

**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 tasks<sup>1</sup>. TAB's assessment of emissions unit programmes is undertaken annually<sup>2</sup>. The results of ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*<sup>3</sup>. 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 programmes<sup>4</sup> 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

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

<sup>2</sup> 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>

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

<sup>4</sup> "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.<sup>5</sup>

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 elements<sup>6</sup> 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*”<sup>7</sup> 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;

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<sup>5</sup> 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](https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf)

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

<sup>7</sup> 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](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 Procedures<sup>8</sup> 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 Deviation<sup>9</sup>, 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.

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<sup>8</sup> 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](https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf)

<sup>9</sup> See Section 10 of TAB Procedures: [https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB\\_Procedures\\_v7\\_Jan2025.pdf](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 methodologies<sup>10</sup>. **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.

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<sup>10</sup> 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: Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)

Administering Organization<sup>11</sup>: Thailand Greenhouse Gas Management Organization (Public Organization) (TGO)

Official mailing address: 120 Rattapasasanabhakti Building, 9<sup>th</sup> Floor, The Government Complex  
Commemorating His Majesty, Chaeng Wattana Road, Laksi, Bangkok 10210 Thailand

Telephone #: +66 (0) 2141 9841 to 50

Official web address: <https://tver.tgo.or.th/index.php/en/en-premium>

#### **B. Programme Administrator Information**

Full name and title: Dr. Puttipar Rotkittikhun, Director of Carbon Credit Certification Office

Employer / Company (*if not programme*): TGO

E-mail address: : [r\\_puttipar@tgo.or.th](mailto:r_puttipar@tgo.or.th)

Telephone #: +66 (0) 2141 9850

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

Full name and title: Mr. Nakorn Tangavirapat, Executive Director

Employer / Company (*if not Programme*): TGO

E-mail address: [nakorn@tgo.or.th](mailto:nakorn@tgo.or.th)

Telephone #: +66 (0) 2141 9801

#### **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:

The program is administered by Dr. Puttipar Rotkittikhun, Director of Carbon Credit Certification Office under the supervision of Mr. Nakorn Tangavirapat, the Executive Director of TGO. The applications and requests were approved by the Board of Directors of TGO based on recommendations from the Subcommittee on

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

Consideration of GHG Mitigation Projects and Activities. The Board of Directors of TGO consists of heads of relevant agencies under the Ministry of Natural Resources and Environment, Ministry of Energy, and Ministry of Transport, as well as designated honorary directors, as follows:

- 1) Dr. Wijarn Simachaya, Chairman of the Board of Directors of TGO (Former Permanent Secretary of Ministry of Natural Resources and Environment)
- 2) Dr. Raweewan Bhuridej, Permanent Secretary of Ministry of Natural Resources and Environment; member of the Board of Directors of TGO
- 3) Dr. Phirun Saiyasitpanich, Director-General of the Department of Climate Change and Environment, Ministry of Natural Resources and Environment; member of the Board of Directors of TGO
- 4) Ms. Nantika Thangsuphanich, Director-General of the Department of Alternative Energy Development and Efficiency, Ministry of Energy; member of the Board of Directors of TGO
- 5) Mr. Jiraroth Sukolrat, Director-General of the Office of Transport and Traffic Policy and Planning, Ministry of Transport; member of the Board of Directors of TGO
- 6) Mr. Pisit Patumban; member of the Board of Directors of TGO
- 7) Mr. Kawin Thangsupanich; member of the Board of Directors of TGO
- 8) Mr. Somchai Rungsrithananon; member of the Board of Directors of TGO
- 9) Asst. Prof. Dr. Nikhom Laemsak; member of the Board of Directors of TGO
- 10) Mr. Panuwat Triyangkulsri; member of the Board of Directors of TGO
- 11) Dr. Kurujit Nakornthap; advisor to the Board of Directors of TGO
- 12) Mr. Nakorn Tangavirapat, Executive Director of TGO; Executive Secretary of the Board of Directors of TGO

The list of the Board of Directors of TGO is publicly available at the following weblink:

<http://www.tgo.or.th/2023/index.php/en/page/board-of-directors>

The Subcommittee on Consideration of Greenhouse Gas Mitigation Projects and Activities consists of the representatives of relevant agencies and experts, academics from educational institutions, and non-governmental organizations as listed below.

- 1) Dr. Wijarn Simachaya, Chairman of the Subcommittee (Former Permanent Secretary of Ministry of Natural Resources and Environment)
- 2) Mr. Nakorn Tangavirapat, Executive Director of TGO; Vice-chairman of the Subcommittee
- 3) Representative of the Office of Natural Resources and Environment Policy and Planning, Ministry of Natural Resources and Environment; member of the Subcommittee
- 4) Representative of the Energy Regulatory Commission, Ministry of Energy, member of the Subcommittee
- 5) Representative of the Office of Transport and Traffic Policy and Planning, Ministry of Transport; member of the Subcommittee
- 6) Representative of the Department of Industrial Works, Ministry of Industry; member of the Subcommittee
- 7) Representative of the Department of Climate Change and Environment, Ministry of Natural Resources and Environment; member of the Subcommittee
- 8) Representative of the Department of Alternative Energy Development and Efficiency, Ministry of Energy; member of the Subcommittee
- 9) Representative of the Joint Committee of Private Sector; member of the Subcommittee
- 10) Assoc. Prof. Dr. Bundit Limmeechokchai, Energy Sector Expert

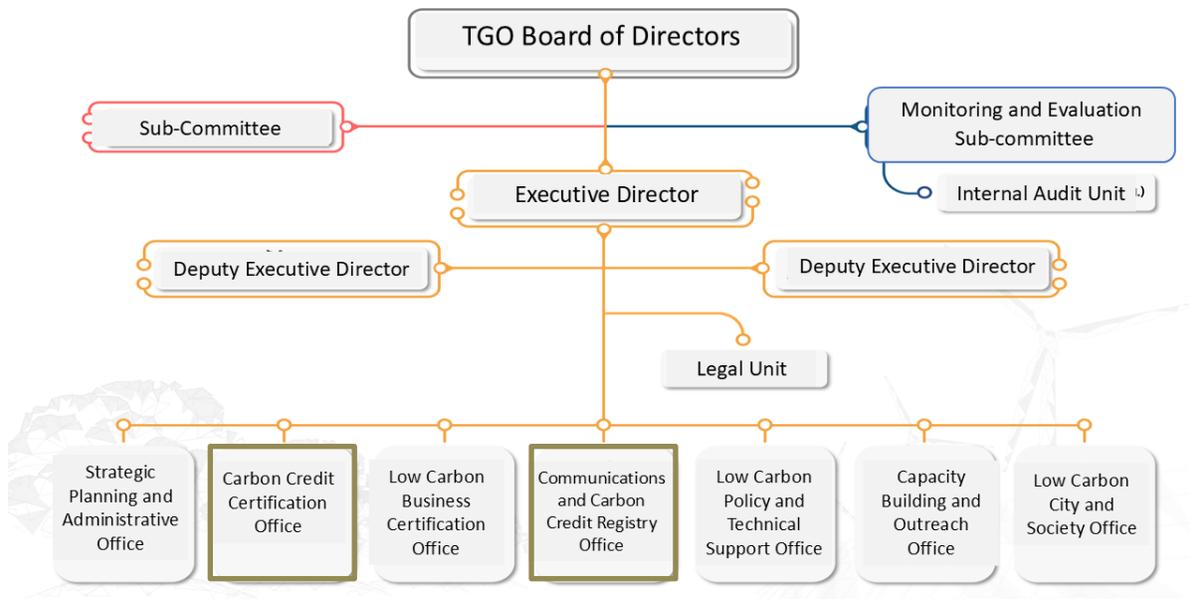
- 11) Assoc. Prof. Dr. Ladawan Puangchit, Forestry Sector Expert
- 12) Assoc. Prof. Wongkot Wongsapai, Energy Sector Expert
- 13) Dr. Sumet Tangprasert, Science and Technology Expert
- 14) Dr. Puttitar Rotkittikhun, Director of Carbon Credit Certification Office, Secretary of the Subcommittee

The list of the Subcommittee is publicly available at the following weblink:  
<https://tver.tgo.or.th/en/about-us/en-overview>

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.

