# INTERNATIONAL CIVIL AVIATION ORGANIZATION



# Session 5
# CORSIA Eligible Emissions Units (EEUs) and the Five Programmes approved in november 2026

ICAO Regional Officer: Environment
M. Olivier Petit

ICAO

# CORSIA Eligible Emissions Units



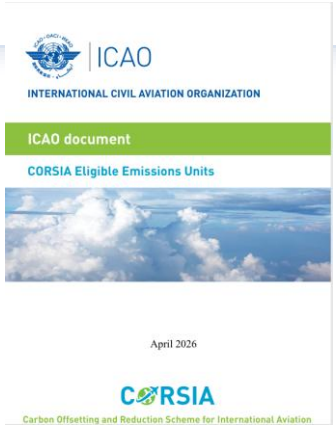
CORSIA Eligible Emissions Units (CEEUs) are 'carbon offsets' approved by the ICAO Council — upon the recommendation of the Technical Advisory Body (TAB) — for use in CORSIA. CEEUs shall meet the CORSIA Emissions Unit Criteria (EUC).

**Two ICAO documents referenced in Annex 16, Volume IV — both approved by the ICAO Council:**

### CORSIA Emissions Unit Eligibility Criteria




### CORSIA Eligible Emissions Units



# 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 TAB — 19 members nominated by their States and approved by Council
- Approved the TAB Terms of Reference (TOR), tasking the TAB to:
  - assess emissions unit programmes against the emissions units criteria
  - develop recommendations on eligible emissions unit programmes (and potentially project types) for the Council's consideration



*The Technical Advisory Body (TAB)*

**TAB website:** www.icao.int/CORSIA/ICAO-corsia-tab

**19 members**

# CORSIA Emissions Unit Eligibility Criteria (EUC)



*Used by the TAB to assess the eligibility of emissions units and make recommendations to the Council, focusing on:*

