

WEBINAR:

Understanding CORSIA Eligible Emissions Units and TAB Assessment Process

9 February 2024

ICAO Secretariat

TAB Chairperson and Vice-Chairperson



Content

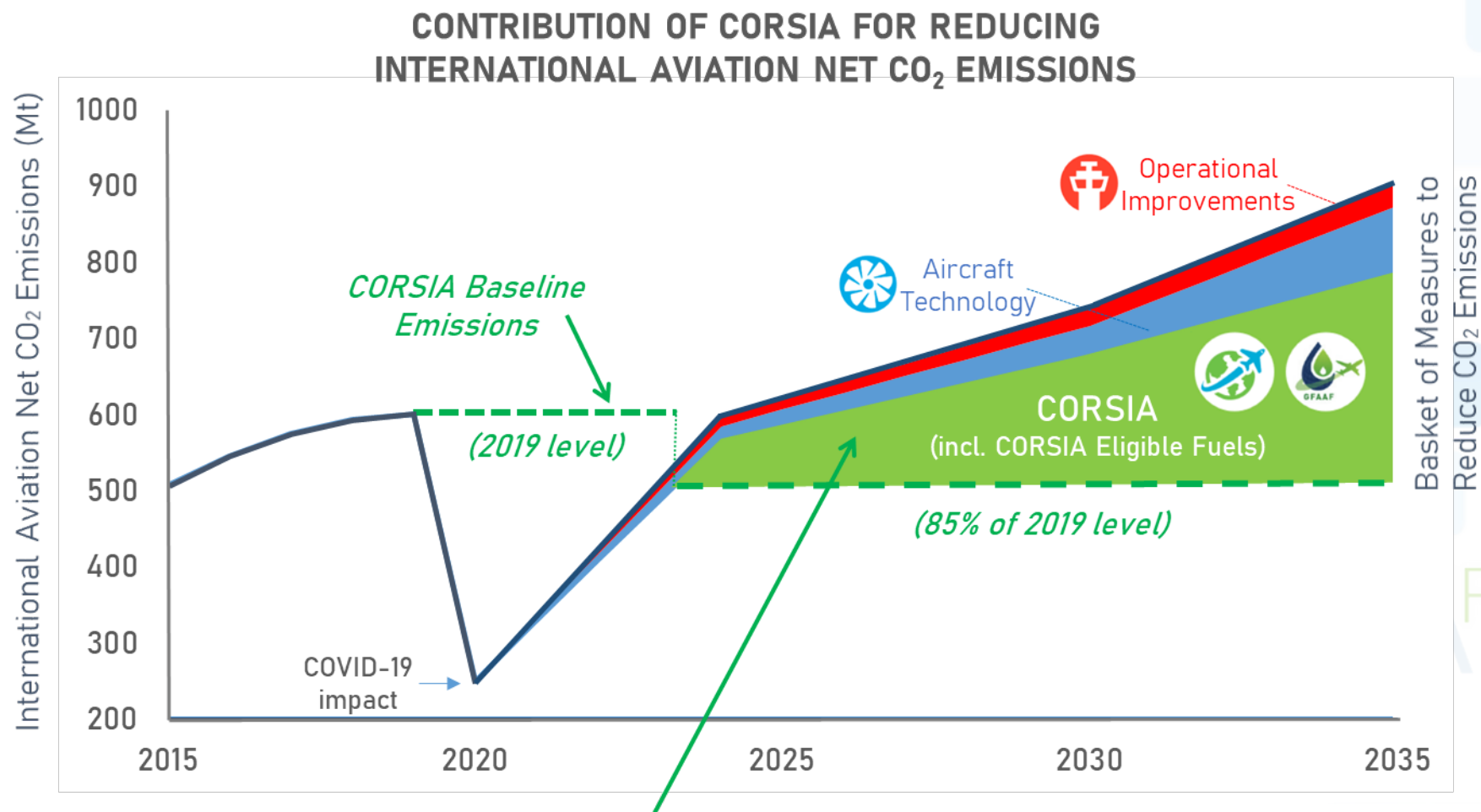
- 1) Background on CORSIA and eligible emissions units – **by ICAO Secretariat**
- 2) TAB assessment process, timeline and key documents – **by TAB Chairperson and Vice-Chairperson**
 - a) TAB assessment process and timeline
 - b) How to apply for TAB assessment – Understanding Application Forms
- 3) Q &A period – **by TAB Chairperson and Vice-Chairperson**

