ICAO ENVIRONMENT

CORSIA Eligible Emissions Units

ICAO Secretariat
21 October 2026



CORSIA

ACT CORSIA
Assistance, Capacity-building and Training

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CORSIA Eligible Emissions Units

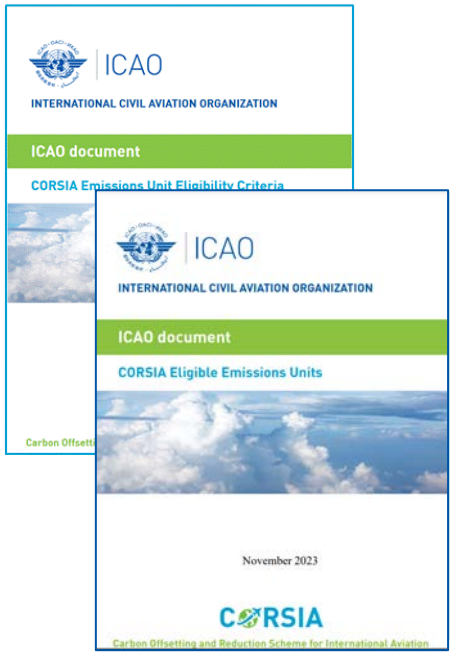


- **CORSIA Eligible Emissions Units** are '*carbon offsets*' that have been approved by the ICAO Council, upon recommendation of an expert group, the Technical Advisory Body (TAB), for their use in CORSIA.
- CORSIA Eligible Emissions Units meet the CORSIA Emissions Unit Criteria (EUC) by:
  - Originating from programmes that have procedures and measures in place that meet the EUC for Program Design Elements
  - Adhering to the EUC for Carbon Offset Credit Integrity, which are also assessed on the basis of programme-level procedures and measures

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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 document 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)**

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CORSIA Eligible Emissions Units Criteria



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

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What is the TAB?



- In March 2019, the ICAO Council made the following decisions:
  - Approved the Emissions Unit Criteria, to be used by the TAB.
  - Established the Technical Advisory Body (TAB). The 19 members of the TAB are experts nominated by their States and approved by Council.
  - Approved the TAB Terms of Reference (TOR), which indicate that the tasks of the TAB are to:
    - … 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 yearly assessments of applicants since January 2020, and submitted reports and recommendations to Council accordingly: **https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx**

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Process for determining CEEUs

Approval Process for CORSIA Eligible Emissions Units

1

Call for applications from emissions units programmes

Programmes to apply for assessment using standardized form published on ICAO's website

2

TAB reviews applications

Programmes are assessed based on adherence to CORSIA Emissions Units Criteria

3

TAB recommendations

On eligible emissions unit programmes and potentially project types

4

ICAO Council considers TAB recommendation

ICAO Council decides on CORSIA eligible emissions units

5



ICAO publishes CORSIA eligible emissions units information on its website

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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. TAB's assessments also focus on the programme level.
- The TAB may also assess a programme's rule-set as it pertains to specific activity "types", e.g., sectors or emissions categories, and/or spot-check for thoroughness.

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

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

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CORSIA Eligible Emissions Units (2024-2026)



By October 2026, ICAO Council considered the TAB recommendations and approved **ten 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

3)Biocarbon Fund Initiative for Sustainable Forest Landscapes

4)Climate Action Reserve

5) Forest Carbon Partnership Facility

6) Global Carbon Council

7) Gold Standard

8) Isometric

9) Premium Thailand Voluntary Emission Reduction Program

10) 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'***

The eligible emissions units from these programmes are from projects that **started their first crediting period from 1 January 2016,** and generated in respect of **reductions/removals from 2021 to 2026**.