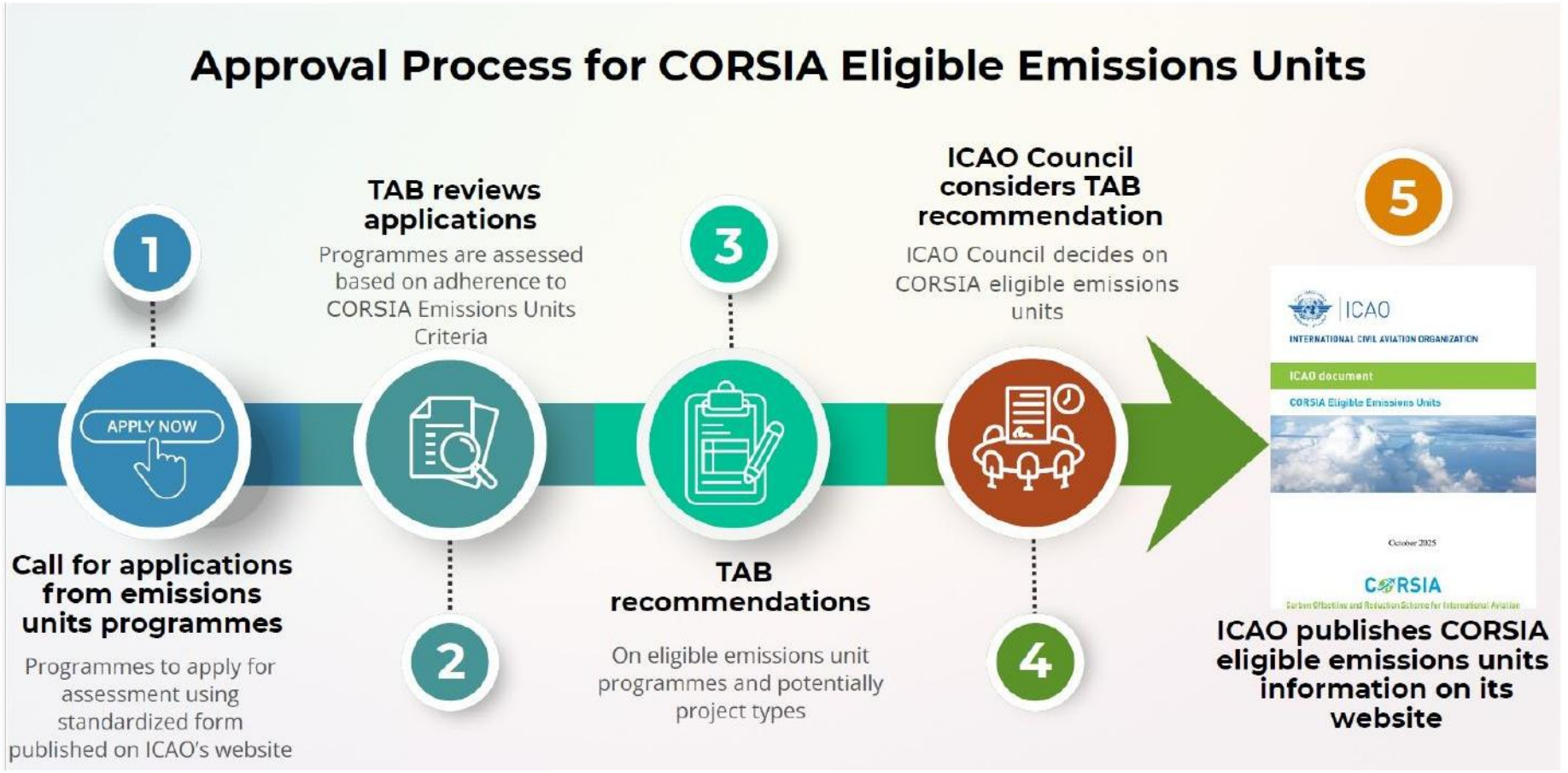
## Programme Design Elements

- Clear methodologies & protocols, and their development process
- Scope considerations
- Offset credit issuance & retirement procedures
- Identification and tracking
- Legal nature and transfer of units
- Validation and verification procedures
- Programme governance
- Transparency & public participation provisions
- Safeguards system
- Sustainable development criteria
- Avoidance of double counting, issuance & claiming

## Carbon Offset Credit Integrity

- 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 potential increases in emissions elsewhere
- Are only counted once towards a mitigation obligation
- Do no net harm

# Process for Determining CEEUs



# CORSIA Eligible Emissions Units (2024–2026)



By 2025, the ICAO Council considered the TAB recommendations and approved ten Emissions Unit Programmes to supply CEEUs for the first phase (2024–2026 compliance period):

- American Carbon Registry (ACR)
- Architecture for REDD+ Transactions (ART)
- BioCarbon Fund for Sustainable Forest Landscapes (IFSL)
- Climate Action Reserve (CAR)
- Forest Carbon Partnership Facility (FCPF)
- Global Carbon Council (GCC)
- Gold Standard (GS)
- Isometric
- Premium Thailand Voluntary Emission Reduction Program
- Verified Carbon Standard (VCS)

**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'. Eligible units come from projects with a first crediting period from 1 January 2016 and vintages from 2021 to 2026.

# CORSIA Eligible Emissions Units (2027–2029)



By 2025, the ICAO Council considered the TAB recommendations and approved four currently eligible (2024–2026) Emissions Unit Programmes to also supply CEEUs for the 2027–2029 compliance period:

- **American Carbon Registry**
- **Gold Standard**
- **Architecture for REDD+ Transactions**
- **Verified Carbon Standard**

The ICAO Council considered the TAB recommendations and approved during the 239th session four more eligible Emissions Unit Programmes to also supply CEEUs for the 2027–2029 compliance period:

- **Biocarbon Fund ISFL**
- **FCPF**
- **Isometric**
- **Premium T-VER (Thailand)**

Seven more applications are under TAB review to be considered by the ICAO Council in spring 2027 during the 240th session

