

**Frequently Asked Questions on
CORSIA Eligible Emissions Units and Technical Advisory Body (TAB) assessment process
Version: June 2023**

1. Whether to apply

1.1. How can my units/project become eligible for CORSIA?

Answer: TAB makes recommendations to ICAO Council on each emissions unit programme's eligibility parameters. The ICAO Council then considers TAB's recommendations before making a final decision. Each programme's eligibility parameters are set out in the ICAO document "[CORSIA Eligible Emissions Units](#)".

1.2. Can a project developer or retailer become eligible for CORSIA?

Answer: No. TAB assesses emissions unit *programmes* that administer standards, procedures and infrastructure for developing and validating projects, for monitoring and verifying emissions reductions/removals, and for issuing and then tracking the emission units. TAB does not assess individual projects or offset suppliers like project developers, brokers, retailers, or other market intermediaries.

1.3. Only an emissions unit programme administrator or their designated representative can apply for TAB's assessment and engage in the assessment process on behalf of the programme. Project developers or offset retailers that generate or transact emissions units issued by a programme are welcome to inform that programme of the opportunity to apply, but they cannot apply on the programme's behalf. Can airlines develop their own projects in relation to their aviation activities?

Answer: Airlines interested in being credited for reducing emissions that are not covered under the CORSIA may wish to review active methodologies published on emissions unit programme websites and/or consult with reputable carbon credit project developers or advisers in order to identify any relevant opportunities to generate offsets from other activities within their business operations.

1.4. What are the minimum number of CORSIA Emissions Unit Criteria that a programme must meet in order to become CORSIA eligible? Is there certain question that must be checked "Yes"?

Answer: In order to be eligible for CORSIA, a programme must be able to meet all of the *Emissions Unit Criteria* that are relevant to that programme and its activities. Generally, this means that it should be able to check 'Yes' and provide evidence to that effect for every question in the *Application form*. However, some questions are only relevant to certain activity types – for example, some questions about non-permanence and leakage might apply differently depending on the activities involved.

2. Application process

2.1. Is there any fee to apply for assessment by TAB?

Answer: No, there is no fee.

2.2. Suppose a programme applied during a previous assessment cycle and did not become CORSIA eligible. If that programme wishes to apply again, which application form should it use?

Answer: Any programme that has previously applied for assessment by TAB should use the *Re-application form* for all subsequent applications.

2.3. Suppose an applicant organization that previously applied for assessment has since designed a completely new emissions unit programme from scratch. Which form should it use in order to submit the new programme for assessment?

Answer: TAB acknowledges that the same organization may administer more than one emissions unit programme. Applicant organizations are requested to use their judgement to distinguish a revised programme from an entirely separate programme.

If the applicant re-submits the same programme as a previous application, having made some updates or perhaps added a module, then the applicant should use the *Re-application form*. Alternatively, if the applicant wishes to submit an entirely different programme for assessment, such that the information provided in previous cycles is not relevant at all, then it should use the *Application form*.

3. CORSIA Emissions Unit Eligibility Criteria (EUC)

3.1. My application to a previous assessment cycle was deemed ‘not possible to assess’. Why was TAB unable to assess my application?

Answer: Once applications are received, TAB conducts an initial screening process using the questions set out in section 7.12 of the [TAB Procedures](#). These questions are used to determine whether an application describes an emissions unit programme, as defined by the EUC, that is fully operational and in a steady state. Applications that do not pass the initial screening questions are deemed ‘not possible to assess.’

3.2. How are the Emissions Unit Criteria being applied differently during the 2024-2026 compliance period (‘first phase’), in comparison to the 2021-2023 compliance period (‘pilot phase’)?

Answer: In 2022, considering recommendations made by TAB, the ICAO Council decided to use a more complete interpretation of the Emissions Unit Criteria starting in the 2024-2026 compliance period (‘first phase’), particularly in reference to the Criteria on unit tracking, legal/regulatory additionality, and double-claiming procedures, including in light of the COP26 outcomes on Article 6. The details of these interpretations are explained in the [Clarifications on TAB’s Criteria interpretations](#) document – available on the [TAB website](#).