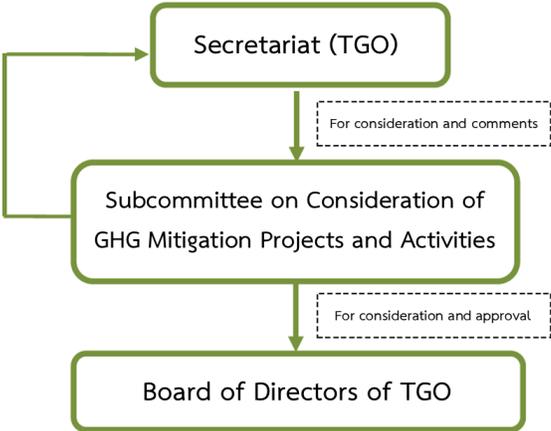
Within TGO, the Carbon Credit Certification Office is responsible for the administration of the T-VER program, while the Communications and Carbon Credit Registry Office manages the Thailand Carbon Credit Registry. The organizational structure and interlinkages between these offices are shown in the organizational chart below, which is publicly available at the following weblink:  
<https://www.tgo.or.th/2023/index.php/en/page/organization-structure>

**Structure of Thailand Greenhouse Gas Management Organization (Public Organization)**



The Director of the Carbon Credit Certification Office serves as the secretary of the Subcommittee on Consideration of Greenhouse Gas Mitigation Projects and Activities. The Subcommittee makes recommendations on all requests to be submitted to the Board of Directors of TGO for approval. The full contents of the implementation framework and tasks of the Subcommittee can be found in *Guideline for Premium Thailand Voluntary Emission Program Program (Premium T-VER)*, Version 5.0, page 17, Section 4.

The Guideline is publicly available at the following weblink:  
[https://tver.tgo.or.th/images/2026/Guidelines\\_for\\_Premium\\_T-VER\\_V.05\\_ENG.pdf](https://tver.tgo.or.th/images/2026/Guidelines_for_Premium_T-VER_V.05_ENG.pdf)



## 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 Program confirms that it defines and ensures both the underlying attributes and the property aspects of issued units, and publicly discloses the processes by which it does so.

T-VER Program, administered by the TGO, establishes clear rules governing the creation, issuance, ownership, and transfer of emission reduction units within its regulatory and operational framework. As of the

time this form was completed, the Program’s governing regulations, registry rules, and procedural documentation are publicly available through TGO’s official website and registry portal. The electronic registry records and safeguards both the environmental attributes and property aspects of units, ensuring transparency, traceability, and legal clarity in issuance and transfer.

The following information is publicly accessible through the Thailand Carbon Credit Registry:

- Details of the total volume of certified carbon credits, including breakdowns by Standard T-VER, Premium T-VER, and JCM
- Project details
- Credit cancellation details
- Internationally Transferred Mitigation Outcomes (ITMOs) details
- Search functions based on specified criteria

Operations under the Thailand Carbon Credit Registry are conducted in accordance with the *Regulations of the Board of the Thailand Greenhouse Gas Management Organization on the Rules for Registration of the Purchase, Sale, and Transfer of Carbon Credits B.E. 2565 (2022) and No. 2 B.E. 2567 (2024)*.

Operational procedures are implemented in accordance with the User Guide of the Thailand Carbon Credit Registry.

A T-VER credit is a Voluntary Emission Reduction (VERs) carbon credit which is considered as an incorporeal “property” susceptible of having a value and of being appropriated whether for sale, use or any other purposes and falls within the definition of “goods” under the Revenue Code, which is subject to value-added tax in accordance with the relevant provisions of the Revenue Code, as determined by the Revenue Department in its letter no. 0702/3206 dated 24 April 2561, accessible to the public at <https://rd.go.th/26816.html>

The ownership of a T-VER credit is represented in the registry system by the holding status and is transferable from a holding/transferor’s account to the acquiring/transferee’s account in the registry system. The rules and procedures for transfer of T-VER credits is specified in Chapter 3 of the *Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits, B.E. 2565 (2022)*.

The regulation is publicly available at this weblink: <https://registry.tgo.or.th/document/>

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

**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):

The program is administered by Dr. Puttitar Rotkittikhun, Director of Carbon Credit Certification Office under the supervision of Mr. Nakorn Tangavirapat, the Executive Director of TGO. The applications and requests were reviewed for completeness by the staff of the Carbon Credit Certification Office, proposed to the Subcommittee on Consideration of GHG Mitigation Projects and Activities for comments, and subsequently submitted to the Board of Directors of TGO for approval.

TGO publishes information on its administration and the procedures for considering all requests on the T-VER website at the following weblink:

<https://tver.tgo.or.th/en/about-us/en-overview>

**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? (Paragraph 2.7.4)	<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):

TGO is a public organization established under the Royal Decree on the Establishment of the Thailand Greenhouse Gas Management Organization (Public Organization), B.E. 2550 (2007), for which the Minister of Natural Resources and Environment has charge and control over its execution pursuant to Section 4.

The Royal Decree is available at

<https://www.tgo.or.th/2023/index.php/en/page/royal-decrees>

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

N/A

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

Premium T-VER program has been continuously operated since its approval by the Board of Directors on 9 January 2023, with additional methodologies approved on an ongoing basis. To date, a total of 52 Modalities of

<sup>12</sup> 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.

Communication (MoCs) have been endorsed, 9 projects have been registered. The program regularly convenes Subcommittee meetings to consider proposed methodologies and various requests, and subsequently submits the Subcommittee’s recommendations to the Board of Directors of TGO for approval, as detailed in the meeting schedules available on the website at:

<https://tver.tgo.or.th/en/about-us/meeting-calendar>

**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):

TGO issued the Announcement of the Thailand Greenhouse Gas Management Organization (Public Organization) No. 8 / 2024 re: Management Guidelines for the Termination of the Thailand Voluntary Emission Reduction Program (T-VER), signed by the Executive Director of TGO on 20 March 2024. In the event that TGO discontinues the Premium T-VER program, the Announcement stipulates that, from the date of the announcement of the dissolution of Premium T-VER program, TGO will continue to certify carbon credits from the projects for a period of two years, maintain the database for at least 10 years, keep the website available for at least 5 years, and maintain the registry system until no accounts remain in the registry.

The Announcement is publicly available at:  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

**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 <sup>13</sup> 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

<sup>13</sup> 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.

was completed):

The Premium T-VER program is administered by TGO. As a government organization, TGO is regulated under the Act on Anti-Corruption B.E. 2561 (2018) which aims to prevent conflicts of interest of the government officials. Accordingly, TGO staff are bound by the Act and are subject to prosecution under the relevant regulations.

The Act is publicly available at the following weblink:

[https://www.nacc.go.th/tacc/upload/files/download\\_202102021507292.pdf](https://www.nacc.go.th/tacc/upload/files/download_202102021507292.pdf)

<https://faolex.fao.org/docs/pdf/tha235946.pdf>

TGO's policy aims to prevent conflicts of interest and corruption that could result in losses to the state, society, the environment, the organization itself, service recipients, stakeholders, and internal personnel. To support this objective, TGO has issued several policies and guidelines. First, the *Operational Manual for the Prevention of Conflicts of Interest*, which sets out procedures for managing and preventing conflicts of interest. Second, the *Policy on Good Organizational Governance*, which promotes sound, transparent, and accountable organizational practices. Third, the *Operations Manual for the Management of Complaints on Corruption and Misconduct*, which provides procedures for receiving and managing complaints from individuals who may be affected by conflicts of interest or misconduct.

The *Operational Manual for the Prevention of Conflicts of Interest* (Thai language) defines key concepts related to conflicts of interest, including the definition of conflicts of interest, the management and mitigation of conflicts of interest, the giving and receiving of gifts and benefits, and practical guidance for implementation.

The *Operational Manual* is publicly available at the following weblink:

[http://conference.tgo.or.th/download/tgo\\_or\\_th/AboutTGO/Corruption/FY2560/Manual\\_ConflictOfInterests.pdf](http://conference.tgo.or.th/download/tgo_or_th/AboutTGO/Corruption/FY2560/Manual_ConflictOfInterests.pdf)

The *Policy on Good Organizational Governance* sets out the principles for transparent organizational management. Section 3.1 on Principal Policy emphasizes a commitment to developing and enhancing the organizational management system to ensure transparency, with efficient and effective monitoring and auditing mechanisms in accordance with the principles of good governance. Section 3.2, item 3, stipulates the strengthening of morality and ethics in accordance with the standards of a moral and transparent organization.

The Policy is publicly available at the following weblink:

<https://www.tgo.or.th/2023/index.php/en/page/good-governance>

The *Operations Manual for the Management of Complaints on Corruption and Misconduct* outlines the channels for filing complaints and the management process, starting from the registration and receipt of complaints, summarizing the information using the designated form, submitting the information to the Executive Director of TGO for consideration and directive, monitoring the implementation progress, and notifying the complainant of the outcome.

