

Technical Advisory Body (TAB)

Public comments - 2025 Assessment cycle Re-assessment process and submission of material changes

Disclaimer: The public comments contained in this document are published as submitted by their authors, without any changes made by ICAO. The views and opinions expressed in the public comments contained herein are those of their authors and do not reflect the position of ICAO or the ICAO Council's Technical Advisory Body. ICAO expressly disclaims all liability arising in connection with any interpretation or use of the comments in this document.

ICAO reserves its rights to exclude any comments that can be perceived as offensive or defamatory.

If, despite this moderation policy, a comment posted in this document appears to be offensive or defamatory, you are invited to immediately contact the Organization by email (TAB@icao.int). If your request appears legitimate, the comment will be withdrawn.

Name: Chris Sherwood

Organization: Negative Emissions Platform

Date of receipt: April 2025

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC). Please send your comments to TAB@icao.int

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Chris Sherwood

Commenter Organization: Negative Emissions Platform

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Isometric	Material Change 9	Permanence	We welcome Isometric's decision to accept CDR from pathways which have less than a 1000 year durability. For instance, we view Biochar as a critical pathway to support carbon removal scale and meet IPCC targets of removing 10 gigatons of carbon dioxide from the Earth's atmosphere every year by 2050.
Isometric	Material Change 10	Programme Assessment Scope	We welcome Isometric's decision to develop protocols for a wider range of pathways, such as BECCS and Biochar. Scaling carbon removal to the levels required to meet IPCC targets will require a range of different carbon removal techniques.

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Name: Eli Cain

Organization: Carbon Removal Alliance

Date of receipt: April 2025

TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC). Please send your comments to TAB@icao.int

ICAO requests the public to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB.

Public comments received during this assessment cycle, including commenter names and organizations, will be published on the ICAO CORSIA website following the decision by the Council in respect of TAB's eligibility recommendations for this cycle.

ICAO reserves its rights to exclude from publication any submissions that are inconsistent with these guidelines, or which contain information that can be perceived as offensive, defamatory, and/or third-party advertising (e.g. spam).

All comments received by the deadline are considered in full, but due to time constraints, ICAO is unable to provide individualized responses.

Commenters may request confidential treatment for a portion of their submission that they wish to designate as "provided in confidence". Any such information must be clearly marked and placed in a separate annex. The information contained in this annex will inform the TAB's assessment, but will not be published on the ICAO CORSIA website. ICAO will not consider any submission from the public that requests confidential treatment of all, or a substantial part, of the submission.

Commenter Name: Eli Cain, Senior Policy Manager

Commenter Organization: Carbon Removal Alliance

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Isometric	Material Change 4	Permanence	We support the procedures within the Isometric Standard to ensure the permanence of Carbon Removal. We note the two steps Isometric has taken within this material change form, to strengthen the procedures around risk assessment and liability. This reinforces Isometric's position as a standard which is committed to the highest standards of scientific rigor.
Isometric	Material Change 10	Programme Assessment Scope	We welcome Isometric's decision to develop protocols for a wider range of pathways, such as BECCS and Biochar. Scaling carbon removal to the levels required to meet IPCC targets will require a range of different carbon removal techniques.

* Please refer to [Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs](#)

Name: Sven Kolmetz

Organization: Project Developer Forum

Date of receipt: April 2025

31st March 2025

International Civil Aviation Organization
Technical Advisory Body
To whom it may concern

Subject: CORSIA Phase 1 and Phase 2

The PD-Forum is a collective voice to represent the interests of companies developing greenhouse gas emissions reductions and removal projects in international markets, including in the Voluntary Carbon Market, with 54 current members from diverse international jurisdictions. Many of our members have ambition to supply the CORSIA markets, and we are keen to support ICAO where we can in sharing the voice of the private sector.

As part of this letter, we refer to the following:

- Our letter to you dated 11th April 2024
- The [12th Edition](#) of the CORSIA Eligible Emissions Units (“CEEU’s”)
- The [October 2024](#) TAB Recommendations to the Council (“TAB Recommendations”)

Introduction

Firstly, the Project Developer Forum would like to thank ICAO for the latest release of eligibility requirements for CORSIA Phase 1. We were pleased to see the approval of four new programmes – Verra, Gold Standard, Climate Action Reserve and Global Carbon Council – in December 2024. This was a positive step for CORSIA and since then, we have seen considerably more activity amongst CORSIA stakeholders.

However, we write to you to express our concerns with the approach taken by ICAO and TAB to date on CORSIA Phase 1 and that similar issues will carry over to CORSIA Phase 2 if they are not addressed.

We believe that certain decisions by ICAO and TAB are damaging the potential of CORSIA with the impact most likely to be felt by airlines globally when there is not enough CEEU supply to meet CORSIA demand.