**1**

Background on CORSIA and eligible emissions units

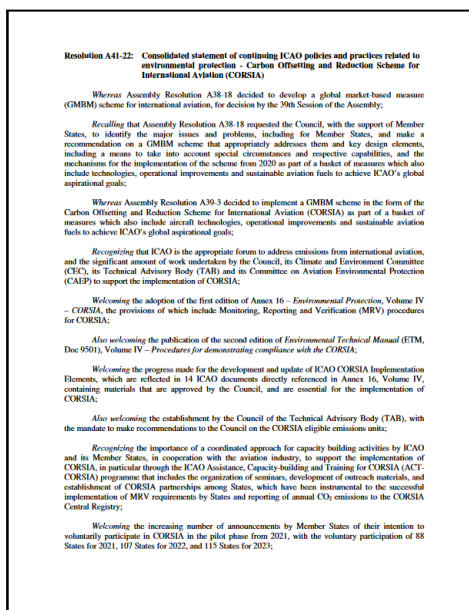
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ENVIRONMENT

CORSIA was adopted by the 39th ICAO Assembly (2016) as the **first global market-based measure** for any industry sector

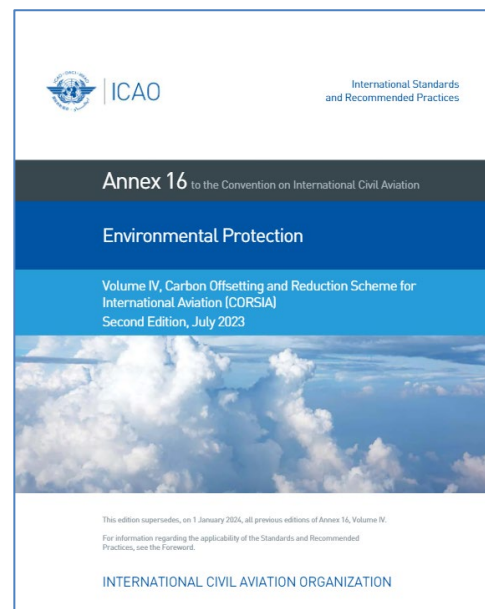


CORSIA addresses the remaining “emissions gap” to achieve Carbon Neutral Growth 2020

CORSIA Implementation Package



Assembly
Resolution A41-22



Annex 16,
Volume IV
(2nd edition)



Doc 9501 (ETM),
Vol. IV (CORSIA)
(3rd edition)



CORSIA Implementation
Elements and ICAO CORSIA
documents

CORSIA Eligible Emissions Units

- **CORSIA Implementation Element: *CORSIA Eligible Emissions Units***
 - Reflected in two ICAO documents referenced in Annex 16, Volume IV:
 1. *CORSIA Emissions Unit Eligibility Criteria*
 2. *CORSIA Eligible Emissions Units*
 - Both ICAO documents have been approved by the ICAO Council
 - » *CORSIA Emissions Unit Eligibility Criteria*:
<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>
 - » *CORSIA Eligible Emissions Units* : <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

- **CORSIA Eligible Emissions Units are determined by the ICAO Council, upon recommendation of the Technical Advisory Body (TAB)**
- **CORSIA Eligible Emissions Units meet the CORSIA Emissions Unit Criteria (EUC)**



What is the Technical Advisory Body (TAB)?