The *Operations Manual* is publicly available at the following weblink:

<https://www.tgo.or.th/2023/index.php/en/page/operation-manual-for-the-management-of-complaints>

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

N/A

Q7. Are policies and robust procedures in place <sup>11</sup> to... ( <i>Paragraph 2.4.6</i> )	
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):

Thailand Carbon Credit Registry is administered by TGO. The Registrar consists of TGO staff who are government officials and are bound by the *Act on Anti-Corruption B.E. 2561 (2018)*, which addresses the prevention of conflicts of interest among government officials. They are also subject to prosecution under the relevant regulations. In addition, their work is governed by TGO’s internal guidelines, including the *Operational Manual for the Prevention of Conflicts of Interest*, the *Policy on Good Organizational Governance*, and the *Operations Manual for the Management of Complaints on Corruption and Misconduct*, as explained in the response to Question 6.

Most importantly, TGO has issued an order entitled *Order of Thailand Greenhouse Gas Management Organization No. 1/2566 re: Designation of Registrars for the Carbon Credit Registry System, B.E. 2566 (2023)* to regulate the management of the carbon credit registry system and the execution of transactions within the carbon credit registry system. The order designates the registrars and prescribes the list of responsibilities. Clause 3 of the Order (page 3) states that the registrars shall perform its responsibilities in good faith and shall refrain from unlawful exercise of its authorities. Moreover, the order specifies that the registrars shall not seek any other interests from the recipients of its service, and shall cooperate in the prevention and suppression of corruption and misconduct in order to maintain orderly and transparent registry operation.

The *Order* is publicly available at this weblink:

<https://registry.tgo.or.th/document/>

**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):

A Validation and Verification Body (VVB) responsible for validating and/or verifying Premium T-VER projects must be a juristic person registered by the Board of Directors of TGO. Premium T-VER program requires VVBs to disclose any conflicts of interest, conduct a risk assessment prior to the start of validation or verification activities, and provide written confirmation of such disclosure. According to Clause 6 of the *Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Criteria for Considering the Registration of Validation and Verification Bodies for Voluntary Projects, B.E. 2568 (2025)*, which entered into force on 27 February 2025, a juristic person eligible to be designated as a VVB must be one of the following:

- Designated Operational Entities (DOEs) under UNFCCC;
- Entities accredited under ISO 14065 by a foreign accreditation body that is a member of the International Accreditation Forum (IAF); or
- Entities accredited by the National Standardization Council of Thailand (NSC)

VVBs shall conduct their works following *Manual for T-VER Validation and Verification, Version 02*. The guideline provides principles on validation and verification in which VVB shall follow. The first principle is “Independence” in which VVB must maintain its independence from bias, overlapping benefits, and conflict of interests. It must ensure confidence that the findings and conclusions are evidence-based and reliable throughout the validation and verification process. The second principle is ethical conduct in which VVB shall express their independence from any influence throughout the validation and verification process. The same VVB can validate and verify the same project. However, they shall declare that they have no conflict of interest with the project. The VVB shall declare that they have no conflict of interest with the project in the first section of the validation/verification report which will be checked by TGO. TGO does not allow VVB that declares a conflict of interest to validate/verify T-VER project. If a conflict of interest is found, the project shall be validated/verified by another VVB.

The management of impartiality and the absence of conflicts of interest of VVB is assessed by the accreditation body through annual surveillance audits. These audits assess risks to impartiality at both the organizational and individual levels. These requirements are aligned with ISO 14065, to ensure impartiality and confirm that no conflicting relationships exist with the project participants or the Premium T-VER project.

The procedures for such assessments are conducted in accordance with ISO 14065:2020 and ISO 17029:2019. In addition, TGO requires each VVB to sign a declaration confirming the absence of conflicts of interest with the T-VER projects for which they conduct validation and verification, and such declaration must be submitted together with every validation and verification report.

DOEs under the Paris Agreement Crediting Mechanism (PACM) also follow similar requirements regarding conflict-of-interest management including;

1. DOEs are required to establish and publicly declare impartiality policies, including procedures for preventive actions.
2. DOEs must declare any conflicts of interest.
3. The Supervisory Body (SB) assesses conflict-of-interest management during the accreditation, surveillance, and re-accreditation processes.

If the VVB fails to comply with the T-VER requirements on conflict-of-interest disclosure, TGO may issue warnings or suspend the registration of the VVB in accordance with the Clause 14 of the *Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Criteria for Considering the Registration of Validation and Verification Bodies for Voluntary Projects, B.E. 2568 (2025)*

In cases where a VVB is found to have a conflict of interest with a project, the project seeking registration will not be approved until it has undergone re-validation by a VVB that has no conflict of interest with the project. For project that has already been registered and where a conflict of interest involving the VVB is identified at a later stage, TGO may suspend or revoke the project registration in accordance with Clause 29 of the *Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Rules, Procedures, and Conditions for Considering Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)*.

Both Regulations is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

*The Manual* is publicly available at the following weblink:  
<https://tver.tgo.or.th/en/premium-tver/vvb/what-is-vvb>

**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
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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):

TGO issued the *Announcement of Thailand Greenhouse Gas Management Organization re: List of Documents Collected and Disclosed for Thailand Voluntary Emission Reduction Program, B.E. 2568 (2025)* on March 6, 2025, outlining the information captured by the Premium T-VER program and its availability to public and each stakeholder, including project participants, Validation and Verification Bodies (VVBs), carbon credit account holders, Department of Climate Change and Environment.

The Announcement is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

**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):

Local stakeholder consultation requirements are specified in the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*, including the characteristic and eligibility criteria for participation activities (Section 3) and the project development procedures (Section 6). The guideline requires the project participant to conduct a local stakeholder consultation to share project information and obtain inputs or comments from relevant stakeholders through appropriate communication channels. The results of the consultation must be summarized and incorporated into the first draft of the Project Design Document (PDD). The stakeholder consultation process is one of the criteria for Premium T-VER project registration, as specified in Section 6.1.1 (2), page 20.

TGO also provides *Handbook for Organizing Local Stakeholder Consultation and Participation Process for Premium T-VER Project*, which outline the procedures for conducting stakeholder consultations.

A summary of the local stakeholder consultation requirements the *Handbook for Organizing Local Stakeholder Consultation and Participation Process for Premium T-VER Project* are available on the website at:

<https://tver.tgo.or.th/en/premium-tver/overview/stakeholder-consultation>

The *Guideline for Premium Thailand Voluntary Emission Reduction* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

N/A

Q11. Does the programme.... (Paragraph 2.8)	
a) ... conduct public comment periods for the following (select all that apply)? <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 (if applicable)?	<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):

The program conducts public consultations for the development and revision of methodologies, rules, and procedures. Draft documents are publicly disclosed on the Premium T-VER website for public comment. The program considers and incorporates relevant stakeholder feedback as part of the review and decision-making process, which is subject to review by the Subcommittee on Consideration of GHG Mitigation Projects and Activities for consideration and approval by the T-VER Board of Directors.

Further details on the public consultation provisions, requirements, and procedures are provided in the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*.

Section 5 relates to the public comment process during the development of Premium T-VER methodologies, which is open for 30 days. Clause 6 further states that TGO may revise the proposed methodology based on comments received from external experts and the public.

In addition, Section 6.1.2 and Section 6.1.3 specify a 30-day public comment period for the draft Project Design Document (PDD), Non-permanence Risk Assessment Report and the Sustainable Development & Safeguards Assessment Report. Comments received on the draft PDD are reviewed by the Validation and Verification Body (VVB), while comments on the Sustainable Development & Safeguards Assessment Report are reviewed by TGO.

Both Guidelines are publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

TGO is currently revising the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*. The new version will address the management of public consultations, including the process for receiving and reviewing comments. The revised Guideline will be submitted to the Subcommittee on Consideration of GHG Mitigation Projects and Activities for consideration on 11 March 2026, and subsequently to the Board of Directors of TGO for approval on 18 March 2026

TGO will add a dedicated section to present comments received during the public input process on the T-VER website.

**Criteria: Safeguards system and Do no net harm**

Q12. Does the Programme <u>have in place</u> dedicated safeguards to address... (Paragraph 2.9)	
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):**

According to Section 6.1.1 of the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*, which sets out the project registration criteria for Premium T-VER, the project activity shall not cause negative impacts, or mitigation measures shall be developed to prevent negative impacts. The project participant is therefore required to assess potential negative environmental and social impacts and monitor the implementation of mitigation measures, as detailed below.

- 1) Before starting the project, project participant has to identify negative impacts of the project activities and propose mitigation measures with monitored parameters in the *Sustainable Development & Safeguards Assessment Report (SDSAR)* to assure that there will be no negative impact as a result of the project i.e.,

measuring concentration of particulate matter in ambient air at villages located downwind twice a year. Project participant also has to conduct local stakeholder consultation in order to inform project implementation plan and operation to local people and get their comments. Project participant has to respond to the received comments as appropriate e.g., avoidance of biomass transportation through the community road during the rush hour in order to avoid accident.