4. CORSIA Eligible Emissions Units

4.1. Are all units issued by a CORSIA eligible programme necessarily eligible for use in CORSIA?

Answer: No. Having been issued by a CORSIA-eligible programme does not necessarily mean that a particular emissions unit is eligible for use in CORSIA. The relevant unit must also fall within the programme's eligibility parameters for the relevant compliance period, as set out in the ICAO document "[CORSIA Eligible Emissions Units](#)". These eligibility parameters exclude at least some activities and units from most programmes' *Scopes of Eligibility*, either at the request of the programme or on recommendation by TAB. Each unit must also meet the *Eligible Unit Dates* and *Eligibility Timeframe* for the programme and compliance period, respectively.

4.2. If an approved programme develops new methodologies, would units from activities developed according to these new methodologies be automatically eligible for use in CORSIA?

Answer: Not necessarily. Emissions units generated under methodologies that are introduced subsequent to an eligibility decision by the ICAO Council may be identified as CORSIA Eligible Emissions Units without TAB's prior assessment, provided that the units and the methodology align with all programme-specific eligibility parameters and are identified as such by the emissions unit programme, including¹:

- Unit vintages and crediting period start dates that fall within the *Eligible Unit Dates*;
- Activity types and related procedures that fall within the programme's *Scope of Eligibility*; and
- Activity types and/or methodologies that are not excluded from the programme's *Scope of Eligibility*.

Further, the approval of the new methodology by the programme must not involve a material change to programme-level procedures that were previously assessed by TAB unless, prior to identifying these units as being CORSIA Eligible Emissions Units, the programme submitted the procedural change for TAB's

¹ If in doubt, programmes are expected to apply TAB Procedures pertaining to the notification of material changes for TAB's further review.

review and it was confirmed to be consistent with the *Emissions Unit Criteria* and the programme's eligibility parameters.

4.3. If a project has a second or third crediting period that begins on 1 January 2016, would units from that project be eligible for CORSIA?

Answer: No. The crediting period start date parameter refers to activities that started their *first* crediting period on or after 1 January 2016, according to the crediting period start date specified at the time of registration.

4.4. For 'grouped' projects such as CDM Programmes of Activities (PoAs), to which date does the 2016 'start of crediting period' date refer: the start date of the PoA Duration or the Crediting Start Date of the Component Project Activity (CPA)?

Answer: An activity's first crediting period is defined in the ICAO document "[CORSIA Eligible Emissions Units](#)", as "*According to the crediting period start date specified at the time of registration*".

In the case of Programmes of Activities or functionally equivalent grouped or aggregated activities, the Eligible Emissions Unit Programme may apply this start date eligibility parameter either to the grouped activity as a whole—provided that all component activities align with the *Eligible Unit Dates*—or to individual component activities according to their respective crediting period start dates. In the latter case, the programme must have the capability to clearly distinguish units from the specific component activities that align with the eligible crediting period start date, in line with requirements for each programme to publicly identify units that are CORSIA eligible according to its programme-specific eligibility parameters in the ICAO document "[CORSIA Eligible Emissions Units](#)".

4.5. Why can CERs approved for the CORSIA Pilot phase only be used for compliance if they are currently held in the CDM registry itself, and not in any other national registry?

Answer: The ICAO document "[CORSIA Eligible Emissions Units](#)" includes parameters that describe each programme's *Scope of Eligibility*, including the specific registry where eligible units from that programme must be held. These registries have been assessed by TAB against the *Emissions Unit Criteria*, including in relation to the registry's ability and commitment to track and publicly label CORSIA Eligible Emissions Units, as well as to publicly identify of cancelled units that are used toward CORSIA offsetting requirements². Each CORSIA Eligible Emissions Unit Programme's programme-specific eligibility

² Annex 16, Volume IV, Part II, Chapter 4, 4.2.2 (a) state that aeroplane operators shall cancel CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in Appendix 1 of the same document.

parameters in the ICAO Document “[CORSLA Eligible Emissions Units](#)”, explicitly identify the programme-designated registries that are eligible to perform these functions.

At present, the ICAO Document “[CORSLA Eligible Emissions Units](#)” lists the CDM registry and the Voluntary Cancellation Platform interface as the only programme-designated registries for units issued by the Clean Development Mechanism.

Registry Administrators are welcome to work with the programme to submit information³ regarding additional registry system(s) for TAB’s further review for inclusion in the programme’s eligibility scope.