**New version of the CORSIA Eligible Emission Units on the CORSIA website to be published soon with this information.**

# 2026 — Other TAB Work



## Assessment of PACM — Article 6.4

**Paris Agreement Crediting Method**

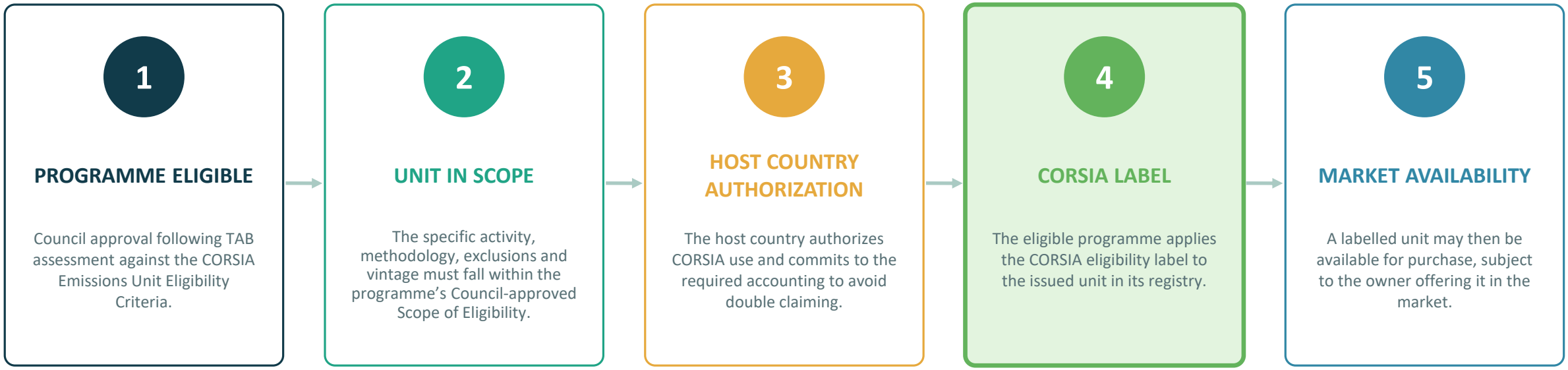
- In March 2023, the Council requested that the TAB assess the Paris Agreement Article 6.4 mechanism as soon as practicable, including provisions for the transition of the Clean Development Mechanism (CDM) for eligibility under the CORSIA EUC.
- TAB assessment: related governance arrangements that were in place were largely consistent with the contents of the EUC, it was also found that the PACM Registry, essential feature for airlines to fulfil the requirements was not yet operational.
- The ICAO Council conditionally approved the PACM to supply CEEUs for the CORSIA first phase (2024 2026 compliance period) and for the second phase (2027-2029 compliance period).

## Supply Analysis for CEEUs

- Based on its eligibility recommendations, the TAB presents regular updates to the Council on the potential supply of CEEUs.
- The latest supply analysis (October 2026) estimated that the ten fully eligible programmes could issue between 70 million and more than 1.4 billion CEEUs for mitigation years 2021–2026, **if such units obtained host country attestation** per the procedures assessed by the TAB.
- These figures reflect the programme-specific eligibility parameters approved by the Council in October 2025; the TAB will incorporate these into its 2026 survey and unit supply analysis.

# Eligibility is not the same as availability

**CORSIA eligibility is defined by ICAO Council decisions; actual market availability depends on additional steps.**




- **Eligibility** of CEEUs is determined by ICAO Council and defined in the ICAO document.
- **Availability** of CEEUs is dependent on the issuance of a host country attestation for the project(s)/units (as a minimum requirement).

# Availability of CEEUs and LoAs

- The **host country attestation** — also known as a **Letter of Authorization (LoA)** — is a key measure to avoid double claiming of units used in CORSIA, in particular for mitigation occurring from 2021 onward.

- Through the LoA, the host country confirms that emissions units generated within the Council-approved scope of eligibility:
  - will be used in CORSIA and not counted toward any Nationally Determined Contributions (NDCs) under the Paris Agreement; and
  - will be properly accounted for (i.e. applying corresponding adjustments) in its national reports under the Paris Agreement.

- Programmes aiming to supply CEEUs for CORSIA must obtain the LoA from the host country and make it publicly available before labelling units as eligible and using them in CORSIA.