- 2) After the project is operated, *Sustainable Development & Safeguards Monitoring Report* (SDSMR) shall be prepared and submit along with the greenhouse gas Monitoring Report during the request for credit issuance.

TGO will check the completeness and correctness of the SDSAR and SDSMR which will subsequently be proposed to the Subcommittee on Consideration of GHG Mitigation Projects and Activities and approved by the Board of Directors of TGO according to the recommendations from the subcommittee. The subcommittee comprises of representatives from relevant ministries which is the regulators for environment and safety i.e., Department of Industrial Works.

The *Guideline for Premium Thailand Voluntary Emission Reduction (Premium T-VER)* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

The *Guideline for Sustainable Development and Safeguards Assessment Report and Monitoring Report for Thailand Voluntary Emission Reduction (Premium T-VER)* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/13?lang=en>

The Premium T-VER website publishes project documentation, including the SDSAR and SDSMR together with other project documents.

An example of project information can be found on the Premium T-VER website at:

<https://tver.tgo.or.th/database/public/project/2/1/718?lang=en>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

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):

According to the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)*, Version 5.0, Section 6.1.1 (3) on Project Registration Criteria requires that the project activity shall not cause negative impacts, or mitigation measures shall be developed to prevent negative impacts.

Furthermore, Section 12 (5) on Revocation or Withdrawal of Registered Projects stipulates that a project may be revoked if the project activities cause negative impacts to other persons.

Before project implementation, the negative impact caused by the project activities, mitigation measures and monitoring parameters/indicators shall be specified in the *Sustainable Development & Safeguards Assessment Report* (SDSAR). During the project implementation, the proposed parameters/indicators must be monitored, and the results reported in the *Sustainable Development and Safeguards Monitoring Report* (SDSMR). Both SDSAR and SDSMR are reviewed by TGO. TGO checks the completeness of the report, particularly with regard to compliance with relevant laws and regulations concerning the environmental and social impacts of the project activity.

A positively reviewed SDSAR is required as supporting documentation for the project registration, whereas SDSMR shall be required as supporting documentation for the issuance of carbon credits as listed in Table 6-1 to 6-4 of the Guideline.

The *Guideline* is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

Q14. Does the programme have in place... ( <i>Paragraph 3.8</i> )	
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):**

The Premium T-VER system has established institutions, processes, and procedures to implement, monitor, and enforce environmental and social safeguards. TGO has issued requirements for assessing and monitoring potential adverse impacts of Premium T-VER projects. Specifically, Clause 16 (3) of the *Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization on Rules, Procedures, and Conditions for the Consideration of Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)*, stipulates that a project must not cause adverse impacts or must have mitigation measures in place to prevent such impacts, in accordance with the “do-no-net-harm” principle. Furthermore, Clauses 17 of the Regulation require project participants to prepare a *Sustainable Development and Safeguards Assessment Report* as part of the project registration process. In addition, for the certification of carbon credit under the Premium T-VER program, project participants are required to prepare a *Sustainable Development and Safeguards Monitoring Report* to support the consideration of carbon credit issuance, as stipulated in Clause 32. To support consistent and robust implementation, TGO has issued *Guideline for Sustainable Development and Safeguards Assessment Report and Monitoring Report*. Both reports are subject to reviewed and assessed by TGO as part of

the project registration and carbon credit certification processes. These requirements ensure that project developers give due consideration to, and take measures to prevent, potential negative environmental and social impacts.

In addition, section 6.1 of the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)*, Version 5.0, requires project participants to conduct stakeholder consultations prior to project implementation. Comments and feedback received from such consultations must be reported in the Project Design Document, and the project must be revised accordingly based on the feedback received. Moreover, TGO requires project participants to submit draft versions of the *Project Design Document* and the *Sustainable Development and Safeguards Assessment Report* for public disclosure on the T-VER website for a period of 30 days to solicit public comments. All comments received during the public consultation period must also be reported in the Project Design Document. Third-party validators responsible for project validation are required to review such comments and verify that the project developer has adequately addressed and incorporated the feedback received.

All relevant regulations and guidelines referenced above are publicly available on the T-VER project website, thereby ensuring transparency and public access to the institutions, processes, and procedures for implementing, monitoring, and enforcing the environmental and social safeguards of the Premium T-VER. In addition, upon completion of the project registration or carbon credit certification process, both the *Sustainable Development and Safeguards Assessment Report* and the *Sustainable Development and Safeguards Monitoring Report* shall be made publicly available on the T-VER website as part of the project information.

Besides, TGO has cooperated with the Regional Environmental and Pollution Control Offices in monitoring T-VER projects annually since 2017 in order to assure that T-VER projects achieve emission reduction and contribute to sustainable development of Thailand. The Regional Environmental and Pollution Control Offices are the branch offices of the Pollution Control Department located over 16 regions of Thailand. The Offices are government agencies responsible for monitoring complaints related to pollution, natural resources, and the environment.

The *Regulation* is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/42?lang=en>

The *Guideline* is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

The *forms* are publicly available at the following weblink:  
<https://tver.tgo.or.th/database/public-form/premium-form?lang=en>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

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
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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):

According to the Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0, Section 6.1.1 (1) on Project Registration Criteria requires that the project operate in compliance with relevant laws and regulations and align with the guidelines for the Premium T-VER program.

Furthermore, Section 12 (4) on Revocation or Withdrawal of Registered Projects stipulates that a project may be revoked if the project activities are found to be in violation of relevant laws or regulations.

Therefore, during the project development stage, the project participant is required to assess the potential negative impacts of the project and review the relevant legal requirements. The project participant shall also propose mitigation measures and parameters/indicators to be monitored in order to demonstrate that the project implementation will not result in adverse environmental and social impacts.

The *Guideline* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

**Criterion: Sustainable development criteria**

Q16. Does the programme use sustainable development criteria? ( <i>Paragraph 2.10</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):

According to the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)*, Version 5.0, Section 6.1.1 (3) on Project Registration Criteria requires that the project activity does not cause negative impacts, or mitigation measures are developed to prevent negative impacts. The project supports more than two Sustainable Development Goals (SDGs).

During project implementation, the indicators specified in the *Sustainable Development and Safeguards Assessment Report (SDSAR)* must be monitored, and the results reported in the *Sustainable Development and Safeguards Monitoring Report (SDSMR)*. The SDSMR will be reviewed by TGO, and a positively reviewed SDSMR shall be required as supporting documentation for the issuance of carbon credits as listed in Table 6-4 of the Guideline.

The *Guideline* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

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? (Paragraph 2.10.2)	<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):**

Premium T-VER program applies the Sustainable Development Goals (SDGs) adopted by Thailand and 192 other United Nations Member States at the United Nations General Assembly 70th Session on 25 September 2015 at United Nations Headquarters. The SDGs serve as the global development framework for the period after 2015, aiming to achieve sustainable social, economic, and environmental development while leaving no one behind by 2030.

The 17 Sustainable Development Goals are referenced in detail in both the *Guideline for Sustainable Development and Safeguards Assessment Report and Monitoring Report* and the *Sustainable Development and Safeguards Assessment Report and Sustainable Development and Safeguards Monitoring Report*.

The Guideline and the Forms are publicly available at the following weblink:

<https://tver.tgo.or.th/en/premium-tver/overview/sdgs-and-safeguards>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

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? (Paragraph 2.10.2)	<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):**

According to Clause 14 of the *Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Rules, Procedures, and Conditions for Considering Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)*, any project that intends to be developed as a Premium T-VER project

shall be an activity that is situated in Thailand and can measure real, permanent, and additional greenhouse gas reduction without double counting, contribute to sustainable development, and has a measure in place to prevent negative impacts (safeguards) and does not cause negative impacts (do-no-net harm) according to guidelines prescribed by the Board of Directors.

The Regulation is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/42?lang=en>

**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
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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):

According to the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)*, Version 5.0, Section 6.2.2 of the carbon credit issuance process requires the project participant to prepare a Sustainable Development and Safeguards Monitoring Report. TGO reviews the monitoring results against the indicators specified in the Sustainable Development and Safeguards Assessment Report, including how the project supports more than two Sustainable Development Goals (SDGs). The positively reviewed report is required as supporting documentation for the issuance of carbon credits, as listed in Table 6-4 of the Guideline.

*The Guideline* is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

TGO is currently in the process of reviewing and updating the requirements and guidelines for the assessment of Sustainable Development and Safeguards to ensure alignment with Article 6 of the Paris Agreement. The update is expected to be completed by the end of 2026.