- In March 2019, the ICAO Council made the following decisions:
 - Approved the Emissions Unit Criteria (EUC) to be used by the TAB
 - Established the Technical Advisory Body (TAB), consisting of 19 members nominated by their States and approved by Council
 - Approved the TAB Terms of Reference (TOR), with the tasks of the TAB:
 - » ... undertake the assessment of emissions unit programmes against the emissions units criteria
 - » ... develop recommendations on the list of eligible emissions unit programmes (and potentially project types) whose emissions units would be eligible for use under the CORSIA, for consideration by the Council
- Since its establishment, TAB completed assessment of applicants in January and November 2020, Sep 2021, Sep 2022, January and September 2023 and submitted reports and recommendations to Council accordingly: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

The CORSIA EUC used by TAB to assess the eligibility of emissions units and make recommendations to the Council, focusing on:

Programme Design Elements Assessment Criteria

Clear Methodologies and Protocols, and their Development Process

Scope Considerations

Offset Credit Issuance and Retirement Procedures

Identification and Tracking

Legal Nature and Transfer of Units

Validation and Verification procedures

Program Governance

Transparency and Public Participation Provisions

Safeguards System

Sustainable Development Criteria

Avoidance of Double Counting, Issuance and Claiming

Carbon Offset Credit Integrity Assessment Criteria

Are additional

Are based on a realistic and credible baseline

Are quantified, monitored, reported, and verified

Have a clear and transparent chain of custody

Represent permanent emissions reductions

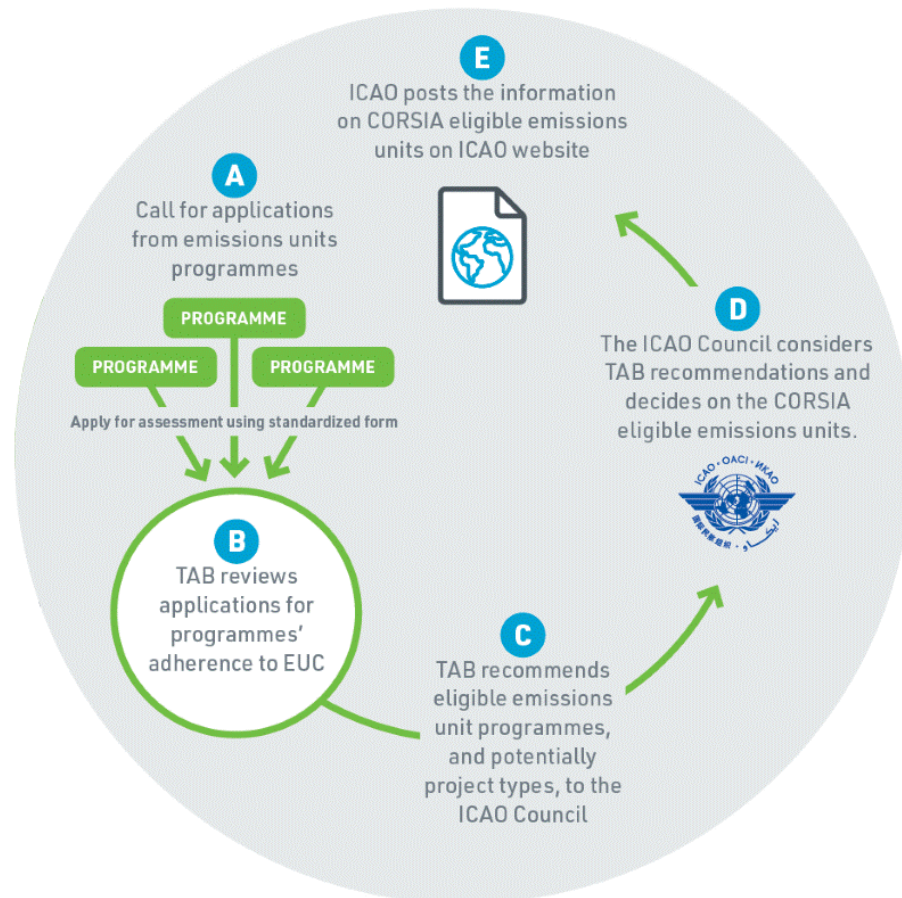
Assess and mitigate against potential increase in emissions elsewhere

Are only counted once towards a mitigation obligation

Do no net harm

Determining CORSIA Eligible Emissions Units

ICAO process for determining CORSIA Eligible Emissions Units:



- A. **Application:** Emissions units programmes apply for consideration to be eligible for CORSIA
- B. **Assessment:** An expert group, the Technical Advisory Body (TAB), reviews emissions units programmes for their adherence to the CORSIA Emissions Unit Criteria (EUC)
- C. **Recommendations:** TAB makes recommendations on CORSIA eligible emissions units to ICAO Council
- D. **Decision:** The ICAO Council decides on CORSIA eligible emissions units
- E. **Publication:** Information on CORSIA eligible emissions units is posted on the ICAO CORSIA website

**2**

TAB assessment process, timeline and key documents

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2. a) TAB assessment process and timeline

What does the TAB assess ?