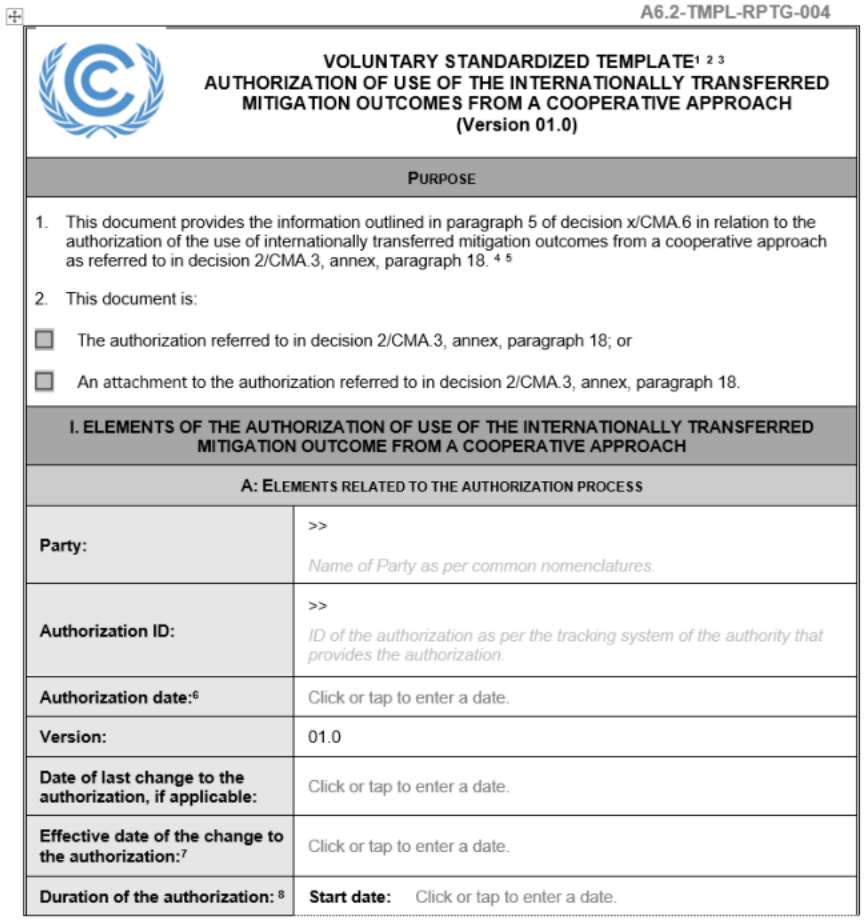
- The decision to issue an LoA rests with the host country. Once it decides to do so, it may use the official template prepared by the UNFCCC secretariat (for voluntary use).

Template for the letter of authorisations on the UNFCCC website:

***https://unfccc.int/sites/default/files/resource/Authorization%20template.docx***

Example of Letter of Autorisation submitted to UNFCCC:

Authorizations | UNFCCC



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**VOLUNTARY STANDARDIZED TEMPLATE[1] [2] [3]**
**AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES FROM A COOPERATIVE APPROACH**
**(Version 01.0)**

**PURPOSE**

1. This document provides the information outlined in paragraph 5 of decision x/CMA.6 in relation to the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach as referred to in decision 2/CMA.3, annex, paragraph 18. [4] [5]
2. This document is:

☐ The authorization referred to in decision 2/CMA.3, annex, paragraph 18; or

☐ An attachment to the authorization referred to in decision 2/CMA.3, annex, paragraph 18.

**I. ELEMENTS OF THE AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOME FROM A COOPERATIVE APPROACH**

**A: ELEMENTS RELATED TO THE AUTHORIZATION PROCESS**

| | |
|---|---|
| **Party:** | >><br>*Name of Party as per common nomenclatures.* |
| **Authorization ID:** | >><br>*ID of the authorization as per the tracking system of the authority that provides the authorization.* |
| **Authorization date:**[6] | Click or tap to enter a date. |
| **Version:** | 01.0 |
| **Date of last change to the authorization, if applicable:** | Click or tap to enter a date. |
| **Effective date of the change to the authorization:**[7] | Click or tap to enter a date. |
| **Duration of the authorization:** [8] | **Start date:** Click or tap to enter a date. |

# CEEUs Terminology



## The status of a unit changes as it moves toward CORSIA use

| | | |
|---|---|---|
| **GENERATED** | Mitigation has occurred and is monitored/reported | **Project / activity** |
| **VERIFIED** | Third party has verified the reported outcome | **Independent verifier** |
| **ISSUED** | A serialized unit has been created in the registry. Issuance alone does not demonstrate CORSIA eligibility | **Crediting programme** |
| **AUTHORIZED** | Host-country authorization covers the unit or expected mitigation. *Host countries can authorize units or projects; for units, the authorization can cover issued units or future issuance.* | **Host country** |
| **LABELLED** | A CORSIA label is applied to an issued unit after it meets the Council-approved Scope of Eligibility and the applicable avoidance-of-double-claiming requirements, including host-country authorization. The label may be added months or years after issuance. | **Eligible programme registry** |
| **CANCELLED / RETIRED** | An aeroplane operator purchases eligible units and cancels the quantity needed to meet its total final CORSIA offsetting requirement. Cancellation permanently removes those units from circulation so they cannot be traded or used again. | **Programme registry** |