Engagement with project developers

The PD-Forum is of the opinion that CORSIA will not meet its potential unless project developers are engaged and their views are considered. There does not appear to have been any meaningful engagement with project developers to ensure the viability and success of CEEU supply for either Phase 1 or Phase 2, with the exception of two limited public consultation periods in 2024.

We implore ICAO and TAB to consistently and actively engage with project developers for future review cycles, particularly as TAB begins its reviews and recommendations for CORSIA Phase 2. The PD-Forum

stands ready to support the TAB with private sector engagement, and coordinate the views of developers as required.

CORSIA Eligibility of Paris Agreement Crediting Mechanism (PACM)

With the momentous outcome of COP29 at Baku to operationalise Article 6, project developers have begun considering the PACM under Article 6.4 of the Paris Agreement for new project development and transitioning existing CDM projects that meet all requirements set out by the Parties of the Paris Agreement to PACM. Timely clarity on the eligibility of PACM under CORSIA Phase 1 is critical for project developers to use this new standard to meet airlines' demands. We draw your attention to Clause 21 of ICAO resolution A39-3, which reads as follows:

"... emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Counsel, with the technical contribution of CAP, including on avoiding double counting and on eligible vintage and timeframe;"

We request ICAO and TAB to clarify the process, timeline and alignment criteria as described in Clause 21 above. Clarity on PACM's eligibility for CORSIA Phase 1 is urgently needed for project developers to make investment decisions towards this UN-governed standard. Given that both ICAO and UNFCCC are United Nations agencies, we hope that ICAO will fast-track the new PACM's CORSIA Phase 1 eligibility.

Comparing unit use against national reporting

In light of the Article 6.2 guidelines finalised at COP 29 in Baku, the PD-Forum would encourage ICAO to update its CORSIA requirements to align to Article 6. We understand that ICAO aims to avoid a situation where projects are double counted, or where a country's intention to apply corresponding adjustment is not fulfilled in national reporting (revocation).

The guidance released in Baku on Article 6.2¹ now states that "any changes to authorization of the use of internationally transferred mitigation outcomes from a cooperative approach shall not apply to, or affect, mitigation outcomes that have already been first transferred, unless otherwise specified by the Parties [in the Terms and Conditions of the cooperative approach or the Letter of Authorization]." This suggests that revocation is now impossible, unless a project has breached terms specified in advance. This is further reflected in the inclusion of revocation in the UNFCCC Letter of Authorization template published by the UNFCCC earlier in March 2025. This should provide comfort to ICAO, and reduce the burden on programmes to provide guarantees (see below).

Section 4.4.6.2 of the TAB recommendations references the reporting requirements host countries will make to the UNFCCC triggered by "first transfer." These include the Initial report, Annual information, and the Biennial Transparency Report. Given that changes to authorization – and therefore revocation

¹ Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and in decision 2/CMA.3. [Draft decision -/CMA.6](#)



– are no longer permitted after “first transfer,” we request that ICAO considers the full range of UNFCCC reports to be proof of a corresponding adjustment being applied, rather than waiting for the Biennial Transparency Report.

For example, if a host country defines “first transfer” as “issuance,” and issues an authorization letter alongside adjusting the credits in the Annual Electronic Format (AEF), we recommend that this is considered sufficient evidence by ICAO, and by carbon standards, that a corresponding adjustment has been applied.

We strongly recommend that ICAO references annual reporting rather than waiting for the application of corresponding adjustments in the Biennial Transparency Reports. This is especially true given some host country governments are planning to only record emission reductions with a two-year time lag. For example, if a project reduced emissions in 2025, it may be that the host country government only applies those corresponding adjustments in the December 2028 BTR (which would cover the period from 2021 to 2026). It is unclear how these credits would be retired against Phase 1 CORSIA given the cadence of the Biennial Transparency Reports do not match the requirements for airlines to submit their own CORSIA reporting by January 2028. We are concerned that without consideration of other UNFCCC reporting, a mismatch in BTR timeframes will lead to confusion, and to a reduction in supply of otherwise eligible emission reductions.

Issues with third-party guarantees as required under the existing CORSIA rules

We note sections 4.4.6.12-4.4.6.15 of the TAB Recommendations regarding third-party guarantees, which are a critical component of credits being CORSIA Phase 1 eligible where the corresponding adjustment has not yet been accounted for in host country reporting. We note in section 4.4.6.14 that “third-party guarantees/insurance are not strictly necessary to prevent double-claiming”. We disagree with this statement under the current rules devised by ICAO. We note that both Gold Standard and Verra have made third party insurance a keystone in their CORSIA eligibility guidelines. We have considerable concerns about the practicality of insurance in this context. Due to the bi-annual reporting cycle of host country reporting through the Biennial Transparency Report, there can be a very long time between issuance and eligibility without third-party guarantees/insurance. For example, a carbon credit issued on 1st January 2025 will most likely not be included in a BTR until 31st December 2026, 24 months after issuance. As such, third-party guarantees/insurance are critical to the functioning of CORSIA.

