



JOINT ESAF/WACAF AND IATA REGIONAL WORKSHOP

CORSIA Eligible Emissions Units (CEEUs)

The TAB and the Issuance of Letters of Authorization (LoAs)

16 June 2026

Virtual

INTERNATIONAL
CIVIL AVIATION
ORGANIZATION

01



SESSION ONE

CORSIA — Offsetting Requirements

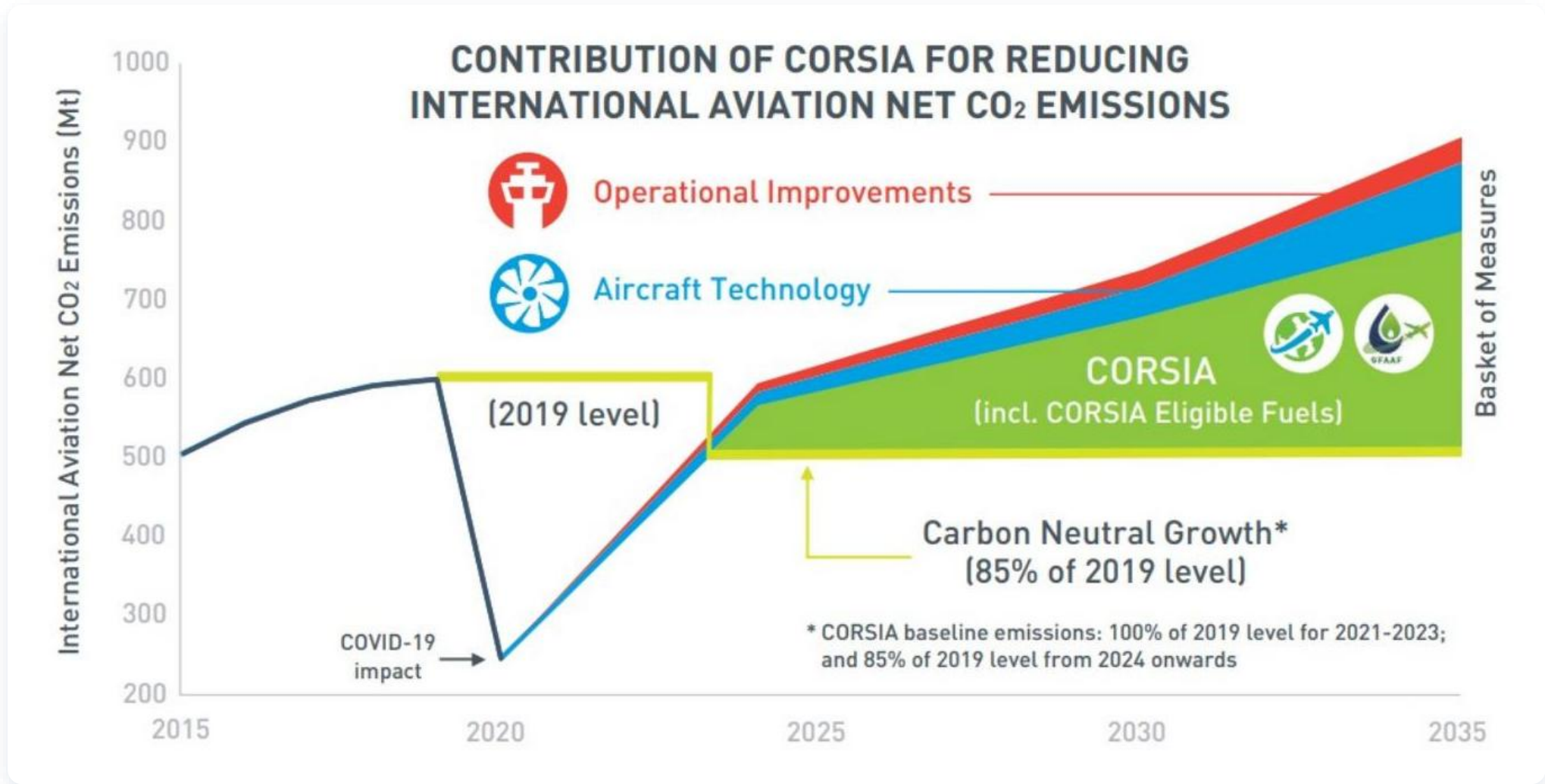
ICAO Secretariat:

Chinga Mazhetese — ESAF Regional Officer (Environment / Meteorology)

Olivier Petit — WACAF Regional Officer (Environment / Implementation Support)



CORSIA Baseline





Calculating an Operator's Offsetting Requirements



$$\text{Operator's annual emissions subject to offsetting requirements} \times \text{Growth Factor} = \text{CO}_2 \text{ offsetting requirements}$$

3.2 CO₂ offsetting requirements

3.2.1 The State shall calculate, for each of the aeroplane operators attributed to it, the amount of CO₂ emissions required to be offset in a given year from 1 January 2021 to 31 December 2023 prior to consideration of the CORSIA eligible fuels, as follows:

$$OR_y = OE * SGF_y$$

where:

- OR_y = Aeroplane operator's offsetting requirements in the given year y;
- OE = Aeroplane operator's CO₂ emissions covered by 3.1 in the given year y or aeroplane operator's CO₂ emissions covered by 3.1 in 2019, depending upon the option selected by the State which will be applied to all aeroplane operators that have been attributed to it; and
- SGF_y = Sector's Growth Factor.