# CEEUs in Programmes' Registries



- As of 30 October 2026, approved programmes have labelled **47,5 million of units** (with vintage from 2021) as CORSIA eligible for First Phase.

- These units have been **verified, issued and labelled as CORSIA eligible** and have met all CORSIA criteria, **including avoidance of double claiming** (*letter of authorization by the host country* as a minimum)

- Aeroplane operators are encouraged to contact the programmes directly first to know the market availability of such units.

*(available at https://www.icao.int/CORSIA)*

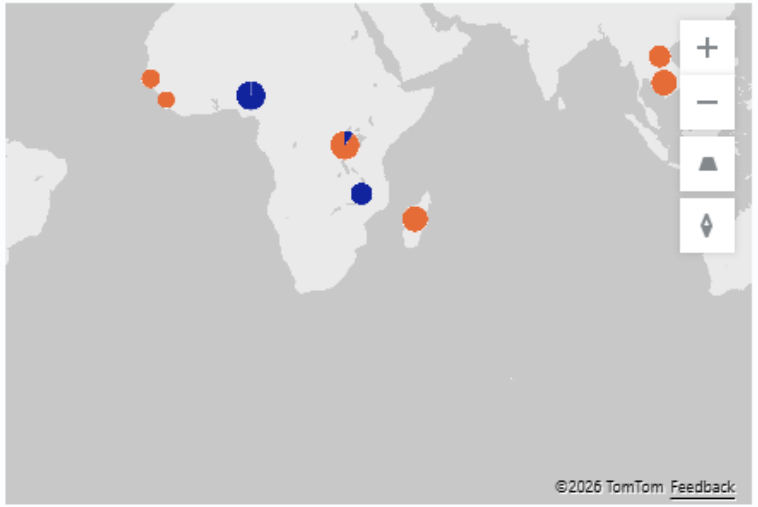
CORSIA Implementation Overview | CORSIA Certified Eligible Fuels | **CORSIA Eligible Emissions Units**

## CORSIA Eligible Emissions Units

click for more CEEUs information

### (Issued by Programme Registries) – As of Oct 30, 2026

| Host Country | Program Registry | Quantity of CEEUs (tonnes) |
|---|---|---|
| Cambodia | VCS | 3 369 411 |
| Gambia | VCS | 196 652 |
| Guyana | ART | 24 963 214 |
| Laos | VCS | 1 276 305 |
| Madagascar | VCS | 2 822 091 |
| Malawi | GS | 1 524 196 |
| Nigeria | GS | 5 345 884 |
| Nigeria | VCS | 40 188 |
| Rwanda | GS | 622 891 |
| Rwanda | VCS | 5 530 081 |
| Sierra Leone | VCS | 2 078 |
| Tanzania, United Republic of | GS | 180 867 |
| Tanzania, United | VCS | 142 504 |
| **Total** | | **47 584 445** |




Program Registry ART GS VCS

The information presented here is the amount of CORSIA Eligible Emissions Units (CEEUs) that have been issued by those emissions unit programmes approved by the ICAO Council to supply CEEUs for the CORSIA first phase (2024 – 2026 compliance period), extracted directly from public websites of the programmes' registries.

The quantities refer to units **verified, issued and labelled as CORSIA eligible by the programmes,** which may be used to comply with CORSIA offsetting requirements. The labelled units meet CORSIA criteria on avoidance of double claiming (e.g. Letter of Authorization by the host country). Some of the units may have already been cancelled in the programmes' registries. The quantity of CEEUs does not include any forecasted/in the pipeline units linked to a published Letter of Authorization by the host country. Aeroplane Operators should contact the programmes directly for information on the market availability of those CEEUs.

Note: Currently, Verra data is not being updated in this dashboard due to temporary changes in Verra's public registry reports

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# Thank You




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