**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):

Section 6 of the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*, provides the project development procedures. The project participant is required to prepare a Project Design Document (PDD), which provides details of the project activity and the methodology used to calculate emission reductions. The PDD must be validated by a Validation and Verification Body (VVB), an independent third party. Once the project is registered, the project participant is required to monitor the relevant parameters and calculate the emission reductions in accordance with the methodology specified in the registered PDD. A monitoring report must then be prepared and verified by a VVB prior to the issuance of carbon credits. The project participant must request for credits issuance within two years since the ending of each interval of crediting period. In case a project participant does not submit the request within the prescribed time frame, such project participant will no longer be able to request for credits issuance as referred to in Section 6.2 of the Guideline.

The methodology, PDD, validation report, monitoring report, and verification report of each project are publicly available on the TGO website.

The *Guideline* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

An example of project information is publicly available at the following weblink:

<https://tver.tgo.or.th/database/public/project/2/1/718?lang=en>

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

N/A

**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):

A Validation and Verification Body (VVB) responsible for validating and/or verifying Premium T-VER projects must be a juristic person registered by the Board of Directors of TGO. Premium T-VER program requires VVBs to disclose any conflicts of interest, conduct a risk assessment prior to the start of validation or verification activities, and provide written confirmation of such disclosure. According to Clause 6 of the *Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Criteria for Considering the Registration of Validation and Verification Bodies for Voluntary Projects, B.E. 2568 (2025)*, which entered into force on 27 February 2025, a juristic person eligible to be designated as a VVB must be one of the following:

- Designated Operational Entities (DOEs) under UNFCCC;
- Entities accredited under ISO 14065 by a foreign accreditation body that is a member of the International Accreditation Forum (IAF); or
- Entities accredited by the National Standardization Council of Thailand (NSC)

The Regulations is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

**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):

T-VER's framework is in correspondence with the ISO 14064-2 which specifies principles and requirements and provides guidance at the project level for quantification, monitoring and reporting of activities intended to

cause greenhouse gas (GHG) emission reductions or removal enhancements. Monitoring and Verification framework of GHG emission is also in correspondence with the ISO 14064-3 which specifies principles and requirements and provides guidance for those conducting or managing the validation and/or verification of greenhouse gas (GHG) assertions. Validation or verification is conducted by a third-party entity called Validation and Verification Body (VVB) following *Manual for T-VER Validation and Verification, Version 02*

The guideline provides principles on validation and verification in which VVB shall follow. The first principle is “Independence” in which VVB must maintain its independence from bias, overlapping benefits, and conflict of interests. It must ensure confidence that the findings and conclusions are evidence-based and reliable throughout the validation and verification process. The second principle is ethical conduct in which VVB shall express their independence from any influence throughout the validation and verification process. The same VVB can validate and verify the same project. However, they shall declare that they have no conflict of interest with the project. The VVB shall declare that they have no conflict of interest with the project in the first section of the validation/verification report which will be checked by TGO. TGO does not allow VVB that declares a conflict of interest to validate/verify T-VER project. If a conflict of interest is found, the project shall be validated/verified by another VVB.

*The Manual* is publicly available at the following weblink:  
<https://tver.tgo.or.th/en/premium-tver/vvb/what-is-vvb>

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

N/A

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):**

For the Premium T-VER Program, validation occurs prior to verification. Validation involves the assessment of the Project Design Document (PDD), which describes the proposed project activities. According to the *Manual for T-VER Validation and Verification, Version 02*, validation is an independent and systematic process that is recorded in writing to verify the project feasibility and the project emission. The amount of project emission will be recorded in the PDD according to the T-VER project validation criteria and in accordance with ISO 14064-3:2019. The PDD, validation report, monitoring report, and verification report of each project are publicly available on the TGO website.

*The Manual* is publicly available at the following weblink:  
<https://tver.tgo.or.th/en/premium-tver/vvb/what-is-vvb>

An example of project information is publicly available at the following weblink:

<https://tver.tgo.or.th/database/public/project/2/1/718?lang=en>

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

Click or tap here to enter text.

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 the CORSIA? ( <i>Paragraph 3.3.5</i> )	<input 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):

Premium T-VER does not support the *ex ante* issuance of emissions units. The project must first be implemented, and the relevant monitoring parameters must be measured. A monitoring report is then prepared and verified by a Validation and Verification Body (VVB) prior to the issuance of carbon credits.

**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... ( <i>Paragraph 2.3</i> )	
a) ...issued?	<input checked="" type="checkbox"/> YES
b) ...retired / cancelled?	<input checked="" type="checkbox"/> YES
c) ...subject to discounting ( <i>if any</i> )?	<input 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):

Clause 4 of the *Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization re: Rules, Procedures, and Conditions for Considering Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)*, defines “carbon credits” as the amounts of greenhouse gases, expressed in metric tonnes of carbon dioxide equivalent (tCO<sub>2</sub>eq), that can be reduced or removed as a result of the implementation of T-VER projects which are certified and issued in the registry system of the Organization.

Section 6.2.2 of the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0* describes the carbon credit issuance process.

In addition, Chapter 2 of the Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization re: Rules for Registration of Purchases, Sales, and Transfers of Carbon Credits, B.E. 2565 (2022), addresses the issuance of carbon credits, while Chapter 3 concerns the execution of carbon credit transactions. Clause 15 of this Regulation specifically provides for the transfer or cancellation of carbon credits.

TGO does not apply any discount to issued carbon credits. However, for project activities that may involve a risk of reversal, a certain portion of carbon credits is deducted and deposited into a buffer credit account.

*The Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization re: Rules, Procedures, and Conditions for Considering Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)* is publicly available at this weblink: <https://tver.tgo.or.th/database/program-document/premium-tver/42?lang=en>

*The Guideline* is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

*The Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization re: Rules for Registration of Purchases, Sales, and Transfers of Carbon Credits, B.E. 2565 (2022)* is publicly available at this weblink: <https://registry.tgo.or.th/document/>

**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? ( <i>Paragraph 2.4.2</i> )	<input 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):

Premium T-VER utilizes an electronic registry system called the Thailand Carbon Credit Registry, which is managed by TGO. As defined in Clause 3 of the Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization re: Rules for Registration of Purchases, Sales, and Transfers of Carbon Credits, B.E. 2565 (2022), the carbon credit registry is used for recording the holding, transfer, acquisition, cancellation, and use of carbon credits, as well as for creating, transmitting, receiving, and storing other data necessary for the execution of carbon credit transactions.

*The Regulation* is publicly available at this weblink: <https://registry.tgo.or.th/document/>

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

N/A

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 program confirms that procedures are in place to ensure that the registry system meets the requirements set out in Paragraphs 2.4 and 2.4.4–2.4.5 of the ICAO Eligibility Criteria.

The **T-VER Registry**, administered by the Thailand Greenhouse Gas Management Organization (TGO), serves as Thailand’s primary carbon credit registry platform. The registry is governed by established operational procedures and documented in the *User Manual of the Thailand Carbon Credit Registry System* (available at: <https://registry.tgo.or.th/en/document/>).

The following mechanisms demonstrate compliance with items (a) through (f):

a) Identification of ICAO-eligible units across account types

The Thailand Carbon Credit Registry system includes functionality to assess carbon credit eligibility in accordance with ICAO requirements in order to display a label for carbon credits that are eligible for use under CORSIA. This assessment is conducted through verification of both relevant documentation and system data, as follows:

- 1) Letter of Authorization (LoA) for the use of carbon credits for international purposes, which must be issued by the Department of Climate Change and Environment (DCCE). ([International Carbon Credit Guideline](#))
- 2) Project eligibility checks within the registry system once a Premium T-VER project has completed greenhouse gas verification. The system verifies key project conditions, including:
  - the first crediting period start date, and
  - the vintage year in which the emission reductions occurred.

Once the LoA is reviewed by the registrar and all required documentation and eligibility conditions have been verified, the registry system proceeds with the issuance of the corresponding credits. These credits will be assigned a label indicating that they meet ICAO eligibility criteria.

Carbon credits that have been labelled as ICAO-eligible units can be transparently identified across all account types within the registry system, as follows:

- 1) **Public users (without a registry account)** can view the information through the publicly disclosed data on the main page of the Thailand Carbon Credit Registry by applying the search criteria for projects eligible for CORSIA.
- 2) **Registry account holders** can view the ICAO-eligible unit information when such units are held in their registry accounts.
- 3) **Internationally Transferred Mitigation Outcomes accounts** (e.g., *ITMOs Cancellation Account for CORSIA*) will display the information when ICAO-eligible units are cancelled for the purpose of offsetting aviation emissions.
- 4) **Voluntary cancellation accounts** can also display ICAO-eligible units if those credits are cancelled for voluntary offsetting purposes.

b) Clear identification of unit owners/holders

All account holders must register through an approved process and are assigned a unique account identifier. The registry maintains records of legal ownership and holding status at all times.

c) Tracking and transfer from issuance to cancellation/retirement

The registry provides a full lifecycle tracking function. Each unit can be tracked from issuance through transfer between accounts, and ultimately to cancellation or retirement. All transactions are recorded within the system, ensuring transparency and auditability. The unit status is searchable via the search function on the main page. Please see Section 5.1 and 5.6 to 5.8 of the [User Guide of the Thailand Carbon Credit Registry](#) for more information.

