

**International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction
Scheme for International Aviation (CORSA)**

**Application Form for Emissions Unit Programmes
seeking eligibility to supply units to
the CORSA 2027 – 2029 compliance period**

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

ICAO Member States and the aviation industry are implementing the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). Together with other mitigation measures, CORSA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020. Aeroplane operators will meet their offsetting requirements under CORSA by purchasing and cancelling CORSA eligible emissions units. The ICAO Council determines CORSA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks¹. TAB's assessment of emissions unit programmes is undertaken annually². The results of ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*³. At present, eight Emissions Unit Programmes are eligible to supply CORSA-eligible Emissions Units for the 2024-2026 compliance period (the CORSA 'first phase') and four programmes are eligible to supply CORSA-eligible Emissions Units for the 2027-2029 compliance period (part of CORSA 'second phase'). The latter programmes are eligible to certify CORSA Eligible Emissions Units for the 2024-2026 compliance period and were approved by the ICAO Council to do so for the 2027-2029 period based on TAB's 2025 reassessment and recommendations.

ICAO now invites emissions unit programmes⁴ to apply to TAB's 2026 assessment cycle, which will make recommendations on their eligibility to supply CORSA-Eligible Emissions Units for the **2027-2029 compliance period** (part of the CORSA 'second phase'). Any interested programme should provide the updated information requested through this application form and its Appendices, as well as supplementary materials and evidence as applicable. In undertaking this work, TAB may also ask programmes to provide specific examples illustrating how programme procedures or systems perform in practice.

This assessment will be conducted during TAB's 2026 annual assessment cycle, according to the TAB Terms of Reference, TAB Procedures, Work Programme and Timeline, which are available on the ICAO TAB website.

About this form

Programme responses to this application form will serve as the primary basis for the assessment. This form requests

¹ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

² Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2019>

Recommendations from 2020 TAB assessment cycle: <https://www.icao.int/icao-corsia-tab2020>

Recommendations from 2021 assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2021>

Recommendations from 2022 assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2022>

Recommendations from 2023 assessment cycle: <https://www.icao.int/CORSA/TAB2023>

Recommendations from 2024 assessment cycle: <https://www.icao.int/CORSA/TAB2024>

³ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

⁴ "Emissions Unit Programme", for the purposes of TAB's assessment, refers to an organization that administers standards and procedures for developing activities that generate offsets, and for verifying and "issuing" offsets created by those activities. For more information, please review the TAB FAQs on the ICAO CORSA website: <https://www.icao.int/CORSA/icao-corsia-tab>

evidence of programme procedures or programme elements. The evidentiary documentation enables TAB to a) confirm that a given procedure or programme element is *in place*, b) more fully understand the programme’s summary responses, and c) archive the information as a reference for potential future assessments. TAB’s assessment may also involve, *e.g.*, a completeness check and initial screening of applications, written clarification questions, and/or live interview(s) with programmes.

This Application form is accompanied by, and refers to, [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#), containing the EUC and *Guidelines for Criteria Interpretation*. The ICAO Council, on recommendation of its Committee on Aviation Environmental Protection (CAEP), updated the *Guidelines for Criteria Interpretation* in March 2024. These EUC and updated Guidelines are provided to inform programmes’ completion of this Application form, in which they are cross-referenced by paragraph number.⁵

This form is also accompanied by [Appendix B “Programme Assessment Scope”](#), and [Appendix C “Programme Exclusions Scope”](#), which request all applicants to identify the programme elements⁶ they wish to submit for, or exclude from, TAB’s assessment.

CORSIA Eligible Emissions Unit Programmes must also complete [Appendix D](#) of this Application form, “*Emissions Unit Programme Registry Attestation*”⁷ in line with the instructions contained in that Appendix. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

Translation: As was done previously, if the programme documents and information are not published in English, the programme should fully describe in English (*rather than summarize*) this information in the fields provided in this form, and in response to any additional questions. Where this form requests *evidence of programme procedures*, programmes are strongly encouraged to provide English translations of these documents, to facilitate a complete and accurate understanding. Where this is not possible due to time constraints or document length, the programme may provide such documents in their original language in a readily translatable format (*e.g.*, Microsoft Word). Those programmes that need to translate documents prior to submission may contact the ICAO Secretariat regarding accommodation.

Information provided in this form continues to be used following a decision by ICAO Council to approve an emissions unit programme for CORSIA eligibility. TAB’s recommendations on the extent and limits of a programme’s eligibility are developed on the basis of TAB’s assessment of the information that the programme provided in its application materials, as well as any updates or clarifications that the programme communicates to TAB during the course of its assessment. This information is used by Council to define the general and/or programme-specific eligibility parameters set out in the ICAO Document titled “CORSIA Eligible Emissions Units.” Eligible programmes agree to maintain consistency with the EUC in the manner described in the application form and in any communications with TAB. This includes maintaining, *e.g.*, any procedures; requirements;

⁵ For further information on how TAB interprets the EUC in light of the *Guidelines*, refer to the document Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports available on the ICAO TAB website https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

⁶ At the “activity type” level (*e.g.*, sector(s), sub-sector(s), and/or project “type(s)”)

⁷ See discussion regarding the Registry Attestation from Section 4.4.3 in *TAB Report – August 2025*—found on page 2 of the document *Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports*: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

standards; specific methodologies and tools (methodological, or for risk assessment, or for risk management); operating agreements; electronic tracking systems and their linkages (e.g., registries, data transfer arrangements, service agreements); governance procedures; organizational/legal documentation; or changes to eligibility scope such as programme-initiated unit invalidation and/or revocation that would alter the information described to and/or shared with TAB during the programme’s assessment.

Following the submission of an application form and during a TAB assessment cycle, applicants are requested to inform TAB of any developments that could alter the information provided in their initial application, including any updates that are in development or pending approval. This includes developments related to procedures or systems that could include but are not limited to the examples provided in the previous paragraph. Such developments should be summarized in an email to the ICAO secretariat, which will be circulated to TAB members. Following an eligibility determination by the ICAO Council, CORSIA eligible emissions unit programmes must disclose such developments using the Material Change Notification Form in accordance with TAB Procedures⁸ and applicable deadlines. Failure to provide accurate information during the initial assessment, or to inform of changes to that information in a timely manner, could give rise to an Eligibility Deviation⁹, including the possible revocation of any eligibility that was granted.

Disclaimer: The information contained in the Application form, and any supporting evidence or clarification provided by the programme including information designated as “business confidential” by the programme, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as “business confidential”. Public comments received during that period, including commenter names and organizations, are published following their review by TAB. In accordance with section 9.4 of the TAB Procedures, all comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process..