Furthermore, section 4.4.6.14.4 states that a programme “should remit either a CORSIA-eligible unit (in kind), or a cash amount sufficient for the programme or the activity proponents to purchase a CORSIA-eligible unit at the time it is needed.” Given the uncertainty of market supply or future prices, this implies the liability in the event of a claim against the insurance or guarantee is unlimited. From our engagement with various stakeholders, we cannot envisage any third-party being able to provide or accept unlimited liability.



In addition, this does not align to usual commercial practice. If a project developer sells a CEEU at USD 10 to an intermediary who in turn sells the CEEU at USD 15 to an airline, under section 4.4.6.14.4, it is implied that the project developer's liability is USD 15, even though it has only received the economic benefit of USD 10. In a scenario where the price of securing a replacement credit has risen to USD 30, it is unclear how the project developer can be expected to cover such costs. In such a scenario, the obligation to provide the additional insurance or guarantee to the airline should sit with the intermediary, not the project developer.

If ICAO and TAB are to continue to insist on these third-party guarantees (which we contest – see section below), we encourage ICAO and TAB to address these concerns and ensure that the third-party guarantees are practical from a commercial perspective while ensuring that liability is shared and does not just sit with project developers and programmes. By making these commercial changes to its approach, ICAO and TAB will remove a significant barrier to entry for insurers and guarantors.

Third-party guarantees taking into account Article 6 national reporting

However, given the section earlier on national reporting, CORSIA eligibility should be expanded such that section 4.4.6.14 is true and third-party guarantees should only be required in limited circumstances. With the appropriate annual reporting in place, it should be unnecessary to secure insurance to cover the full period until the next Biennial Transparency Report. In particular, we recommend that the insurance is not extended until the 2032 BTR as implied by the TAB consideration 4.4.6.4. Such practical changes would benefit all CORSIA market participants and align CORSIA with the operationalisation of Article 6 that took 9 years to negotiate.

Methodology exclusions

We were disappointed to see methodology exclusions in the TAB recommendations one year into CORSIA Phase 1. There had been no indications from ICAO or TAB that methodologies approved under the CORSIA Pilot Phase were being examined or would not be approved for CORSIA Phase 1. This is reflected in the March 2024 TAB recommendations.

For project developers, methodology selection is typically determined by what methodology is available when the project is starting up. Methodology changes are complex, expensive, and take considerable time to enact with multiple stakeholder engagement including the programmes, VVBs and governments.

Therefore, the methodology exclusions in the TAB Recommendations came very late and should have been made public far earlier.

In addition, the basis for the exclusion of certain methodologies is unclear or unknown. For example, the exclusion involving grid-connected renewable electricity generation/supply that are estimated to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped is



not explained. By arbitrarily limiting total capacity to 15 MW, it significantly impacts the financial or commercial feasibility of such installations, such that the small-scale projects are impossible to roll out.

We were particularly disappointed to see exclusions that differed across programmes and cannot see the logic to the differing treatments. We are concerned that seemingly arbitrary exclusions threaten the market perception of CORSIA. For example, AMS-II G was excluded under Verra but included under Gold Standard, despite being the exact same methodology. We have not seen any credible reason given for the different treatment of AMS-II G across these programmes.

We strongly encourage ICAO and TAB to reconsider its exclusions from the TAB Recommendations of certain methodologies and explain why the methodologies have been excluded in the first place.

CORSIA Phase 2

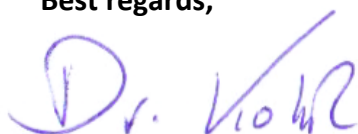
We welcome TAB's statements that it will start making recommendations for CORSIA Phase 2 in 2025, two years prior to the start of the phase. This is a very positive development and one we welcome after the CORSIA Phase 1 approval delays. With such notice, project developers can orientate their projects to meeting CORSIA Phase 2 demand in advance and ensure that supply will reach the market in a more ordered fashion.

Conclusion

The PD-Forum and its members are ready and willing to engage with ICAO and TAB to ensure the most functional and effective CORSIA market for airlines globally. We encourage ICAO and TAB to engage with project developers throughout its processes and review cycles as without project developers, there will be no CEEUs for airlines to meet their obligations. The PD-Forum kindly requests that a bilateral meeting between ourselves and TAB is arranged in short order.

Yours sincerely,

Best regards,



Dr. Sven Kolmetz

Director

On behalf of the members of the PD forum

- *Maybe published on the PD Forum homepage*