Offsetting Requirements — Calculation Basis



3.2.1 The State shall calculate, for each of the aeroplane operators attributed to it, the amount of CO₂ emissions required to be offset in a given year from 1 January 2021 to 31 December 2023 prior to consideration of the CORSIA eligible fuels, as follows:

$$OR_y = OE * SGF_y$$

where:

- OR_y = Aeroplane operator's offsetting requirements in the given year y;
- OE = Aeroplane operator's CO₂ emissions covered by 3.1 in the given year y or aeroplane operator's CO₂ emissions covered by 3.1 in 2019, depending upon the option selected by the State which will be applied to all aeroplane operators that have been attributed to it; and
- SGF_y = Sector's Growth Factor.

Note 1.— The Sector's Growth Factor applicable for a given year (SGF_y) is provided in the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)" that is available from the ICAO CORSIA website, and is calculated as

$$\frac{(SE_y - SE_{B,y})}{SE_y}$$

where SE_y = Total sectoral CO₂ emissions covered by 3.1 in the given year y and SE_{B,y} = Total annual sectoral CO₂ emissions in 2019 covered by 3.1 in the given year y.

Note 2.— Sectoral emissions in a given year (SE_y) do not include the CO₂ emissions from new entrants during their





Illustration — 100% Sectoral Growth

The table below shows the data for Operator Alpha's CO2 emissions covered for the year 2022, including the SGF for 2022. Calculate the operator's offsetting requirements for 2022.

Year _y	OE	SGF _y	OE	Year _y	OE	SGF _y
2022	346 000	16.5%		2022	346 000	16.5%
2022			346 000			16.5%



$$OE \times SGF_{2022} = OR_{2022}$$

$$346\,000 \times 16.5\% = OR_{2022}$$

$$57\,090 = OR_{2022}$$





CORSIA Eligible Emissions Units — In Brief



CEEU are determined by the ICAO Council

CORSIA Eligible Emissions Units are approved by the ICAO Council, upon the recommendation of the Technical Advisory Body (TAB).



They meet the Emissions Unit Criteria

CORSIA Eligible Emissions Units meet the CORSIA Emissions Unit Criteria (EUC).

02



SESSION TWO

CORSIA — Updates on the Work Related to the CORSIA Eligible Emissions Units

ICAO Secretariat



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

Approval Process for CORSIA Eligible Emissions Units





CORSIA Eligible Emissions Units (2024–2026)



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

- American Carbon Registry
- Architecture for REDD+ Transactions
- Climate Action Reserve
- Global Carbon Council
- Gold Standard
- Isometric
- Premium Thailand Voluntary Emission Reduction Program
- Verified Carbon Standard

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

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/activities with a first crediting period from 1 January 2016 and vintages from 2021 to 2029.



2026 TAB Assessment Timeline



Call for Applications

ICAO launched a call (9 Feb – 9 Mar 2026) for programmes interested in an eligibility assessment to supply CEEUs for the 2027–2029 compliance period. More than 20 organizations applied.



Dual-Period Eligibility

Successful applicants from the 2026 TAB assessment cycle may be recommended for both the 2027–2029 and the 2024–2026 compliance periods.



Council Consideration

Results of the 2026 TAB assessment cycle and its recommendations are expected for consideration by the 239th Session of the Council (Oct/Nov 2026).



2026 — Other TAB Work



Assessment of PACM — Article 6.4

- 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.
- In 2026, the TAB will begin assessing the programme elements that are complete — recognising that some key elements, such as the PACM Registry, are not yet operational. The TAB will update the Council in October/November 2026.