As requested by Council, the TAB uses the CORSIA Emissions Unit Criteria (EUC) to assess emissions unit programmes:

- An **emissions unit *programme*** administers standards and procedures
 - for developing offset projects, and
 - for verifying and “issuing” offsets (units) created by those projects
- The CORSIA Emissions Unit Eligibility Criteria (EUC) focus on programme-level standards and procedures — as such, TAB assessment focuses on programmes
- The TAB may also assess a programme’s rule-set as it pertains to specific project “types”, e.g., sectors or emissions categories

TAB does not assess offset retailers, project developers or individual projects

(See screening criteria in section 7.12 and 7.13 of TAB Procedures)

Process for TAB assessment of applications

- At the beginning of each year, TAB invites interested emission unit programmes to submit their applications for assessment.
- In 2024, TAB will assess eligibility of programmes to supply CORSIA Emissions Units for the **2024 – 2026 compliance period (CORSIA first phase)**.
- TAB has developed an **Application form** containing a series of questions to inform its assessment of each application against the CORSIA Emissions Unit Eligibility Criteria (EUC).
- Documents on the TAB website play an integrated role in informing and defining how TAB assess the applications and the eligibility of CORSIA Eligible Emissions Units, including :
 - **Application Form and Annexes (described later in this presentation)**
 - **Clarifications of TAB's criteria interpretation**
 - **TAB Terms of Reference**
 - **TAB Procedures**
- TAB website: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

Process for TAB assessment of applications

- After receiving the applications, TAB starts the assessment process according to its *Procedures*.
- TAB assessment begins in **5 sub-groups**. Each sub-group specializes in one sub-set of the EUC:
 - **Sub-Group 1 (*Principles*)**: Sustainable Development Criteria; Do no net harm; Safeguards System; Transparency and Public Participation Provisions; Governance; Legal Nature and Transfer of Units;
 - **Sub-group 2 (*Unit creation*)**: Validation and Verification procedures; Quantification and MRV (partial); Offset Credit Issuance and Retirement Procedures (partial); Identification and Tracking; Clear and transparent chain of custody;
 - **Sub-group 3 (*Methods and Assumptions*)**: Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations; Quantification and MRV (partial); Offset Credit Issuance and Retirement Procedures (partial);
 - **Sub-group 4 (*Risk management*)**: Permanence and Leakage; and
 - **Sub-group 5 (*Double-counting*)**: Avoidance of Double Counting, Issuance and Claiming; Only counted once towards a mitigation obligation.
- To conduct its assessment, TAB uses Assessment Tables that “mirror” each question in the Application Form (to assess each applicant according to ~140 indicators)

Process for TAB assessment of applications

- During the assessment process, applicant organizations must provide information and evidence to TAB to support its assessment of eligibility. This is through:
 - Information in **Application Form and its Appendices**
 - After the applications, TAB interacts with applicants through:
 - » **Written clarification questions and answers**, between TAB and applicants (through the Secretariat)
 - » **Live interviews with applicants**, if/as needed to resolve outstanding questions
- TAB assesses all the information submitted/shared by programmes in sub-groups, also considering any **public comments** received on the relevant application.
- The consolidated findings of sub-groups are then discussed in the full TAB to resolve any outstanding questions before making recommendations on eligibility of programmes.
- TAB recommendations are presented to the Council for its consideration and final decision on eligibility of programmes to supply CORSIA emissions units.

CORSIA eligibility – Council decision

- ICAO Council will decide the eligibility of CORSIA emissions units, considering TAB assessment and recommendations
- Upon Council's decision, emission unit programmes will receive notifications of the results of their application.
- After the Council's approval, eligible programmes are requested to accept the "***Terms of Eligibility***". Then, CORSIA eligible emissions units will be included in the ICAO document titled "***CORSIA Eligible Emissions Units***":
<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>
- Past TAB recommendations are available on the TAB website:
<https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

In the ICAO document “*CORSIA Eligible Emissions Units*”, each eligible programme is listed with four sections, defining the nature of its eligibility:

A. Programme-designated Registry

- Lists the programme’s registry or registries and link(s) to each registry system
- Specifies further requirements for each Programme-designated Registry system
- Confirms receipt of the Application Form, Appendix D – ***Emissions Unit Programme Registry Attestation***. The signed Registry Attestation should be sent to the ICAO Secretariat no later than 180 days after the Council decision.