⁸ See paragraph 7.3 and footnote 3, paragraphs 8.5-8.6, 8.10-8.11, and 10.6 of TAB Procedures: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf

⁹ See Section 10 of TAB Procedures: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf

SECTION II: INSTRUCTIONS

Submission and contacts

A programme is invited to complete and submit the Application form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **9 March 2026** via **TAB@icao.int**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

If the programme has questions regarding the completion of this form, please contact ICAO Secretariat via email: **TAB@icao.int**. Programmes will be informed, in a timely manner, of clarifications provided by ICAO to any other programme.

Form basis and cross-references

Questions in this form are derived from the CORSIA emissions unit eligibility criteria (EUC) and the *Guidelines for Criteria Interpretation*. Each question includes the paragraph number for its corresponding criterion or guideline that can be found in [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#). Compared to previous (Re-)application forms, TAB has adjusted the order and contents of the questions in light of the ICAO Council’s March 2024 decision to update the *Guidelines for Criteria Interpretation*.

Application Form completion

The programme is expected to respond to all questions in this application form at the time of submission. TAB cannot initiate its assessment unless this information is provided in full as requested. Failure to provide complete information may result in delays to the assessment process.

A “complete” response involves three components: 1) a written summary response, 2) supporting evidence, and 3) any planned programme revisions.

- 1) **Written summary responses**: The programme is encouraged to construct written summary responses in a manner that provides for general understanding of the given programme procedure, independent of supporting evidence. TAB will confirm each response in the supplementary evidence provided by the programme. Please note that written summary responses should be provided in all cases—supporting evidence (described in 2 below) should not be considered as an alternative to a complete summary response.
- 2) **Supporting evidence**: Most questions in this form request *evidence of programme procedures or programme elements*. Such evidence may be found in excerpts or quotations of programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. To help manage file size, the programme should limit supporting documentation to that which directly substantiates the programme’s statements in this form.

Programmes are expected to provide such evidence, along with the written summary response, in the following ways:

- a) copying/pasting the relevant excerpts or quotations of programme documentation directly into this form (no character limits);
- b) web links to the sources of these excerpts or quotations and any supporting documentation, with instructions for finding the relevant information within the linked source (i.e. identifying the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question);
- c) if needed, attaching supporting documentation to this form at the time of submission, with instructions for finding the relevant information within the attached document(s);

EXAMPLE of 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:

[*Summary response*: Paragraph(s) introducing and summarizing specific programme procedures that are relevant to the question]

[*Evidence*: Quotes/excerpts of the relevant provisions in the programme’s procedures, with citations]

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].”

3) **Planned programme revisions**: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, please provide the following information in response to any and all relevant form question(s):

- a) Planned revision(s);
- b) Process and expected timeline to develop and implement the proposed revision(s);
- c) Process and timeline for external communication and implementation of the revision(s).

Scope of application

The programme may elect to submit for TAB assessment all, *or only a subset*, of the activities supported by the programme. The programme is requested to identify, in the following Appendices, the activities that it wishes to submit for, or exclude from, TAB’s assessment:

In [Appendix B “Programme Assessment Scope”](#), the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), elements that the programme *is submitting for TAB’s assessment* of CORSIA eligibility; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

In [Appendix C “Programme Exclusions Scope”](#), the programme should clearly identify, at the “activity type” level

(e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), any elements the programme *is not submitting for TAB’s assessment* of CORSIA eligibility, which *are not* described in this form; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

In [Appendix D “Emissions Unit Programme Registry Attestation”](#), the programme should update and re-submit the *Registry Attestation*, if any information therein has changed since it last submitted the Registry Attestation. If no information has changed, the programme may elect to re-submit its previous Registry Attestation form.

Treatment of EUC-relevant programme procedures at the methodology level

Programmes that identify with the following explanations are encouraged to summarize and provide evidence of both their overarching *programme-level* procedure(s) and *methodology-level* procedure(s) wherever relevant:

The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes’ overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies¹⁰. **Such methodologies may be relevant to TAB’s assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology’s requirements when describing its alignment with the EUC; and/or the programme’s general requirements alone are too high-level/non-specific for TAB to assess them as stand-alone procedures.

EXAMPLE: Programme A’s project standard contains its *programme-level* general requirements. The standard requires all activities to pass a programme-approved additionality test. However, Programme A sets out a unique list of approved tests in each of its methodologies—rather than providing a single list or menu in its programme-level standard. These lists vary across different activity types or category(ies). Thus, TAB may ultimately need to assess Programme A’s programme- *and* methodology-level requirements in order to confirm its use of the specific additionality tests called for under the *Must be Additional* criterion.

“Linked” certification schemes

This application form should be completed and submitted exclusively on behalf of the programme that is described in Part I of this form.

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme’s procedures in responses to this form, where this is seen as enhancing—i.e., going “above and beyond”—the programme’s own procedures. For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme’s board members or staff persons. Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

¹⁰ Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

Disclosure of programme application forms and public comments

Application materials, including information submitted in Appendices B, C, and D, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as ‘business confidential’.

The public will be invited to submit comments on the information submitted, including regarding consistency with the emissions unit criteria (EUC), through the ICAO CORSIA website, for consideration by the TAB in its assessment. All public comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website.

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: UNFCCC Paris Agreement Article 6.2 (including Articles 5.2 and 6.4)

Administering Organization¹¹: Cfrn, on behalf of interested member countries.

Official mailing address: 52 Vanderbilt Avenue, Suite 1510, New York, NY 10017

Telephone #: +1-646-448-6870

Official web address: www.cfrn.org

B. Programme Administrator Information

Full name and title: Leonardo Massai

Employer / Company (*if not programme*): As above

E-mail address: leonardo@cfrn.org

Telephone #: As above

C. Programme Representative Information (if different from Programme Administrator)

Full name and title: See above

Employer / Company (*if not Programme*): See above

E-mail address: See above

Telephone #: See above

D. Programme Senior Staff / Leadership (e.g., President / CEO, board members)

List the names and titles of programme's senior staff / leadership, including board members:

<https://www.rainforestcoalition.org/our-team/>

¹¹ Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from "Programme Name"*.

Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the functional relationship a) between the individuals listed in D; and b) between those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

Descriptions on website.

Questionnaire

Note—where “evidence” is requested in *Part 1* through *Part 5*, the programme is expected to provide quotes/excerpts and web links to documentation and to identify the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions in full) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion: Supporting Evidence*”.

Note—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

Note—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

- 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).

PART 1: Governance and Safeguards: Sustainable Development Criteria; Do no net harm; Safeguards System; Transparency and Public Participation Provisions; Governance; Legal Nature and Transfer of Units

Criterion: Legal nature and transfer of units

Q1: Does the Program... (<i>Paragraph 2.5</i>)	
(a) ...define and ensure the underlying attributes of a unit?	<input checked="" type="checkbox"/> YES
(b) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES
(c) ...define and ensure the property aspects of a unit?	<input checked="" type="checkbox"/> YES
(d) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and d), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The purpose of this application is to facilitate Resolution A41-22 whereby the TAB and CAEP contribute any technical work necessary to ensure that emissions units generated from the mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA and align with decisions by the Council.