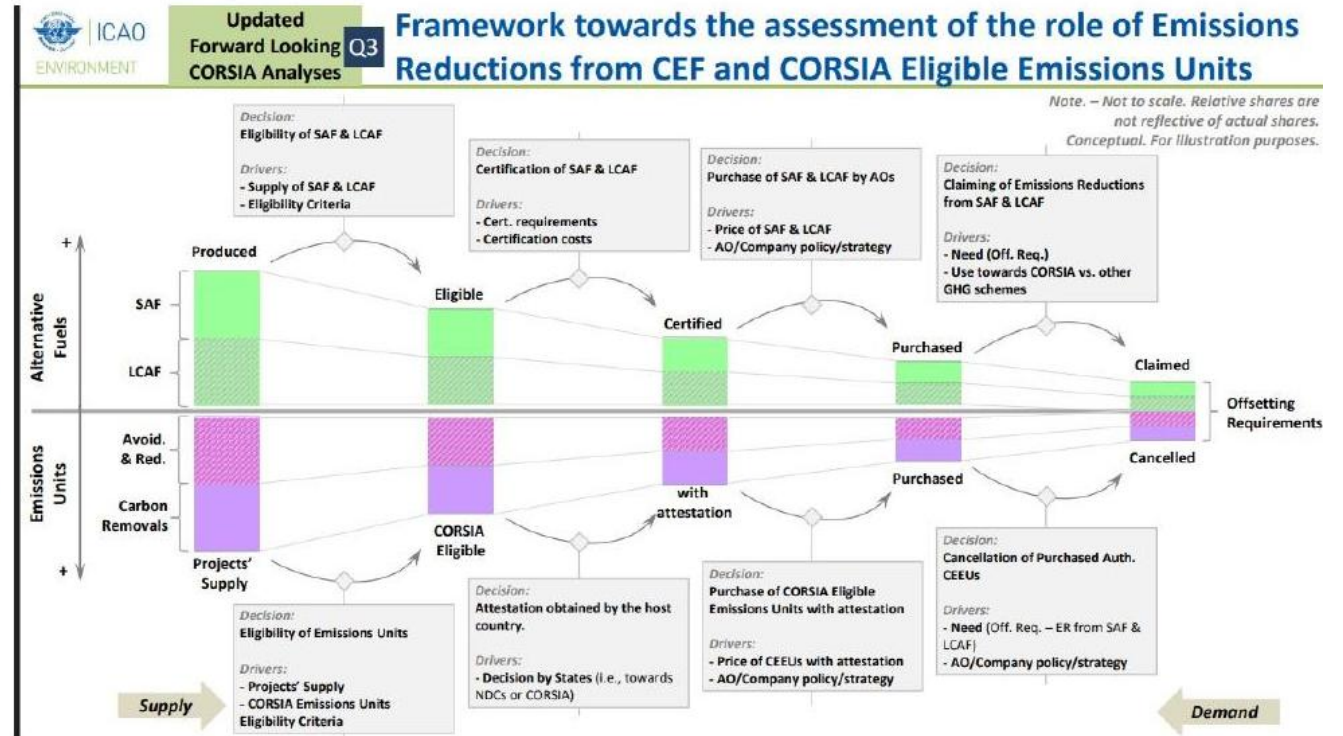
Supply Analysis for CEEUs

- Based on its eligibility recommendations, the TAB presents regular updates to the Council on the potential supply of CEEUs.
- The latest supply analysis (October 2025) estimated that the eight fully eligible programmes could issue between 780 million and 1.5 billion CEEUs for mitigation years 2021–2026, **if such units obtained host country attestation** per the procedures assessed by the TAB.
- These figures do not yet 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 vs Availability of CEEUs

- **Eligibility** of CEEUs is determined by ICAO Council and defined in the ICAO document (*Scope of eligibility: type of project or activity, exclusions, vintage*).
- **Availability** of CEEUs is dependent on the issuance of a host country attestation for the project(s)/units.
- **Demand** of CEEUs will be determined by the **total final CO₂ offsetting requirements**, after accounting for the benefits from the use of CORSIA eligible fuels (CEF)
- **Total offsetting requirements** for the CORSIA first phase (2024-2026) are estimated approximately **200 Mt.**



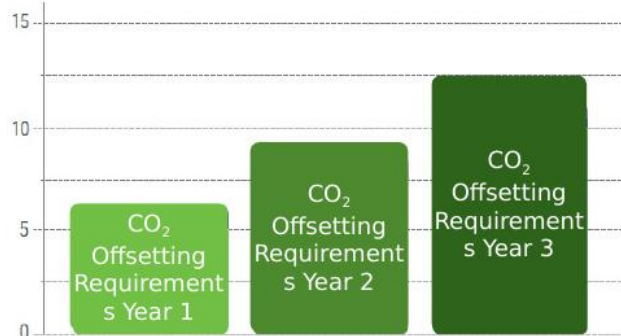
Graph from the 2025 CORSIA periodic review



