaction number (unique number)</li> <li>- Date of cancellation</li> <li>- Project information</li> <li>- Serial number of credit</li> <li>- Purpose of cancellation</li> </ul> <p>Future modifications will allow the user to choose to utilize for CORSIA. In addition, the credit utilized for CORSIA will be disclosed on the system website.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
<p>Credit information is available as described in the User’s Manual, 3.11:</p> <p><a href="https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf">https://j-creditregistry.go.jp/docs/japancredit_usermanual.pdf</a></p>		

7.11	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	<input type="checkbox"/> YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
The J-Credit Scheme Registry handles and retains all documents and data.		

	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>