4.6. If a host country has its own registry, could CORSIA-eligible units exist in a programme registry and the national registry at the same time? Can a country claim an emissions unit, which is also eligible for use in CORSIA?

Answer: Please see Appendix A of the *Application Form* available on the [TAB website](#), specifically sections 2.4, 3.4, and 3.7. TAB expects an eligible emissions unit programme to host all eligible emissions units for that programme on a registry that has been assessed by TAB. Some programmes do allow their registries to be linked to other registry systems such as national registries. To date, TAB has only assessed programmes’ “centralized” registries and has not assessed or recommended any registries that may be linked to central programme-designated registry systems, because no programme has yet submitted any of the linked registries for assessment.

For example, TAB would need to assess a national registry in order to make recommendations on any units contained therein. If the TAB recommends that the registry is consistent with the relevant *Emissions Unit Criteria* and *Guidelines for Criteria Interpretation*, and the ICAO Council approves, then the national registry could be added to the programme’s *Scope of Eligibility* included in the ICAO Document “[CORSLA Eligible Emissions Units](#)”. A separate Registry Attestation Form would also be required.

The *Emissions Unit Criteria* include many requirements related to registries because CORSIA relies on robust registries. These requirements include security procedures, transparency, and necessary functionality to support aeroplane operators’ fulfilment of CORSIA requirements.

With respect to the relationship between national accounting, national registries, and eligible programmes, the registry requirements play an important role. Any national registry would be assessed according to the registry criteria in the *Emissions Unit Criteria*. The criterion and detailed *Guidelines for Criteria Interpretation*, some of which are relevant to registry administrators, can be found in sections 2.1 and 3.7 of Application Form, Appendix A – Supplementary Information.

4.7. Does ICAO require programme registries to identify units as CORSIA-eligible in order for them to be eligible for use in CORSIA? Or, are projects eligible if they meet the criteria – regardless of how they are identified in the programme registry?

Answer: TAB’s recommendations on the eligibility of programmes to supply CORSIA Eligible Emissions Units include parameters that describe the programme’s *Scope of Eligibility*. In signing the *Registry*

³ Including completion of all Application Form contents pertaining to programme registries and electronic identification of CORSIA Eligible Emissions Units, and a Emissions Unit Programme Registry Attestation jointly signed by the Programme and Registry Administrators

Attestation Form, registry administrators must commit to publicly label CORSIA Eligible Emissions Units as defined in the ICAO Document “[CORSIA Eligible Emissions Units](#)”. and to enable the public identification of cancelled units that are used toward CORSIA offsetting requirements⁴. The public is invited to report any inconsistencies or mislabelling via the *Market Monitoring form*. In such cases, the eligibility parameters set out in the ICAO document prevail.

4.8. If a project de-registers and then re-registers (under the same or a different programme) and secures new crediting period start date, would it be eligible?

Answer: The *Scope of Eligibility* for CORSIA Eligible Emissions Units from any programme is found in the ICAO Document “[CORSIA Eligible Emissions Units](#)”. It includes *Eligible Unit Dates* pertaining to the start date for a given activity’s **first** crediting period, which is defined as “*According to the crediting period start date specified at the time of registration*”.

In recommending *Eligible Unit Date* parameters to Council, TAB assumed and maintains the assumption that any activities seeking registration under an emissions unit programme undertake and fulfil all procedures and requirements of new registrants, including related to project design, documentation, and validation, according to programme procedures that have been assessed by TAB and found to be consistent with the *Emissions Unit Criteria* and the programme’s *Scope of Eligibility*.

Re-registration of activities should not be used simply as a means to circumvent *Eligible Unit Date* parameters. TAB will monitor for occurrences of this scenario and consider such occurrences in future re-assessments of programmes. Depending on its findings, TAB may make further recommendations.