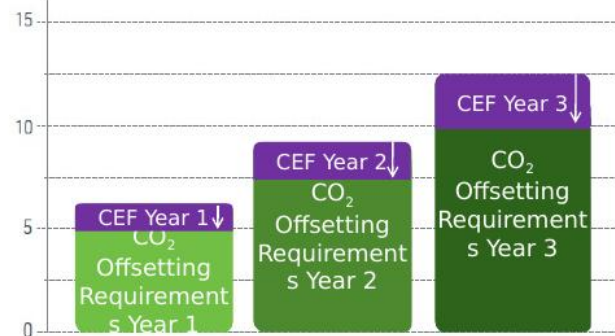
Fulfilling CORSIA Offsetting Requirements



① **CO₂ Offsetting Requirements** calculated by the State for each year



② Emissions reductions claimed from the use of **CORSIA Eligible Fuels (CEF)**



③ **Total Final CO₂ Offsetting Requirements** for a 3-year Compliance Period



Total final CO₂ offsetting requirements will be met by operators through the cancellation of



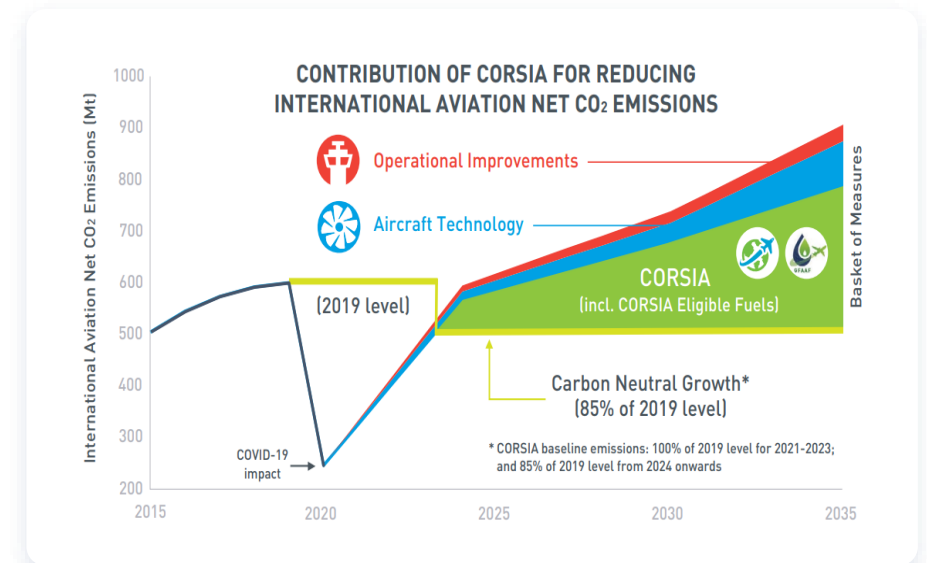
Availability of CEEUs and LoAs

- 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).



CEEU in Programmes' Registries

- As of 9 March 2026, approved programmes have labelled 32.4 million units (vintage from 2021) as CORSIA eligible for the First Phase.
- These units have been verified, issued and labelled as CORSIA eligible, meeting all CORSIA criteria — including avoidance of double claiming (e.g. a host country LoA).
- The ICAO Secretariat has launched a new CORSIA EEUs dashboard with this information on the CORSIA website, updated monthly.
- Such CEEUs may be available for aeroplane operators to meet their offsetting requirements — operators are encouraged to contact the programmes directly to confirm market availability.



ICAO CORSIA EEUs dashboard



32.4M

units labelled CORSIA-eligible



Steps to Purchase and Cancel CEEUs





Live Demo — ICAO CEEUs Webpage & Registries



ICAO Document — 'CORISIA Eligible Emissions Units'

Programme information and Scope of Eligibility



Gold Standard Registry

Example of a programme registry

<https://registry.goldstandard.org/projects>



Walk through the live ICAO CEEUs webpage and the programmes' registries to locate eligible units and cancellation information.



CEEU Terminology



CORSIA Eligible Emissions Units Emissions units ('carbon offsets') approved by the ICAO Council, on TAB recommendation, that meet the EUC and are described in the ICAO document.

Generated units Actual number of units monitored and reported under a project activity over a period of time (vintage).

Vintage The year/period when the emissions reduction or carbon removal actually occurred.

Verified units Generated units that have been verified by a third-party entity.

Issued units Units officially created and recorded in a programme's registry after verification.

Authorized units Units covered under a host country LoA — applicable to issued or expected (ex-ante) units.

Labelled CORSIA-eligible Issued units that received a CORSIA label after meeting the Scope of Eligibility, including avoidance of double claiming.

Cancelled / Retired units Units permanently removed from circulation after use for offsetting and that cannot be used or traded again.

Note: the eligibility label may be applied months/years after the issuance of units.



Questions?

Joint ESAF/WACAF and IATA Regional Workshop on CEEUs, the TAB and the Issuance of LoAs

INTERNATIONAL
CIVIL AVIATION
ORGANIZATION



ICAO

Thank You

ICAO Regional Office for Eastern & Southern Africa · CORSIA