Under the relevant decisions of the Paris Agreement, Article 6 is operational and agreed by the 190+ participating Parties. The challenge now is to identify any material gaps with CORSIA and prepare related recommendations.

PA ready ..

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
Decisions under the Paris Agreement are considered annually.

Criterion: Programme governance

Q2. Does the programme publicly disclose... (<i>Paragraph 2.7</i>)	
a) ...who is responsible for the administration of the programme?	<input checked="" type="checkbox"/> YES
b) ...how decisions are made?	<input checked="" type="checkbox"/> YES

Provide evidence that this information is available to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

All COP and CMA decisions are publicly available. Further, as part of the Paris Agreement, the COP decided to implement an Enhanced Transparency Framework, including the regular provision of information by Parties through national communications and biennial reports. These reports, and all information not classified as confidential by Parties, is publicly available through the UNFCCC website. Non-confidential information is available to all stakeholders. Parties to the UNFCCC are countries, that have their own consultation and information sharing procedures, as defined by their laws. For example, these consultation mechanisms are used in the discussion and finalization of NDCs.

Please refer to <https://unfccc.int/process-and-meetings/the-paris-agreement/article6> and <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62> for relevant guidance and decisions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

Q3. If the programme is not directly and currently administered by a public agency, can the programme demonstrate up-to-date professional liability insurance policy of at least USD\$5M? (<i>Paragraph 2.7.4</i>)	<input type="checkbox"/> YES
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Provide evidence of such coverage:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Article 6.2 provides for accounting and reporting guidance for Parties to use internationally transferred mitigation outcomes (ITMOs) towards their nationally determined contributions (NDCs). ITMOs are defined as emission reductions and removals, measured in tonnes of CO₂ equivalent, that are generated from 2021 onwards. The intention of Article 6 is for countries to pursue voluntary cooperation in the implementation and achievement of

their NDCs and to allow for higher ambition in their mitigation and adaptation actions. Article 5 of the Paris Agreement encourages Parties to take action to conserve and enhance carbon sinks and reservoirs of greenhouse gases, including forests, in the context of their NDCs, while Article 6 creates the framework and rules for transacting ITMOs to allow for cooperation, higher ambition, sustainable development, and environmental integrity. Article 6.2 requires issuance, authorization, tracking, national GHG inventories, national registries, and corresponding adjustments by each participating Party, each of which assigns administrative oversight to relevant ministries, departments or authorities or authorized entities.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q4. Can the programme demonstrate that it has been... (<i>Paragraph 2.7.2</i>)	
a) ...continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) ...continuously operational ¹² for at least the last two years?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to <https://unfccc.int/process-and-meetings/the-paris-agreement/article6> and <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62> for relevant guidance and decisions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q5. Does the programme have in place... (<i>Paragraph 2.7.2</i>)	
a) ...a plan for the long-term administration of multi-decadal programme elements?	<input checked="" type="checkbox"/> YES
b) ...a plan for possible responses to the dissolution of the programme in its current form?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Under the Paris Agreement, countries prepare, communicate and maintain successive nationally determined contributions that they intend to achieve. Parties shall pursue domestic mitigation measures, with the aim of achieving the objectives of such contributions. NDCs are updated every five years. Each Party’s successive

¹² Note: For further explanation of the meaning of ‘operational’ for the purposes of the EUC and TAB’s assessments, please note para. 2.7.2.1 of Appendix A of this Application form, as well as the Initial screening questions in section 7.12 of the TAB Procedures.

nationally determined contribution will represent a progression beyond the Party’s current nationally determined contribution, striving to limit global warming to 1.5° C and reflect its highest possible ambition, reflecting its common but differentiated responsibilities and respective capabilities, in the light of different national circumstances.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criteria: Multiple (re: Conflicts of interest)

Q6. Are policies and robust procedures in place ¹³ to... (<i>Paragraph 2.7.3</i>)	
a) ... prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The UNFCCC relies on sovereign Parties to take decisions in accordance with the applied Rules of Procedures¹⁴ and relevant decision of the Conference of the Parties (COP). Parties are represented by delegations nominated by their respective governments. The UNFCCC Secretariat addresses these matters through its guidance (for example the Rules of Procedures and the Guide for Presiding Officers) and relevant COP decisions. The UNFCCC Secretariat also addresses these matters under verification and review processes per Articles 6 and 13 of the Paris Agreement and relevant CMA decisions¹⁵. In addition, ITMOs are authorized by participating Parties¹⁶. The administration of the NDC is conducted by national governments, in the context of the ratification of the Paris Agreement. Decision making in each country is defined by national law.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q7. Are policies and robust procedures in place¹¹ to... (*Paragraph 2.4.6*)

¹³ Note: For programmes staffed solely by government officials and employees who are subject to domestic laws and regulations governing conflicts of interest, the programme may refer to these laws and regulations in responding to this question.

¹⁴ UNFCCC, FCCC/CP/1996/2 22 May 1996.

¹⁵ Decision 18/CMA.1 and following decisions.

¹⁶ Article 6, paragraph 3 of the Paris Agreement.

a) ...prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to governance policies of the UNFCCC Secretariat (see Q6 above) and each respective country approving ITMOs for CORSIA usage.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q8. Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including... (<i>Paragraph 3.3.3</i>)	
a) ...requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?	<input checked="" type="checkbox"/> YES
b) ...to manage and/or prevent conflicts of interest between accredited third-party(ies) and the programme and the activities it supports?	<input checked="" type="checkbox"/> YES
c) ...to address and isolate such conflicts, should they arise?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

All verification and assessment processes are overseen by the UNFCCC Secretariat, unless otherwise agreed by the Parties. REDD+ ITMOs go through a 3-step verification under the UNFCCC (verification of the reference level and then the results achieved)¹⁷, as well as the Article 6 technical expert review, including recommendations to the Party in a report that is publicly available through the Centralized Accounting and Reporting Platform (CARP)¹⁸.

The CMA also agreed on the guiding principles for the article 6 verification, its scope, the information to be reviewed, timing and sequencing of the review, the format of the review, its applicability, specific procedures, confidentiality of information and how to address it¹⁹. The reviewers are nominated to the UNFCCC roster of experts by Parties to the Paris Agreement and by intergovernmental organizations, shall complete specific training programs developed by the UNFCCC Secretariat, shall pass a test to become eligible experts, and shall follow the

¹⁷ Decision 13/CP.19 and 14/CP.19, respectively.