B. Eligibility Timeframe

- Identifies the CORSIA period(s) when specified units from listed programme are eligible for use toward CORSIA offsetting requirements. Currently, the listed programmes’ units are eligible for use toward CORSIA offsetting requirements in the pilot phase (2021-2023 compliance period) and/or first phase (2024-2026 compliance period).

C. Eligible Unit Dates

- Identifies the date(s) associated with the creation of eligible units by a listed programme

D. Scope of Eligibility

- Specifies any limitations and parameters that apply to the scope of a listed individual programme’s eligibility in CORSIA, defining also exclusions (if any) of the eligibility of certain emissions units according to, e.g., their: activity type, unit type, methodology, programme element, procedural class.

CORSIA Eligible Emissions Units (for Pilot Phase)

Until November 2023, ICAO Council considered the TAB recommendations and approved **11 Emissions Unit Programmes to supply CORSIA Eligible Emissions Units for the pilot phase (2021-2023 compliance period):**

1) American Carbon Registry



2) Architecture for REDD+ Transactions



3) Biocarbon Fund Initiative for Sustainable Forest Landscapes



4) China GHG Voluntary Emission Reduction Program



5) Clean Development Mechanism



6) Climate Action Reserve



7) Forest Carbon Partnership Facility Program



8) Global Carbon Council



9) Socialcarbon



10) The Gold Standard



11) Verified Carbon Standard



Note:

Not all units from these programmes are eligible for use in CORSIA.

Certain emissions units from these programmes are not eligible.

*Each programme's Scope of Eligibility is described in the ICAO document: **CORSIA Eligible Emissions Units***

<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

CORSIA Eligible Emissions Units (for First Phase)

In March 2023, ICAO Council considered the TAB recommendations and approved **2 Emissions Unit Programmes to supply CORSIA Eligible Emissions Units for the first phase (2024-2026 compliance period):**

1) American Carbon Registry



2) Architecture for REDD+ Transactions



The eligible units from these programmes are from projects/activities that started their **first crediting period from 1 January 2016** and **can be generated from reductions occurring from 2021 to 2026**.

Note:

Not all units from these programmes are eligible for use in CORSIA.

*Each programme's Scope of Eligibility is described in the **ICAO document: CORSIA Eligible Emissions Units***

<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>

CORSIA Eligible Emissions Units (for Pilot Phase)

- The ICAO Council the Council approved the general eligibility parameters for application in CORSIA's pilot phase (2021-2023 compliance period):

CORSIA Eligible Emissions Units are issued...

- ... to projects/activities that started their **first crediting period from 1 January 2016** and
- ... in respect of reductions that occurred through **31 December 2020** (for most* programmes)

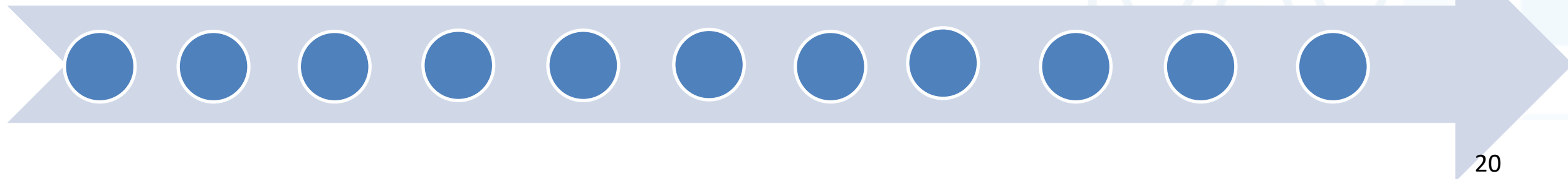
* For 2 programmes, in respect of reductions that occurred through 31 December 2023