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CORSIA Eligible Emissions Units (2027-2029)



By October 2026, ICAO Council considered the TAB recommendations and approved **four Emissions Unit Programmes to supply CORSIA Eligible Emissions Units also for 2027-2029 compliance period:**

1) American Carbon Registry

2) Architecture for REDD+ Transactions

3) Gold Standard

4) 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'***

The eligible emissions units from these programmes are from projects/activities that **started their first crediting period from 1 January 2016,** and generated in respect of **reductions/removals ('vintages') from 2021 to 2029**.

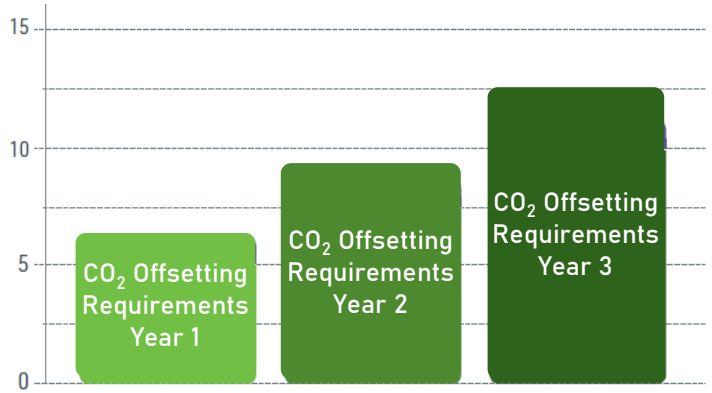
TAB will present its recommendations regarding its 2026 assessment cycle to the 239th session of the Council in November 2026 and these may result in more programmes approved for the 2027-2029 compliance period.

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Fulfilling CORSIA Offsetting Requirements

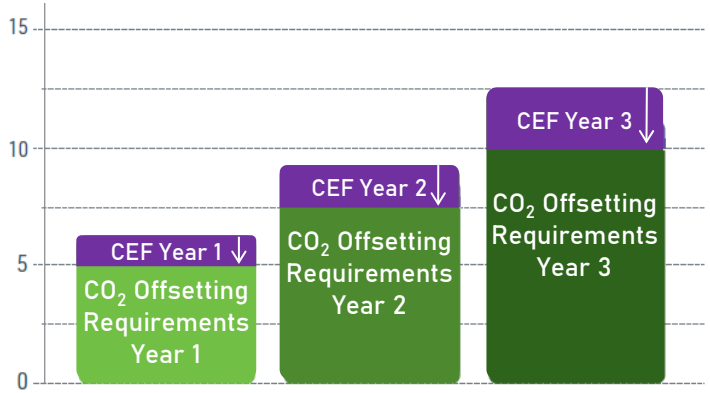
① CO_2 Offsetting Requirements calculated by the State for each year

Operator's CO_2 emissions subject to offsetting requirements ✖ Growth Factor

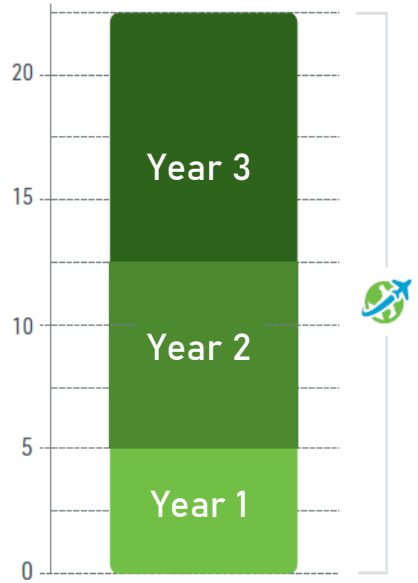


② Emissions reductions claimed from the use of CORSIA Eligible Fuels (CEF)

Annual CO_2 Offsetting Requirements − Emissions Reductions from CEF



③ Total Final CO_2 Offsetting Requirements for a 3-year Compliance Period



- An aeroplane operator must **purchase and cancel** CORSIA eligible emissions units (CEUs) equivalent to its **total**[1] **final**[2] **CO_2 offsetting requirements** to fulfil its CORSIA offsetting requirements for a compliance period.
- Total offsetting requirements for the CORSIA first phase (2024-2026) are estimated approximately **200 Mt.**

[1] Total requirements for a 3-year compliance period (*e.g.* first phase 2024-26)
[2] Final requirements with reduction claimed from SAF/LCAF benefits

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ICAO document "*CORSIA Eligible Emissions Units*"

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***.