¹⁸ Decision 2/CMA.3, annex, section V.

¹⁹ Decision 6/CMA.4, annex II.

specific guidelines for reviews as agreed by the CMA²⁰.

All CMA decisions, including these modalities, procedures and guidelines are publicly available.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
n/A

Criterion: Transparency and public participation provisions

Q9. Does the programme publicly disclose what information is captured and made available to different stakeholders? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

All MRV documentation is posted publicly by the UNFCCC secretariat. Article 6.2 information and documentation is available in the Centralized Accounting and Reporting Platform (CARP) (<https://unfccc.int/process-and-meetings/the-paris-agreement/cooperative-implementation/carp>).

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

Q10. Does the programme publicly disclose its local stakeholder consultation requirements (if applicable)? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, both Article 5 and Article 6 under the Paris Agreement require local stakeholder consultation, with Article 5 required a full report on safeguards, which may be found by relevant country, here: <https://redd.unfccc.int>. These were agreed by consensus under the UNFCCC and are publicly available to all. Developing countries should address and respect these safeguards and report on them through the summary of information on safeguards.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

Q11. Does the programme.... (<i>Paragraph 2.8</i>)	
--	--

²⁰ Decision 6/CMA.4, annex II, section XI, A, paragraphs 35-37.

a) ... conduct public comment periods for the following (<i>select all that apply</i>)? <input type="checkbox"/> methodologies, protocols, or frameworks under development <input type="checkbox"/> activities seeking registration or approval <input type="checkbox"/> operational activities (e.g., ongoing stakeholder feedback) <input type="checkbox"/> additions or revisions to programme procedures or rulesets	<input checked="" type="checkbox"/> YES
b) ... disclose its public comments provisions and requirements?	<input checked="" type="checkbox"/> YES
c) ... disclose how public comments are considered (<i>if applicable</i>)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in items a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to Article 5 and 6 decisions, where relevant. See Q2 above.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criteria: Safeguards system and Do no net harm

Q12. Does the Programme <u>have in place</u> dedicated safeguards to address... (<i>Paragraph 2.9</i>)	
a) ...environmental risks?	<input checked="" type="checkbox"/> YES
b) ...social risks?	<input checked="" type="checkbox"/> YES
c) Are these safeguards publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the safeguards referred to in a) and c), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Both Article 5 and 6 contain such requirements, and relevant ITMOs must meet both sets. See Q10 above.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q13. Please describe, and provide evidence of, how the safeguards system in Question 12 above is used to ensure that environmental and social risks are identified, assessed and managed: (*Paragraph 3.8*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

As an example, all safeguard information systems submitted by the Parties can be found here: <https://redd.unfccc.int/submissions.html>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q14. Does the programme have in place... (Paragraph 3.8)	
a) ... institutions, processes, and procedures to implement, monitor, and enforce the environmental and social safeguards?	<input checked="" type="checkbox"/> YES
b) Are these institutions, processes, and procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the institutions, processes and procedures referred to in a) above, including their public disclosure:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Safeguards information systems are submitted by the Parties to the UNFCCC and are subject to national implementation, monitoring and enforcement. This varies by Country/Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q15. Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? (Paragraph 3.8)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

All ITMOs that are issued must be authorized by Parties. Parties must have in place Article 5.2 safeguards that include the respect of international law and obligations. In addition, Parties must have in place national procedures for the authorization, tracking and reporting of ITMOs consistent with the requirements under Decision 2/CMA.3 and 6/CMA.4; and applicable national laws of the participating Party and existing bilateral Agreements for Article 6.2 cooperative approach.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Sustainable development criteria

Q16. Does the programme use sustainable development criteria? (Paragraph 2.10)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

Article 6.2 recognizes that “Parties choose to pursue voluntary cooperation in the implementation of their nationally determined contributions to allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity”. When preparing the Biennial Transparency Report (BTR) under Article 13 of the Paris Agreement, Parties must also include information on how each cooperative approach promotes sustainable development; and ensures environmental integrity and transparency, including in governance; and applies robust accounting to ensure inter alia the avoidance of double counting, consistent with decisions adopted by the CMA on Article 6. In addition, when preparing the Initial Report under Article 6.2, Parties shall include a description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives.

Please see relevant Initial Reports by Parties here: <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/reports>

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q17. Does the programme have in place and publicly disclose procedures that identify a list or menu or potential sustainable development indicators that may, for example, enumerate relevant sustainable development goals (SDG) and, as appropriate, additionally include indicators that are publicly specified by a host country? (<i>Paragraph 2.10.2</i>)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Such goals are determined by each Government issuing ITMOs, in compliance with relevant CMA decisions that require Parties to establish, inter alia, indicators to track progress towards the implementation and achievement of NDCs under Article 4.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q18. Do the Program’s procedures clearly state that only units that have been or will be issued to activities that report their sustainable development contributions or co-benefits according to criteria above, can be identified as CORSIA Eligible Emissions Units? (<i>Paragraph 2.10.2</i>)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

To be determined on a country by country basis.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q19. Does the programme publicly disclose any provisions for monitoring, reporting and verification in relation to these criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

To be determined on a country by country basis.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

PART 2: *Quantification and tracking*: Validation and Verification procedures; Quantification and MRV; Offset Credit Issuance and Retirement Procedures; Identification and Tracking; Clear and transparent chain of custody

Criterion: Are quantified, monitored, reported, and verified

Q1. Are procedures in place to ensure... (<i>Paragraph 3.3</i>)	
a) ...that emissions units are based on accurate measurements and valid quantification methods/protocols?	<input checked="" type="checkbox"/> YES
b) ...that emission reductions are measured, calculated and reported in a transparent manner?	<input checked="" type="checkbox"/> YES
c) ...that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period?	<input checked="" type="checkbox"/> YES
d) ...that mitigation is measured and verified by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The Paris Agreement regime is based on the Enhanced Transparency Framework (ETF) under its Article 13. The ETF is the system created by the Parties to monitor, report and verify information on mitigation, adaptation and finance submitted within the context of the Paris Agreement. Articles 5 and 6 are built upon a review process that is run through independent expert reviewers in accordance with CMA decisions.

Please refer to relevant Article 4, 5, 6 and 13 decisions.

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

Click or tap here to enter text.

Criterion: Validation and verification procedures

Q2. Does the Programme have in place requirements and procedures for... (<i>Paragraph 2.6</i>)	
a) ...the accreditation of validators?	<input checked="" type="checkbox"/> YES
b) ...the accreditation of verifiers?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

This process is overseen by the UNFCCC Secretariat.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q3. Does the Programme have in place standards and procedures for... (<i>Paragraph 2.6</i>)	
a) ...the validation of activities?	<input checked="" type="checkbox"/> YES
b) ...the verification of emissions reductions and/or removals?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

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

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to relevant Article 4, 5, 6 and 13 decisions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

Regular, where decided by the Parties to the Paris Agreement.