Tracking of carbon credit transfers and cancellations can be conducted only by users who hold an account in the Thailand Carbon Credit Registry system. Account holders are able to view these records through the transaction history available within their own registry accounts. Please see Section 5.10 of the [User Guide of the Thailand Carbon Credit Registry](#) for more information.

For users without a registry account or members of the public, relevant information can be accessed through the publicly disclosed data available on the main page of the registry system. This includes information on project details, credit cancellations, and transfers for international purposes.

In addition, within the detailed page of each project, information is available in the Carbon Credits Certification table, which displays the issued carbon credits, the quantity of carbon credits that have been offset (cancelled), and the remaining balance of carbon credits.

d) Identification of unit status (issuance and retirement/cancellation)

The system clearly reflects the status of each unit, including whether it is issued, transferred, retired, or cancelled. All retirement and cancellation actions are permanently recorded and publicly verifiable within the registry framework.

The registry includes a search function on the main page enables users to review the history of the unit status and

transactions. Through this function, users may filter and view key information, including the credit certification date, transfer date and cancellation date. Where applicable, the reason for cancellation is also be displayed.

The status of cancelled carbon credits is publicly displayed on the main page of the Thailand Carbon Credit Registry system as follows:

- 1) Voluntary cancellation: Information on voluntary cancellations is displayed on the main page of the registry under the **“Credit Cancellation”** tab.
- 2) Cancellation for Internationally Transferred Mitigation Outcomes: Information on cancellations related to international transfers is displayed on the main page of the registry under the **“ITMOs”** tab.

In addition, detailed information on both certified carbon credits and cancelled carbon credits is available on the individual project detail pages under the **“Carbon Credits Certification”** section of the registry.

e) Assignment of unique serial numbers

Each emission reduction unit issued under the T-VER Programme is assigned a unique serial number. This serialization ensures that no unit can be duplicated and supports traceability across the entire unit lifecycle.

f) Identification of country, sector, vintage, and project registration date

The registry serialization structure and publicly available project information identify key attributes of each unit, including country of origin (Thailand), sector classification, vintage (monitoring period), and project registration date. Where applicable, revised project registration details are also recorded.

Further information regarding the serial number configuration can be found in the [User Guide of the Thailand Carbon Credit Registry](#).

**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? ( <i>Paragraph 2.4.7</i> )	<input checked="" type="checkbox"/> YES
b) ...provisions restricting the programme registry (or registries) accounts to registered businesses and individuals? ( <i>Paragraph 2.4.7</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):

TGO applies formal account registration and approval procedures prior to granting access to the registry.

All applicants are subject to a verification and approval process before an account is activated. The system requires submission of supporting documentation to verify identity and legal status:

- Individuals must upload official proof of identification (e.g., government-issued identification documents).
- Juristic persons (legal entities) must upload corporate documentation, such as business registration certificates or equivalent legal incorporation documents.

Account applications are reviewed by the registrar together with the appointed legal officer to ensure

completeness, accuracy, and compliance with applicable regulatory requirements. Accounts are activated only upon formal approval. This process ensures that only duly verified and legally recognized applicants are granted access to the registry system.

With reference to the restriction of registry accounts to registered businesses and identifiable individuals, registry accounts are limited to persons or entities whose identity and legal status can be clearly established. While eligible individuals and organizations may apply to open an account, access to the registry is contingent upon:

Submission of the required identity or corporate documentation; and formal approval by the designated registrar.

This approval-based system prevents anonymous participation and supports transparency, accountability, and regulatory oversight.

All procedures are carried out in accordance with the Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits, B.E. 2565 (2022) and No. 2 B.E. 2567 (2024), which establishes the legal framework governing the registration, sale, purchase, and transfer of carbon credits under the Programme.

**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)? (Paragraph 2.4 (c))	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? (Paragraph 2.4.8)	<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):

TGO confirms that procedures are in place to ensure registry security and periodic evaluation of compliance with security provisions, in accordance with Paragraphs 2.4(c) and 2.4.8.

a) Registry Security Provisions

The Thailand Carbon Credit Registry System (T-VER Registry), administered by the Thailand Greenhouse Gas Management Organization (TGO), is hosted on a secure server infrastructure with controlled access protocols and system safeguards designed to protect against unauthorized access, data manipulation, and system breaches.

The registry operates in compliance with applicable Thai regulatory standards, including the Cybersecurity Act B.E. 2562 (2019), which establishes national cybersecurity governance, risk management, and protection requirements for critical information infrastructure.

Security provisions include: Secure server hosting environment and network protection measures; Role-based access controls for account holders and administrators; mechanisms for system access; System activity logging and audit trail functionality to record transactions and user actions; and Data integrity safeguards to

prevent duplication or unauthorized alteration of units.

These measures ensure the confidentiality, integrity, and availability of registry data.

b) Periodic Audit and Evaluation

TGO conducts periodic evaluations of registry operations to ensure continued compliance with applicable security provisions and regulatory requirements. An annual audit and review of registry compliance is undertaken to assess access control, system integrity, operational controls, and adherence to established cybersecurity standards.

**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):

As of the time this form was completed, the program registry does not have the capability to directly transfer units to or from other registries or equivalent tracking systems that are not operated by the program. It is not electronically linked to any external carbon credit registry or international tracking system for automated transfers.

Where units are transferred for purposes involving other registries or external mechanisms, such transfers are processed through manual administrative procedures rather than through an automated registry-to-registry interface. These processes are recorded within the registry system to maintain traceability and transparency.

**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):

-

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

TGO is currently undertaking the implementation of data sharing with Climate Action Data Trust (CAD Trust). In 2026, the Thailand Greenhouse Gas Management Organization (TGO) engaged in discussions with the World Bank regarding the potential integration of Thailand's Carbon Credit Registry system with CAD Trust, with the objective of enhancing transparency and data integrity.

In preparation for this integration, TGO has reviewed and upgraded its registry data fields to Version 2 in

accordance with the applicable technical requirements. System connectivity testing will be conducted in coordination with the CAD Trust technical team, following the agreed testing protocols. The Registry system is expected to achieve full connectivity with CAD Trust by June 2026.

Q13. Does the programme Registry publicly display information... (Paragraph 2.3.1)	
a) ...on each batch of cancelled units?	<input checked="" type="checkbox"/> YES
b) ...in a machine-readable format (e.g., XLS, CSV) 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

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):

a) Public display of each batch of cancelled units

Yes. The Thailand Carbon Credit Registry System (T-VER Registry), administered by the Thailand Greenhouse Gas Management Organization (TGO), publicly displays information relating to cancelled units. The registry enables the public to access this information without the need to hold a registry account or log in to the system, and to view relevant details of cancellation transactions.

b) Machine-readable, searchable and downloadable format (e.g., XLS, CSV)

The registry information is publicly searchable and can be downloaded in XLS and CSV file formats without the need to log in to the system. Registered account holders are able to download their own account activity and transaction records from within their secured account environment.

c) Availability at no cost

Yes. Public access to the registry’s searchable information on cancelled units is provided free of charge.

d) No login credentials required

Yes. Publicly available registry information, including cancelled unit data, can be accessed without requiring login credentials.

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

N/A

Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (please select)? (Paragraph 2.3.1)	<input type="checkbox"/> YES
<input checked="" type="checkbox"/> Quantity of emission units cancelled	
<input checked="" type="checkbox"/> Start of serial numbers	
<input checked="" type="checkbox"/> End of serial numbers	
<input checked="" type="checkbox"/> Date of cancellation	
<input checked="" type="checkbox"/> Name of Programme (if the Registry holds units from multiple Programmes)	
<input checked="" type="checkbox"/> Unit type	
<input checked="" type="checkbox"/> Host country	

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> Methodology <sup>14</sup><br><input checked="" type="checkbox"/> Start date of the activity's first crediting period<br><input checked="" type="checkbox"/> Vintage year of the unit or batch of units<br><input checked="" type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible<br><input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled<br><input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled<br><input checked="" type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated<br><i>(if applicable)</i> |  |
|---|--|

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 see sample file for the program. Information available on the registry includes: *Transaction Date, From Account Name, From Account Number, To Account Name, To Account Number, Amount, Serial Number, Project Name.*

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

N/A

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<sup>14</sup>Methodology may also be described as a 'protocol' or 'framework'.