Crediting period start:
1 January 2016

Emissions units can be generated from
reductions occurring through 2020 (for
most* programmes)

Emissions units can be used
for CORSIA offsetting in Pilot
Phase

2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026

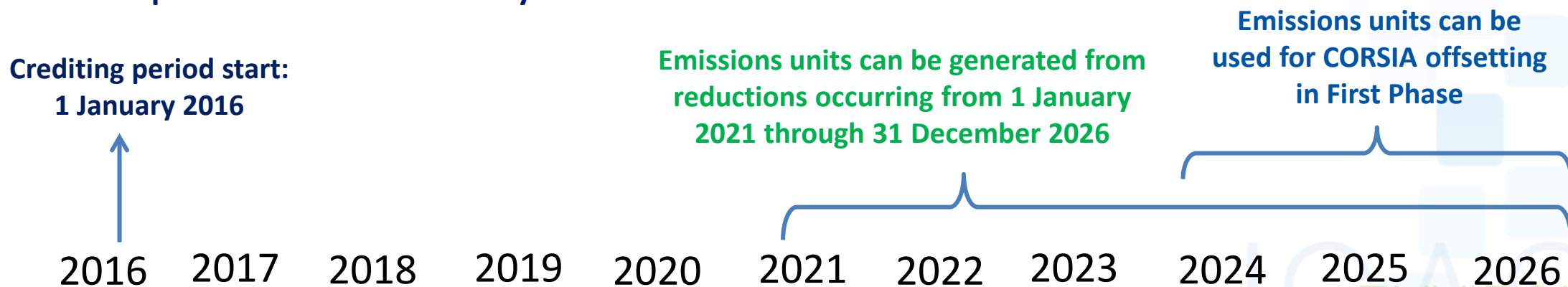


CORSIA Eligible Emissions Units (for First Phase)

The Council also approved the eligible unit dates for the CORSIA First Phase (compliance period 2024 - 2026).

All CORSIA Eligible Emissions Units that are approved by Council for use in the first phase are issued...

- ... in respect of reductions that occurred **from 2021 through 31 December 2026**, in addition to the existing **crediting start date parameter from 1 January 2016**.



2024 TAB Assessment Timeline

- Call for applications for the 2024 TAB assessment cycle on CORSIA eligible emissions units for the first phase: from **5 February to 4 March 2024**.
- Eligible programmes also have two deadlines in 2024 for reporting material changes to ICAO, if any: by **10 April 2024** and by **15 August 2024**.
- The results of the 2024 TAB assessment cycle and its recommendations are expected for consideration by the 233rd Session of the Council (Oct/Nov 2024).

2024 TAB Work Programme

[illegible]

Note 1: The above TAB Work Programme and Timeline is subject to further changes.

Note 2: The call for applications for the 2024 assessment cycle, for the first phase of CORSIA, will open in the first quarter of 2024

2. b) How to apply for TAB assessment – Understanding Application Forms

Understanding Application Forms

Each organization applying for assessment must submit the following documents:

- **2024 Application Form** – for organizations applying for the first time, ***updated***
- OR
- **2024 Re-application Form** – for programmes that have previously applied ***updated*** ;

AND

- **The required appendices:**
 - **Appendix A** – Emissions Unit Criteria and *Guidelines for Criteria interpretation*
 - » For information only – nothing for applicants to fill out
 - **Appendix B** – Programme *Assessment* Scope (.xlsx)
 - » Where applicants list the programme elements submitted for TAB's assessment
 - **Appendix C** - Programme *Exclusions* Scope (.xlsx)
 - » Where applicants list the programme elements excluded from TAB's assessment
 - **Appendix D** – Emissions Unit Programme Registry Attestation
 - » Where applicants attest to and describe their consistency with registry requirements

All documents available at: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

2024 Application Form

- Required only for programmes applying for the first time (returning applicants are required to use the Re-Application form)
- Each section of the form corresponds to the EUC and *Guidelines for Criteria Interpretation* (cross-reference to paragraphs in *Appendix A—Supplementary Information*)
- Contains a series of check boxes, narrative questions, and requests for “evidence” that programme procedures are in place and available for use