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.

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ICAO document *"CORSIA Eligible Emissions Units" (Example)*

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry[3] https://americancarbonregistry.org/how-it-works/membership
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016[4] and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026.
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) California and Washington Registry Offset Credits (ROCs) b) California Early Action Offset Credits (EAOCs) c) ERTs issued to all activities that are developed in REDD+ countries[5] and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated[6] to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped. d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming[7].

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

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Eligibility is not the same as availability



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

1 — PROGRAMME ELIGIBLE

Council approval following TAB assessment against the CORSIA Emissions Unit Eligibility Criteria.

2 — UNIT IN SCOPE

The specific activity, methodology, exclusions and vintage must fall within the programme's Council-approved Scope of Eligibility.

3 — HOST COUNTRY AUTHORIZATION

The host country authorizes CORSIA use and commits to the required accounting to avoid double claiming.

4 — CORSIA LABEL

The eligible programme applies the CORSIA eligibility label to the issued unit in its registry.

5 — MARKET AVAILABILITY

A labelled unit may then be available for purchase, subject to the owner offering it in the market.

- **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).

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Availability of CEEUs and LoAs



- The **host country attestation** (also known as **letter of authorization – LoA**) is a key measure to avoid double claiming of units used in CORSIA, in particular units in respect of mitigation that occurred from 2021 onward.
- Through the LoA, the host country confirms that emissions units **generated within the scope of eligibility approved by the ICAO Council:**
  - Will be used in CORSIA and are not counted toward any Nationally Determined Contributions (NDCs) under Paris Agreement; **and**
  - Will be properly accounted (*i.e.* applying corresponding adjustments) in its national reports under Paris Agreement.
- Programmes that aim to supplying CCEUs for CORSIA's are **required to obtain the LoA from the host country** and the letter should be **publicly available** prior to the label units as eligible and use them in CORSIA.
- The decision to issue such LoA is ultimately to be made by the host countries. Once the host country decides to issue the LoA, it may use the **official template** prepared by the UNFCCC secretariat (for voluntary use), which is available here: ***https://unfccc.int/sites/default/files/resource/Authorization%20template.docx***

Important: authorization can cover issued units or expected future units; labelling applies to issued units.

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Supply analysis CEEUs



The latest supply analysis prepared by TAB in 2026, estimated the potential total supply of CEEUs for first phase(2024-2026), as follows:

- **Ten fully eligible programmes** have the potential to issue up to around **700 million – more than 1.4 billion** CORSIA Eligible Emissions Units for **mitigation years 2021-2026,** if such units **were to obtain host country attestation** as required by the CORSIA EUC. These estimates account for **retired/cancelled units** reported by each programe.
- To date, activities under these programmes have projected supply of **up to 120 million CORSIA Eligible Emissions Units** within the scope of a signed letter of authorization with vintage years 2021-2026.
- The expected demand for the CORSIA first phase (2024-2026) is estimated as 200 million CEEUs.

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CEEUs in programmes' registries

- As of 29 September 2026, approved programmes have labelled **44 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.

CORSIA Eligible Emissions Units

click for more CEEUs information

(Issued by Programme Registries) – As of Sep 29, 2026

Host Country	Program Registry	Quantity of CEEUs (tonnes)
Cambodia	VCS	3,369,411
Gambia	VCS	196,652
Guyana	ART	24,963,214
Lao	VCS	1,276,305
Madagascar	VCS	2,822,091
Malawi	GS	1,524,196
Nigeria	GS	1,624,017
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		**43,862,578**



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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QUESTIONS?

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