Q4. Are procedures in place to ensure...	
a) ...that validation occurs prior to or in tandem with verification? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
b) ...that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
c) ...that the results of validation and verification are made publicly available? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to relevant Article 4, 5, 6 and 13 decisions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q5. Does the Programme have procedures in place to...	
a) ...to ensure that <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES
b) ...or, to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in	<input checked="" type="checkbox"/> YES

the CORSIA? (Paragraph 3.3.5)	
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Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to relevant Article 4, 5, 6 and 13 decisions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Offset credit issuance and retirement procedures

Q6. Does the Programme have procedures in place defining how offset credits are... (Paragraph 2.3)	
a) ...issued?	<input checked="" type="checkbox"/> YES
b) ...retired / cancelled?	<input checked="" type="checkbox"/> YES
c) ...subject to discounting (<i>if any</i>)?	<input checked="" type="checkbox"/> YES
d) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to relevant Article 4, 5, 6 and 13 decisions.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criteria: Identification and Tracking, Clear and transparent chain of custody

Q7. Does the programme utilize an electronic registry or registries? (Paragraph 2.4.2)	<input checked="" type="checkbox"/> YES
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Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (Paragraph 2.4.2):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Each Party is required to establish a national registry, or access the international registry provided by the UNFCCC, with interoperability with other registries.

Each Party participating in Article 6 shall have, or have access to, a registry for the purpose of tracking and shall ensure that such registry records, including through unique identifiers, as applicable, authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation

purposes, and voluntary cancellation (including for overall mitigation in global emissions, if applicable), and shall have accounts as necessary.

The international registry shall be part of the centralized accounting and reporting platform under Article 6.2.

In this regard and since neither the UNFCCC nor the Paris Agreement provide any mandate to include ICAO information in their registry system, Appendix D is not relevant to the UNFCCC and Paris Agreement as a whole. Each country participating in Article 6 and establishing a national registry is to demonstrate compliance with Article 6 and any ICAO requirement.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

Under development

Q8. Does the programme have procedures in place to ensure that the programme registry or registries...	
a) ...have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types? (Paragraph 2.4.3)	<input checked="" type="checkbox"/> YES
b) ...clearly identify unit owners or holders? (Paragraph 2.4 (d))	<input checked="" type="checkbox"/> YES
c) ...identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (Paragraphs 2.4 (a) and (d) and 2.4.4)	<input checked="" type="checkbox"/> YES
d) ...identify unit status, including retirement / cancellation, and issuance status? (Paragraph 2.4.4)	<input checked="" type="checkbox"/> YES
e) ...assign unique serial numbers to issued units? (Paragraphs 2.4 (b) and 2.4.5)	<input checked="" type="checkbox"/> YES
f) ...identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (Paragraph 2.4.5)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in a) through f):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The Article 6 national registry can easily add any CORSIA requirements.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q9. Are provisions in place for registry account screening, including...	
a) ...provisions ensuring the screening of requests for registry accounts? (Paragraph 2.4.7)	<input checked="" type="checkbox"/> YES
b) ...provisions restricting the programme registry (or registries) accounts to registered businesses and individuals? (Paragraph 2.4.7)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

Please refer to the National Registry of each Party authorizing ITMOs for use by CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10. Does the programme have procedures in place...	
a) ...to ensure that the registry is secure (i.e. that robust security provisions are in place)? (<i>Paragraph 2.4 (c)</i>)	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? (<i>Paragraph 2.4.8</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to the National Registry of each Party authorizing ITMOs for use by CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q11. If the programme registry has the capability to directly transfer units to/from any other registries or equivalent tracking systems that are not operated by the programme, list any/all other registries to which the programme's registry(ies) are linked and indicate where these linkages are publicly disclosed: (*Paragraph 2.4 (e)*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The UNFCCC has prepared the following guidance in this regard related to Article 6 National Registries:

DECISION 2/CMA.3

A TRACKING

29. Each participating Party shall have, or have access to, a registry for the purpose of tracking and shall ensure that such registry records, including through unique identifiers, as applicable, authorization, first transfer, transfer, acquisition, use towards NDCs,

authorization for use towards other international mitigation purposes, and voluntary cancellation (including for overall mitigation in global emissions, if applicable), and shall have accounts as necessary.

30. The secretariat shall implement an international registry for participating Parties that do not have or do not have access to a registry. The international registry shall be able to perform the functions set out in paragraph 29 above. Any Party may request an account in the international registry.

31. The international registry shall be part of the centralized accounting and reporting platform referred to in chapter VI.C below (Centralized accounting and reporting platform)

DECISION 6/CMA.4

1. Tracking and recording methods

3. Each participating Party shall track and record ITMOs from a cooperative approach consistently during the NDC implementation period.
4. ITMOs shall be uniquely identified in a way that renders ITMOs traceable to the mitigation outcome(s) represented.
5. Each ITMO shall have a unique identifier. The unique identifier for each ITMO shall comprise at the minimum:
 - (a) The identifier of the cooperative approach;
 - (b) The identifier of the originating Party registry;
 - (c) The identifier of the first transferring Party;
 - (d) The serial number;
 - (e) The vintage of the underlying mitigation outcome.
6. ITMOs can be tracked and reported in blocks.

2.Actions and records

7. Each participating Party shall ensure that the registry records information and data on authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes and voluntary cancellation (including for overall mitigation in global emissions, if applicable).
8. Each participating Party shall, in implementing its registry, achieve data integrity in tracking and recording ITMOs and enable reporting consistent with the agreed electronic format.

DECISION 4/CMA.6

AEF Tables

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

Q12. In respect of any registry linkages identified under **Q11** above, list any/all data exchange standards or systems to which the programme’s registry(ies) conform and indicate where this information is publicly disclosed: (*Paragraph 2.4 (f)*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to the National Registry of each Party authorizing ITMOs for use by CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

Q13. Does the programme Registry publicly display information... (<i>Paragraph 2.3.1</i>)	
a) ...on each batch of cancelled units?	<input checked="" type="checkbox"/> YES
b) ...in a machine-readable format (<i>e.g., XLS, CSV</i>) that is searchable and downloadable?	<input checked="" type="checkbox"/> YES
c) ...at no cost?	<input checked="" type="checkbox"/> YES

d) ...with no login credentials required?	<input checked="" type="checkbox"/> YES
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Provide evidence of the registry features referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to the National Registry of each Party authorizing ITMOs for use by CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

<p>Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (<i>please select</i>)? (<i>Paragraph 2.3.1</i>)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Quantity of emission units cancelled <input type="checkbox"/> Start of serial numbers <input type="checkbox"/> End of serial numbers <input type="checkbox"/> Date of cancellation <input type="checkbox"/> Name of Programme (<i>if the Registry holds units from multiple Programmes</i>) <input type="checkbox"/> Unit type <input type="checkbox"/> Host country <input type="checkbox"/> Methodology²¹ <input type="checkbox"/> Start date of the activity's first crediting period <input type="checkbox"/> Vintage year of the unit or batch of units <input type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible <input type="checkbox"/> Unique identifier of the registry account where the batch was cancelled <input type="checkbox"/> Beneficiary in whose name the unit was cancelled <input type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>) 	<input checked="" type="checkbox"/> YES
--	---

Provide evidence of the registry features referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to the National Registry of each Party authorizing ITMOs for use by CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

PART 3: *Methods and assumptions*: Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations;

²¹ Methodology may also be described as a 'protocol' or 'framework'.