**PART 3: Methods and assumptions: Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations; Quantification and MRV; Offset Credit Issuance and Retirement Procedures**

**Criterion: Clear methodologies and protocols, and their development process**

Q1. Provide *evidence*<sup>15</sup> 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):

The T-VER methodologies are publicly available at this weblink:

<https://tver.tgo.or.th/database/public/methodologies/2?lang=en>

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

N/A

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):

The process of methodology development and the revision is specified in the section 3 and 4 of the Guideline for the Development of Premium T-VER Methodology version 1, which is published on the website (<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>). The T-VER methodology may be developed by TGO officers or external individuals/entities. First, TGO officers or external individuals/entities prepare a draft T-VER methodology. Second, TGO, in its capacity as the secretariat, reviews the calculation principles, accuracy, and completeness of the draft T-VER methodology. TGO conducts a stakeholder consultation on the draft T-VER methodology that has completed the review in Step 2 through focus group discussions and public hearing on the Premium T-VER’s website. Then, TGO revises the draft T-VER methodology based on comments and recommendations received from the stakeholder consultation. TGO proposes the draft T-VER methodology to the sub-committee on GHG Mitigation Projects and Activities for approval. Finally, TGO submits the T-VER methodology approved by the sub-committee to the TGO board for acknowledgment, upon which the T-VER methodology takes effect on the day following the board’s resolution for acknowledgment.

Section 2.3 of the Guideline for the Development of Premium T-VER Methodology version 1 specifies that TGO mandates a review of the baseline determination approach for each Premium T-VER methodology at least every three years. In addition, the methodologies planned for revision are listed and published on the website.

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<sup>15</sup> 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”.

<https://tver.tgo.or.th/en/about-us/annual-plan#>

**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):

Section 3 of the *Guideline for the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*, specifies the eligible project types and project models. Clause 1 addresses the project types, while Clause 4 specifies the project models, under which project participants may develop their activities as a single project, a bundling project, or a Program of Activities (PoA).

Projects that can participate in the Premium T-VER program must fall under the following project types:

1. Renewable energy or fossil fuel replacement
2. Improvement of the efficiency of electricity and heat generation
3. Use of public transportation system
4. Use of electric vehicle
5. Improvement of the efficiency of engine
6. Improvement of the efficiency of energy consumption in building and factory and in household
7. Use of natural refrigerant
8. Use of clinker substitute
9. Solid waste management
10. Domestic wastewater management
11. Methane recovery and utilization
12. Industrial wastewater management
13. Reduction, absorption and removal of greenhouse gases from the forestry and agriculture sectors
14. Capture, storage, and/or utilization of greenhouse gas
15. Other project specified by the Board of Directors of TGO

*The Guideline* is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

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

N/A

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):

The project types eligible under the Premium T-VER program are specified in Clause 6 of the *Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization on Rules, Procedures, and Conditions for the Consideration of Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)*. Currently, there are fourteen eligible project types, with additional project types that may be designated by the TGO based on supporting scientific and technical justification.

Furthermore, each Premium T-VER methodology defines the project outline, project applicability, and project conditions. These include detailed provisions on eligible technologies, geographic applicability, applicable historical land use, and other activity-specific requirements under each methodology.

The Regulations is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/42?lang=en>

List of Premium T-VER methodologies

<https://tver.tgo.or.th/database/public/methodologies/2?lang=en>

**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):

Section 3 of the *Guideline for the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), Version 5.0*, sets out the provisions on the length of the crediting period (Clause 10) and the renewal of the crediting period (Clause 11).

Project type	Crediting period of single and bundling project and CPA (year)	Crediting period of PoA (year)
Number 1-12 and some 13 that only reduce Methane or Nitrous oxide from agriculture	5	20
Number 13 and 14	15 Unless specified in the applied methodology	60
Number 15	as specified by the Board of Directors of TGO	

The project participant can request for crediting period renewal for 2 times by submitting the request for renewal of crediting period to TGO within 60-180 days before the end of crediting period and submitting the required documents for consideration to TGO within 1 year after the end of crediting period. The rules, conditions, and the list of supporting documents required for the renewal of a project can be found in Section 9 of the Guideline.

The Guideline is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/43?lang=en>

**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 <sup>16</sup> ?	<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):

*Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Criteria for Demonstration of Additionality under Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), B.E. 2566 (2023) specifies that any project that intends to be developed as a Premium T-VER*

<sup>16</sup> 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

project shall be additional to what is required by the law (regulatory surplus). The project shall employ a technology within the scope of Technology Positive List, or demonstrate additionality in accordance with the criteria prescribed under this Announcement, with an exception for the projects in “Reduction, absorption and removal of greenhouse gases from the forestry and agriculture sectors”, which shall carry out demonstration of additionality in accordance with the guideline set out in the Regulation of Thailand Voluntary Emission Reduction (T-VER) for such category of projects.

The *Announcement* is publicly available at this weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

**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*)

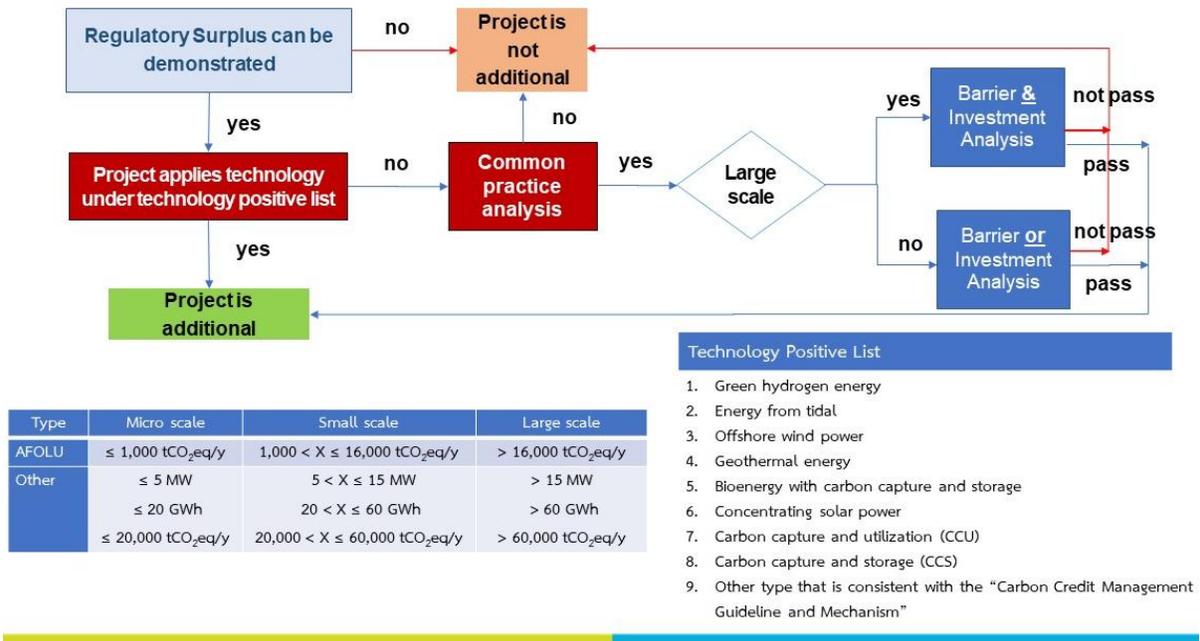
- Barrier analysis
- Common practice / market penetration analysis
- Investment, cost, or other financial analysis
- Performance standards / benchmarks

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):

*Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Criteria for Demonstration of Additionality under Premium Thailand Voluntary Emission Reduction Program (Premium T-VER), B.E. 2566 (2023)* specifies that projects applying for registration as Premium T-VER projects, except for projects in the category of reduction, absorption, and removal of greenhouse gases from the forestry and agriculture sectors—which follow separate procedures—and which do not employ a technology included in the Technology Positive List, are required to demonstrate additionality through the following approaches: (1) common practice analysis, (2) investment analysis, or (3) barrier analysis, as illustrated in the figure.

Clause 11 describes the approach for demonstrating that the proposed project activity is not a common practice. Clause 13 explains the methodology for conducting an investment analysis, while Clause 14 describes the barrier analysis.”



The *Announcement* is publicly available at this weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

**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 projects in the category of reduction, absorption, and removal of greenhouse gases from the forestry and agriculture sectors, the tool T-VER-P-TOOL-01-01: *Combined Tool to Identify the Baseline Scenario and Demonstrate Additionality in Forest Project Activities*, Version 01, shall be applied to demonstrate additionality. This tool is based on the CDM tool AR-TOOL02: *Combined Tool to Identify the Baseline Scenario and Demonstrate Additionality in A/R CDM Project Activities* (Version 01).