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 type="checkbox"/> YES
b) the verification of emissions reductions?	<input type="checkbox"/> YES
c) the accreditation of validators?	<input type="checkbox"/> YES
d) the accreditation of verifiers?	<input type="checkbox"/> YES

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

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

2024 Re-application Form

- Required for programmes that have already applied before in a previous cycle (First-time applicants do not use this form – they must use the Application form)
- Each section of the form corresponds to the EUC and *Guidelines for Criteria Interpretation* (contained in *Appendix A—Supplementary Information*)
- Contains a series of check boxes, narrative questions, and requests for “evidence” that programme procedures are in place and available for use, and any updates or changes to the programme elements following the previous application or the Council’s approval:
 - A. Re-submit all information previously submitted to TAB for assessment, including Q&As
 - B. Summarize and provide updates of any changes to the information in ‘A’ above

2024 Re-application Form

Question 3.3. Offset credit issuance and retirement procedures

Are procedures in place defining how offset credits are... (<i>Paragraph 2.3</i>)	
a) <u>issued</u> ?	<input type="checkbox"/> YES
b) <u>retired</u> / cancelled?	<input type="checkbox"/> YES
c) <u>subject to discounting</u> (<i>if any</i>)?	<input type="checkbox"/> YES
Are procedures in place defining... (<i>Paragraph 2.3</i>)	
d) <u>the length of crediting period(s)</u> ?	<input type="checkbox"/> YES
e) <u>whether crediting periods are renewable</u> ?	<input 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:

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

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”*):

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

Complete responses to applications questions include three components:

1) *Written summary response*

2) *Supporting evidence:*

- ✓ Copy / paste the relevant text from programme documents into the form
- ✓ Include citations and web links to the supporting documentation
- ✓ If applicable, attach supporting documentation, with instructions for finding the relevant evidence in those documents

3) *Programme revisions: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance, etc.):*

- ✓ 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).

Re-Application Form includes an additional component:

- 4) *Updates and changes to programme procedures since the previous application/approval: Each question provides fields to include, and clearly distinguish between, two key pieces of information:***
- A. Information already 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**
 - B. New information describing any and all procedural changes and updates that the programme introduced since its previous application or approval by ICAO Council, with the summary and evidences of any and all changes.

Example: 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:

[Including paragraph(s) introducing and summarizing specific programme procedures relevant to question, providing quotes/excerpts where applicable]

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].”

Appendix B - Programme Assessment Scope

Appendix C - Programme Exclusions Scope

- Both are .xlsx documents, ask applicants to list the programme elements that are described in and/or excluded from their (re-)application forms
- To identify the elements that are within or beyond TAB's assessment and recommendations

SHEET A: DESCRIBED ACTIVITIES <i>(Here, list activities supported by the programme that are described in this form for further assessment)</i>			
Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
e.g. Waste, Energy	e.g., Landfill methane capture; Coal mine methane capture;	e.g., Project-level only; Programmes of activities; Sector-scale	e.g., Global; Non-Annex I-only; Country X only

SHEET B: METHODOLOGIES / PROTOCOLS LIST <i>(Here, list all methodologies / protocols that support activities described in Sheet A)</i>						
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
e.g. "Methodology to XYZ..."	e.g., ABC-123-V.20-XXX	e.g., V2.0	1/1/18			

• Appendix D – Emissions Unit Programme Registry Attestation

- To be signed by programme and registry administrators, accepting terms for the provision of registry services under CORSIA
- Registry representatives provide evidence of requirements indicated in the Registry Attestation

	<p>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 applicable⁷, 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>”?”</p>	<input type="checkbox"/> YES
7.1	<p>Describe how the Registry ensures its ability to implement these provisions:</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>	



3 Q & A period

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Central American
and Caribbean
(NACC) Office
Mexico City

South American
(SAM) Office
Lima

ICAO
Headquarters
Montréal

Western and
Central African
(WACAF) Office
Dakar

European and
North Atlantic
(EUR/NAT) Office
Paris

Middle East
(MID) Office
Cairo

Eastern and
Southern African
(ESAF) Office
Nairobi

Asia and Pacific
(APAC) Sub-office
Beijing

Asia and Pacific
(APAC) Office
Bangkok



THANK YOU