Quantification and MRV; Offset Credit Issuance and Retirement Procedures

Criterion: Clear methodologies and protocols, and their development process

Q1. Provide *evidence*²² that the programme’s qualification and quantification methodologies and protocols are *in place* and *available for use* (i.e., finalized and not in “draft” form), including where the programme’s existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

Per UNFCCC meeting schedule

Q2. Summarize the programme’s process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies, and indicate where this process is publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

See above.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criterion: Scope considerations

Q3. What level of activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale)? Please indicate where the programme (a) defines and (b) publicly discloses the level(s) at which activities are allowed under the programme: (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Article 6.2 allows flexible scales, including the national scale of Article 5.2. Article 6.4 is at project scale.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

²² For this and subsequent “evidence” requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in “SECTION II: INSTRUCTIONS—Form Completion”.

Q4. Please indicate where the programme (a) defines, and (b) publicly discloses, the eligibility criteria for each type of offset activity (e.g., methodology applicability conditions; which sectors, project types, and geographic locations are covered) (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/the-paris-agreement/article-64-mechanism>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Offset credit issuance and retirement procedures (Continued)

Q5. Does the programme have in place procedures defining... (<i>Paragraph 2.3</i>)	
a) ...the length of crediting period(s)?	<input checked="" type="checkbox"/> YES
b) ...whether crediting periods are renewable?	<input checked="" type="checkbox"/> YES
c) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional

Q6. Does the Programme have procedures in place to ensure, and to support activities to analyze and demonstrate, legal or regulatory additionality ²³ ?	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

²³ Legal or regulatory additionality means that the programme's carbon offsets represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate

was completed):

The Paris Agreement only allows for the exchange of ITMOs that are real, verified and additional reductions and removals. Avoidance is currently NOT permitted under the Paris Agreement.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q7. Identify one or more of the methods below for which the programme has procedures in place to ensure, and to support activities to analyze and demonstrate, that credited mitigation is additional; which can be applied at the project- and/or programme-level: (*Paragraphs 3.1, and 3.1.2 - 3.1.3*)

- Barrier analysis
- Common practice / market penetration analysis
- Investment, cost, or other financial analysis
- Performance standards / benchmarks

Summarize and provide evidence of the policies and procedures referred to above, including describing any/all additionality rules/policies as well as analyses and test types that are utilized under the programme:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>
<https://unfccc.int/sites/default/files/resource/A6.4-SBM015-A11.pdf>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q8. If the Programme provides for the use of non-traditional or new additionality analysis/tests (*i.e. method(s) not listed in Q7 above and not a positive list per Q10 below*), describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q9. For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above,	
--	--

is additionality and baseline-setting... (<i>Paragraph 3.1</i>)	
a) assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods?	<input checked="" type="checkbox"/> YES
b) reviewed by the programme?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10. If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types)(<i>Paragraph 3.1</i>):	
a) Are the criteria for such positive lists conservative?	<input checked="" type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input checked="" type="checkbox"/> YES
c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and how these are conservative, b) their availability to the public, and c) how item on the list was determined to be additional, in line with the criteria:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

<https://unfccc.int/sites/default/files/resource/A6.4-SBM015-A11.pdf>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Are based on a realistic and credible baseline

Q11. Are procedures in place...	
a) ...to ensure that <i>methods of developing baselines</i> , including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? (<i>Paragraph 3.2.2</i>)	<input checked="" type="checkbox"/> YES

b) ...requiring activities to ensure and demonstrate that emissions baselines are set in a conservative way and below business-as-usual emission projections? (Paragraph 3.2.4)	<input checked="" type="checkbox"/> YES
c) ...requiring any non-traditional baselines (e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? (Paragraph 3.2.4)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in (a) to (c) above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>
<https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-004.pdf>

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q12. Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (Paragraph 3.2.3)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>
<https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-004.pdf>

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):

N/A

Q13. Are procedures in place to ensure the public disclosure of baselines and underlying assumptions? (Paragraph 3.2)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred above.:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>
<https://unfccc.int/sites/default/files/resource/A6.4-STAN-METH-004.pdf>

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q14. Please provide any additional information on how the programme ensures that all offset credits are issued against realistic, defensible, and conservative baseline estimations of emissions, including how “conservativeness” and “below business-as-usual” are defined and ensured in practice.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q15. Are procedures in place requiring that the renewal of a crediting period includes a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario? (<i>Paragraph 3.3.4</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q16. Do the procedures in Q15 above also apply to activities that wish to undergo verification but have not done so within the programme’s allowable number of years between verification events?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above, including identifying the allowable number of years between verification events:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

All verification is ex-post.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q17. Please provide any additional information to demonstrate how the procedures described under **Questions 5 to**

16 above provide a reasonable assurance exceed any greenhouse gas reductions or removals that would otherwise occur: (Paragraph 3.1)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

PART 4: Permanence and Leakage

Criterion: Permanence

Q1.a) List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q1.b) What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q2. For sectors/activity types identified in question 1(a) above, are procedures and measures	
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in place to <u>require and support</u> these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? (<i>Paragraph 3.5.2</i>)	<input checked="" type="checkbox"/> YES
b) monitor <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES
c) mitigate <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q3. Are provisions in place that... (<i>Paragraph 3.5.5</i>)	
a) confer liability on the activity proponent to monitor, mitigate, and respond <u>to reversals</u> in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including indicating the *number of days within which activity proponents must notify the programme of a material reversal event*:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q4. Are provisions in place that confer responsibility <u>to the programme</u> to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures? (<i>Paragraph 3.5.5</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q5. Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for ... (<i>Paragraph 3.5.4</i>) ²⁴	
a) ...at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?	<input checked="" type="checkbox"/> YES
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

All reversals must be reported.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q6. Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (<i>Paragraph 3.5.6</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Each Party to ICAO and UNFCCC will be required to meet the requirements of both treaties.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q7. Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? (<i>Paragraph 3.5.7</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

²⁴ Procedures for jurisdiction-scale activities must alternatively ensure that the volume of emissions units contributed by a given activity to a reversal risk pool will, at a minimum, fully compensate for the activity's reversal risk for the same timeframe.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q8. Please provide any additional information to demonstrate how the program's procedures ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Assess and mitigate against potential increase in emissions elsewhere

Q9.a) List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk of material emissions leakage:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q9.b) What is the minimum scale of leakage that that would trigger the Programme's applicable provisions or procedures? (Quantify if possible)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10.a) Are measures in place to <u>assess</u> and <u>mitigate</u> incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (<i>Paragraph 3.6</i>)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Under Article 6.2 (<https://unfccc.int/process-and-meetings/the-paris-agreement/article6>) Parties describe how each cooperative approach ensures environmental integrity, including: through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage).