4.9. Does the TAB prefer or prioritize eligibility of emissions reductions in any particular sector(s)?

Answer: The ICAO Council has not requested that TAB prioritize the assessment of any activity types or sectors over others. Where an Emissions Units Criterion is relevant to a particular category of activities, TAB may make sector-specific recommendations. For example, the eligibility of some forestry and land use activities is limited to those that are integrated into regional or national scale baselines and monitoring systems (see [Clarifications on TAB’s Criteria interpretations](#)). This is in line with its application of the *Emissions Unit Criteria* and *Guidelines for Criteria Interpretation* related to *avoiding an increase in emissions elsewhere*, sometimes referred to as “leakage risk” (*Application Form, Appendix A – Supplementary Information*). In this manner, TAB is attentive to some specific project categories, as necessary to apply the *Emissions Unit Criteria*—but the TAB does not prioritize such assessments.

⁴ Annex 16, Volume IV, Part II, Chapter 4, 4.2.2 (a) state that aeroplane operators shall cancel CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in Appendix 1 of the same document.

5. Assessing eligibility for each compliance period

5.1. If a programme is approved to supply CORSIA-eligible emissions units in the pilot phase, will it be eligible for subsequent compliance periods as well? If not, what is the process to re-apply for eligibility?

Answer: Not necessarily. In the ICAO Document “[CORSIA Eligible Emissions Units](#)”, there is an entry for each programme under each compliance period. Each entry specifies the start and end points for emissions unit eligibility (i.e. Eligible Unit Date or vintage) and their *Eligibility Timeframe* (i.e., for which compliance period(s) for which these units are eligible).

In accordance with section 7.8 of the [TAB Procedures](#), TAB makes eligibility recommendations on a three-year cycle:

- In 2023 and 2024, TAB will consider applications for eligibility for the 2026-2024 compliance period (‘first phase’).
- In 2025, TAB will re-assess programmes that are eligible at that time for the first phase, in order to make recommendations to Council on the extension of their eligibility dates into the 2027-2029 compliance period.
- In 2026 and 2027, TAB will consider applications for eligibility for the 2027- 2029 compliance period.

Where TAB recommends that Council approve a Programme as eligible for a forthcoming compliance period, it may also recommend that that the Programme be eligible to supply emissions units for the previous compliance period that has not yet elapsed.

5.2. Would the Emissions Unit Criteria be the same for future compliance periods?

Answer: TAB assesses emissions unit programmes against the latest version of the *Emissions Unit Criteria*. Any modifications or updates to the Emissions Unit Criteria would be adopted by Council on recommendation by the Committee on Aviation Environmental Protection (CAEP). TAB is not involved in this process.

Where TAB finds it necessary to clarify its interpretations of the Emissions Unit Criteria, including specific approaches taken to apply criteria and guidelines during the TAB’s assessments, which form the basis of TAB’s recommendations to the ICAO Council on Eligible Emissions Units. These clarifications are conveyed in TAB Reports to the ICAO Council and compiled in the document [Clarifications on TAB’s Criteria interpretations](#) for transparency and ease of access. In some cases, TAB may convey to Council that certain Criteria interpretations should only apply to particular CORSIA compliance periods.

6. Feedback and interaction with TAB

6.1. Is it possible for an unsuccessful applicant to have a direct exchange with TAB to clarify the issues and expectations underlying the TAB recommendations communicated?

Answer: For applicants that are invited to re-apply, the “Areas for further development” contained in the TAB Report and shared with the applicant are at the level of the headings for the different Emissions Unit Criteria. On request, programmes may contact the ICAO Secretariat for the next level of detail – particularly to the level of individual Guideline, where applicable. However, when a programme has been invited to re-

apply, TAB will re-assess the entire re-application, not just the “Areas for further development” previously identified.

If a programme has been recommended as “conditionally eligible” to issue CORSIA-eligible emissions units, TAB’s recommendations contain more specific eligibility conditions that the programme must fulfil in order to be recommended for “immediate eligibility”. These programmes are invited to communicate procedural updates to meet the eligibility conditions by submitting a Material Change form. In that case, TAB considers only the eligibility conditions and does not re-assess the entire programme until the next compliance period.

Regrettably, TAB does not have the capacity to engage in bilateral dialogue with all prospective applicants. TAB has assessed applications from more than 30 different organizations, with more to come each year. In considering how to improve their programme procedures, unsuccessful applicants are advised to review the [Emissions Unit Criteria](#) and guidelines set out in Appendix A of the Application form; the [Clarifications on TAB’s Criteria interpretations](#); the Public comments; their records of exchanges with TAB during the assessment process; and, if relevant, the (re-)application forms of currently eligible programmes.