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10.b). Are procedures in place requiring and supporting activities to monitor identified leakage? (<i>Paragraph 3.6.3</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q11. Are procedures in place requiring activities to deduct from their accounting emissions	<input checked="" type="checkbox"/> YES
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from any identified leakage that reduces the mitigation benefits of the activities? (<i>Paragraph 3.6.4</i>)	
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q12. Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? (<i>Paragraph 3.6.2</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For Article 5: <https://unfccc.int/topics/land-use/workstreams/reddplus>

For Article 6.2: <https://unfccc.int/process-and-meetings/the-paris-agreement/article6>

For Article 6.4: <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

B. Any planned/forthcoming changes, including their expected timelines: (*if none, "N/A"*):

N/A

Q13. List all activity types supported by the programme that involve replacing equipment or other physical systems such that these comprise the activity's baseline:

N/A

For the activity types listed above, does the programme have procedures ensuring that (<i>select all that apply</i>): (<i>Paragraph 3.6.4</i>)	
(a) the baseline equipment is demonstrably decommissioned, destroyed, or scrapped, or otherwise demonstrated to no longer be in use,	<input type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input type="checkbox"/> YES
(c) where procedures enable the baseline equipment to potentially be re-sold or otherwise remain in use, equivalent procedures for assessment, mitigation, and accounting deductions apply to emissions resulting from its continued use.	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c) above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form

was completed):

N/A

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

**PART 5: *Double counting: Avoidance of Double Counting, Issuance and Claiming;*
Only counted once towards a mitigation obligation**

Criteria: Avoidance of Double Counting, Issuance and Claiming and Are only counted once towards a mitigation obligation

Q1. Does the Programme have measures in place ...	
a) ...to ensure the transparent transfer of units between registries, if applicable?(<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
c) ...to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (<i>Paragraphs 3.7.2 and 3.7.6</i>)	<input checked="" type="checkbox"/> YES
d) ...to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Article 6.2 of the Paris Agreement, Parties shall, where engaging on a voluntary basis in cooperative approaches that involve the use of internationally transferred mitigation outcomes towards nationally determined contributions, promote sustainable development and ensure environmental integrity and transparency, including in governance, and shall apply robust accounting to ensure, inter alia, the avoidance of double counting, consistent with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to this Agreement.

Under Article 6.2 (<https://unfccc.int/process-and-meetings/the-paris-agreement/article6>) Parties shall provide information on how corresponding adjustments undertaken in the latest reporting period, ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21 and are representative of progress towards implementation and achievement of its NDC, and how those corresponding adjustments ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q2. Does the Programme have procedures in place...	
a) ...requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions? (<i>Paragraph 3.7.10.1</i>)	<input checked="" type="checkbox"/> YES
b) ...that provide for the use of any other method(s) to avoid double-claiming? (<i>Paragraph 3.7.10.2</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Must be considered Party by Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q3. Does the Programme have procedures in place for the following: (<i>Paragraph 3.7.8</i>)	
a) to obtain, or require activity proponents to <u>obtain and provide to the programme</u> , written attestation from the host country’s national focal point or focal point’s designee?	<input checked="" type="checkbox"/> YES
b) for host country attestations to be obtained and <u>made publicly available prior to the use of units from the host country in the CORSIA</u> ?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Must be undertaken Party by Party

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q4. Does the Programme have procedures in place in place to guide the contents of host-country attestations? (<i>Paragraph 3.7.9</i>)	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES
(iv) the CORSIA compliance period for which the units are authorized,	<input checked="" type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”;	<input checked="" type="checkbox"/> YES

(vi) the country's chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I "Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Will be addressed Party by Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q5. Does the Programme have procedures in place...	
a) ...requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?	<input checked="" type="checkbox"/> YES
b) ...requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Will be addressed Party by Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q6. Please provide any additional information about the programme's measures to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities, such that double claiming does not occur between the airline and the host country of the emissions reduction activity.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Must be addressed Party by Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

Q7. Does the Programme have measures in place to...	
a) make publicly available <u>any national government decisions</u> related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A? (<i>Paragraph 3.7.11</i>)	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming? (<i>Paragraph 3.7.11</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Will be addressed Party by Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q8.a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (<i>Paragraph 3.7.12</i>)	<input checked="" type="checkbox"/> YES
Q8.b). Do the procedures referred to above... (<i>Paragraph 3.2.12</i>)	
(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?	<input checked="" type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input checked="" type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation <u>generated by the emissions unit programme (e.g., results from the comparison)?</u>	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Countries will be providing those information at the national level, based on national regulation and procedures.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q9. Would the Programme be willing and able, upon request, to report to ICAO's relevant bodies, as requested, performance information related to, <i>inter alia</i> , any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (<i>Paragraph 3.7.13</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Each Party will report.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10. Does the Programme have procedures in place for the programme, or proponents of the	<input checked="" type="checkbox"/> YES
--	---

activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country's national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn.? (<i>Paragraph 3.7.14</i>)	
--	--

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Each Party will Report.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

PART 6: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form?

The Assembly has decided that emissions units generated from the mechanisms established under the UNFCCC are eligible for use in CORSIA, provided they align with decisions of the Council with technical contribution by the TAB and CAEP.

Resolution A41-22:

20. Recalls its decision at the 39th Session that 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 Council, with the technical contribution of TAB and CAEP, including on avoiding double-counting and on eligible vintage and timeframe;

This application, on behalf of CfrN member countries, requests the TAB to prepare such technical contribution under this assessment cycle such that ITMOs generated under Article 6.2 of the Paris Agreement may be use in CORSIA, while avoiding double counting and with eligible vintages.

Under Article 6.2, each host country will submit initial report, annual information and regular report, including an emissions balance, for each ITMO that is issued, authorized, and used while being tracked throughout its lifecycle on a national registry system.

We propose that guidance is prepared to sync CORSIA and Article 6 of the Paris Agreement such that Parties with membership in both treaties may participate with limited incompatibility and friction.

SECTION IV: SIGNATURE

I certify that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

As the Programme Representative, I certify that all information in this form is true, accurate, and complete to the best of my knowledge.

As the Programme Representative, I acknowledge that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the

Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

Signed:

Leonardo Massai
Full name of Programme Representative (*Print*)

9 March 2026
Date signed (*Print*)



Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)



ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

CONTENTS: With this document, programmes define which of their activities they are submitting for assessment by the TAB. The two sheets are described below:

Sheet A) Activities the programme describes in this form, which will be assessed by ICAO's TAB
Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Sheet A.

Please refer to the relevant decisions under Paris Agreement Articles 4, 5, 6 and 13.

Consider only ITMOs having completed all the requirements of Article 6.2, including also those of Articles 5.2 and 6.4 where relevant.

Sheet B.

For Article 6.2 <https://unfccc.int/process-and-meetings/the-Paris-agreement/article6>

For Article 6.4 (subordinated to 6.2) <https://unfccc.int/process-and-meetings/bodies/constituted-bodies/article-64-supervisory-body>

For Article 5.2. (subordinated to 6.2)



| ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

CONTENTS: With this document, programmes may define which of their activities they are **excluding** from TAB's assessment. The two sheets are described below:

- Sheet A) Activities the programme describes in this form will be **excluded** from assessment by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

1.1. These terms are relevant to emissions unit programmes and their designated registries:

1.1.1. **CORSIA Eligible Emissions Unit Programme:** emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

1.1.2. **CORSIA Eligible Emissions Unit Programme-designated registry:** registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

1.1.3. **Material change:** any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

1.1.4. **Cancel:** the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

1.1.5. **Business day:** defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

2. Programme - registry relationship:

2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and

consistent with the EUC. The programme registry is not separately or independently considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its administration with terms contained in this document's Part B.

- 2.2.** The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.
 - 2.3.** A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the programme in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
- 3.** Submitting an "*Emissions Unit Programme Registry Attestation*":
- 3.1.** Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
 - 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:

 - 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
 - 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
 - 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:

3.3.1.Forward the signed attestation to the TAB; and

3.3.2.If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.

PART B: Emissions Unit Programme Registry Attestation

4. Programme application materials. As the Registry Representative, I certify items 4.1 to 4.4:

4.1. I have read and fully comprehend the following information:

4.1.1.The instructions and terms of this attestation;

4.1.2.The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

4.1.3.The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and

4.1.4.The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹ for the 2024-2026 compliance period (First Phase).

4.2. The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

4.3. The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;

4.4. The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

5. Scope of Programme responsibilities under the CORSIA. As the Registry Representative, I acknowledge items 5.1 to 5.2:

5.1. The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

¹ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Programme - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and
- 6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Programme Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:
- 7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*"².
- 7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;
- 7.3. The Programme Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Programme is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document "*CORSIA Eligible Emissions Units*"³. This will be/is done consistent with the capabilities described by the Programme in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registry.
- 7.4. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

² Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

³ As prescribed in the ICAO Document "*CORSIA Eligible Emissions Units*", the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.

- 7.5. The Programme Registry will, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.6. The Programme Registry will, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7. The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8. The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form;
- 7.9. The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;
- 7.10. The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11. The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme’s long-term planning, including plans for possible dissolution;
- 7.12. The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the

requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

- 8. Accuracy and completeness of information.** The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.

Programme Representative Signature

Registry Representative Signature

Programme Representative Name

Registry Representative Name

Programme Name

Registry Name

Date

Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*⁴.

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: UNFCCC National Registry including additional CORSIA functions

Administering Organization⁵: TBA

Official mailing address: TBA

Telephone #: TBA

Official web address: TBA

B. Programme Administrator Information (i.e., individual contact person)

Full name and title: TBA

Employer / Company (if not programme): TBA

E-mail address: TBA

Telephone #: TBA

C. Programme Representative Information (if different from Programme Administrator)

⁴ <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

⁵ **Please complete**, even if the name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme is the same as "*Programme Name*".

Full name and title: [Click or tap here to enter text.](#)

Employer / Company (*if not Programme*): [Click or tap here to enter text.](#)

E-mail address: [Click or tap here to enter text.](#)

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

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: [Click or tap here to enter text.](#)

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

Official mailing address: [Click or tap here to enter text.](#)

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

Official web address: [Click or tap here to enter text.](#)

B. Registry Administrator Information (i.e., individual contact person)

Full name and title: [Click or tap here to enter text.](#)

Employer / Company (*if not Registry Administering Organization*): [Click or tap here to enter text.](#)

E-mail address: [Click or tap here to enter text.](#)

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

C. Programme Representative Information (if different from Registry Administrator)

Full name and title: [Click or tap here to enter text.](#)

Employer / Company (*if not Registry Administering Organization*): [Click or tap here to enter text.](#)

E-mail address: [Click or tap here to enter text.](#)

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

⁶ **Please complete this section**, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in **Part 2. “1. Programme Representative Information”**.

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

Each National Registry will need to be assessed to meet these criteria and to demonstrate compliance with any ICAO and Article 6 requirement.

See also note in Q7 Criteria: Identification and Tracking, in the Programme Application Form

7.1	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 applicable ⁷ , 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> ”?”	<input type="checkbox"/> YES
	Describe how the Registry ensures its ability to implement these provisions:	
	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> .	

7.2	Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	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> .	

7.3	Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “ <i>CORSIA Eligible Emissions Units</i> ”?	<input type="checkbox"/> YES
	Describe how the Registry does or will implements this provision:	

⁷ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	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> .

7.4	Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	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> .	

7.5	a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry's public website the account owner's cancellations of CORSIA Eligible Emission Units as instructed.	<input type="checkbox"/> YES
	b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
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> .		

7.6	Will the Programme Registry, upon request of the CORSIA participant account holder or participant's designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input type="checkbox"/> YES
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	Describe how the Registry does or will implement this provision:
	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> .

7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants' designees, and transaction events carried out by a user?	<input type="checkbox"/> YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	<input type="checkbox"/> YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	<input type="checkbox"/> YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	<input type="checkbox"/> YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	<input type="checkbox"/> YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
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> .		

7.8	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the CORSIA participant account holder or their designee?	<input type="checkbox"/> YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant's designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme's application form?	<input type="checkbox"/> YES

	Describe how the Registry does or will implement each provision in rows a and b:
	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> .

7.9	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV ⁸ ?	<input type="checkbox"/> YES
	Describe how the Registry implements these provisions:	
	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> .	

7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input type="checkbox"/> YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
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> .		

⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	<input type="checkbox"/> YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	<input type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
7.11	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> .	