The Tool is publicly available at this weblink:

<https://tver.tgo.or.th/database/public/tools/2?lang=en>

**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	<input checked="" type="checkbox"/> YES

activities that use non-traditional or new additionality tests/analysis/methods?	
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):

Section 1.4 of the Project Design Document (PDD) requires the identification of regulations relevant to the project’s operation, as well as the demonstration and assessment of the project’s additionality in accordance with the applied methodology and any relevant tools. The additionality of the project is subsequently assessed by the Validation and Verification Body (VVB) during the validation process. TGO reviews the validated PDD prior to submitting it to the Subcommittee on Consideration of GHG Mitigation Projects and Activities and the Board of Directors for their consideration.

The PDD template is publicly available at this weblink:

<https://tver.tgo.or.th/database/public-form/premium-form?lang=en>

**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):

The technologies in the “Technology Positive List” of the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Criteria for Demonstration of Additionality under Premium Thailand Voluntary Emission Reduction (Premium T-VER) Program, B.E. 2566 (2023)* are obtained from “Thailand’s Long-term Low Greenhouse Gas Emission Development Strategy” submitted to UNFCCC in November 2022.

The full contents of the “Technology Positive List” can be found in page 4, Clause 8 of the Announcement which is publicly available at this weblink:

<https://tver.tgo.or.th/en/premium-tver/overview/additionality>

**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? ( <i>Paragraph 3.2.4</i> )	<input checked="" type="checkbox"/> YES
c) ...requiring any non-traditional baselines ( <i>e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis</i> ) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? ( <i>Paragraph 3.2.4</i> )	<input 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):

The T-VER program specifies the baseline scenario for methodologies complied with below business-as-usual (Below BAU). This is referred to section 2.3 of the Guideline for the Development of Premium T-VER Methodology. There are three approaches for baseline scenario with Below BAU: Best Available Technology (BAT), ambitious benchmark, and adjust download. However, the T-VER program will revise the baseline scenario referring to the Standard of Setting the Baseline in Mechanism Methodologies (version 1) issued by Article 6.4 Mechanism that the baseline emission is dynamic with downward adjustment compared to uncertainty and business-as-usual (BAU) at every year during crediting period. This ensures the baseline to be conservative and below BAU.

The Guideline is publicly available at the following weblink:

<https://tver.tgo.or.th/en/premium-tver/methodology/development-of-methodology>

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

The T-VER program has plan to revise the baseline scenario with completed timeline in 2026. The plan is published on the website:

<https://tver.tgo.or.th/en/about-us/annual-plan>

Q12. Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? ( <i>Paragraph 3.2.3</i> )	<input 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):

The T-VER program does not have procedure to change the baseline scenario after registration. The project activity must comply with the applicability and condition of methodology. However, the T-VER program

has procedure for changing the project activity caused to baseline emission after project registration. It is published on the website. (<https://tver.tgo.or.th/index.php/en/en-premium/kar-phathna-khorngkar-en/pre-en-procedure-for-changes-to-registered-projects-effected-to-carbon-credit/pre-en-submit-a-change-request-that-a-affect-the-amount-of-ghg-emission-reductions>)

**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? ( <i>Paragraph 3.2</i> )	<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):

In section 2.3 of the Guideline for the Development of Premium T-VER Methodology version 1 has specified to the methodology describing the assumption for baseline scenario.

**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):

The T-VER program has identified the baseline scenario for its methodologies at a level below business-as-usual (Below BAU). This is referred to section 2.3 of the Guideline for the Development of Premium T-VER Methodology. There are three approaches for baseline scenario with Below BAU: Best Available Technology (BAT), ambitious benchmark, and adjust download. The example of below BAU baseline specified in methodologies are detailed as follows:

- 1) T-VER-P-METH-01-01: In Thailand, BAU of electricity generation supplied to the grid system is the combustion of mixed fossil fuels. An ambitious benchmark is established based on electricity generation using natural gas as the only fuel because natural gas is a fossil fuel that produces lower CO<sub>2</sub> emissions compared to other types of fossil fuels.
- 2) T-VER-P-METH-04-01: the BAU of baseline assumes that vehicles in Thailand are fueled by diesel. An ambitious benchmark using natural gas for baseline vehicles is then applied to set a baseline below the BAU level, because natural gas is a fossil fuel that produces lower CO<sub>2</sub> emissions for vehicles compared to diesel.

The Guideline is publicly available at the following weblink:  
<https://tver.tgo.or.th/en/premium-tver/methodology/development-of-methodology>

**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):

Pursuant to **Clause 25 of the Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization on Rules, Procedures, and Conditions for the Consideration of Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)**, projects intending to renew their crediting period are required to re-evaluate the baseline scenario and reassess the project’s greenhouse gas emission reduction or removal potential. Project participants must prepare and submit a new Project Design Document using the methodology in force at the time of submission of the renewal application.

This requirement is further supported by section 5 of the *Guideline for Premium Thailand Voluntary Emission Reduction Program (Version 5.0)*, which stipulates that the TGO shall review and update the baseline scenario determination approach for each methodology at least every three years from the year in which the methodology is first issued. Such reviews cover key assumptions, identification of feasible implementation alternatives, monitoring approaches, and greenhouse gas emission factors, taking into account national circumstances as well as relevant methodologies under the Clean Development Mechanism (CDM) and the Article 6.4 mechanism of the Paris Agreement. Consequently, projects seeking renewal of their crediting period are required to update their baseline assessment accordingly.

In addition, a new Project Design Document and all supporting documents submitted for a crediting period renewal must undergo validation by a Validation and Verification Body (VVB) prior to submission to TGO.

The Regulation is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/42?lang=en>

**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 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):

Pursuant to Clause 25 of the *Regulation of the Board of Directors of the Thailand Greenhouse Gas Management Organization (TGO) on Rules, Procedures, and Conditions for the Consideration of Thailand Voluntary Emission Reduction (T-VER) Projects, B.E. 2569 (2026)*, Premium T-VER projects that intend to renew their crediting period are required to submit a Notice of Intent to Renew Project Crediting Period Form to TGO no later than 180 days and not less than 60 days prior to the end of the current crediting period.

Subsequently, project participants must submit the request for renewal of the crediting period, together with a new Project Design Document, the validation report, and all supporting documentation, to TGO within one year from the end of the current crediting period. If this deadline is exceeded, the project shall no longer be eligible for crediting period renewal. Where the project participants comply with the renewal procedure within the prescribed timeframe, the project must also comply with the procedures described in Q15 above, including the re-evaluation of the baseline scenario and related assumptions.

In cases where a project has not requested certification for all eligible carbon credits prior to the ending of the crediting period, Clause 34 of the *Regulation of the Board of Directors of TGO on Rules, Procedures, and Conditions for the Consideration of T-VER Projects, B.E. 2569 (2026)* requires the project participants to complete the carbon credit certification process within two years from the end of the crediting period. Failure to complete the certification within this timeframe will result in the permanent loss of eligibility to request carbon credit certification for the project.

Furthermore, for projects implementing greenhouse gas removal activities, Clause 35 of the same *Regulation* stipulates that project participants must submit the first request for carbon credit certification within five years from the project start date, and subsequent certification requests must be submitted within five years from the date of the previous certification request. Failure to comply with these timelines will result in the project becoming ineligible for further carbon credit certification.

**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):

The requirement to set the baseline in a conservative manner, together with the limitation of the crediting period to five years and the requirement to update the baseline upon project renewal, ensures that the baseline remains conservative. In addition, the requirement for projects to demonstrate additionality helps ensure that the carbon credits generated under Premium T-VER represent greenhouse gas reductions or removals that would not otherwise occur in the absence of the project activity.

**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):

Projects in the category of reduction, absorption, and removal of greenhouse gases from the forestry and agricultural sectors that present a potential risk of reversal of emission reductions, avoidance, or carbon sequestration include:

- Afforestation and Reforestation
- Blue Carbon (e.g., Mangrove and Seagrass Restoration)
- Improved Forest Management (IFM)
- Enhanced Agricultural Land Management (e.g., Soil Carbon Sequestration)

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement's Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

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):

As defined in Premium T-VER, a "Reversal" is the amount of greenhouse gas emission reduction or removal that becomes net negative compared to the baseline or previous carbon credit certification, caused by either avoidable or unavoidable events. Premium T-VER requires reporting and compensation for all reversals, regardless of scale. There is no minimum threshold for reversal reporting and compensation requirements.

Notification Threshold (5% Trigger): Project participants are required to notify TGO within 30 days of discovering any event expected to reduce greenhouse gas (GHG) sequestration by more than 5% of the volume designated in the Project Design Document (PDD).

Reporting Requirements: Following the initial notification, project participants must submit either a Loss Event Report or a Monitoring Report. These documents must undergo formal verification by an accredited Validation and Verification Body (VVB) within one year from the date of notification.

Compensation Requirements: If a reversal is confirmed through the verification process, project participants are mandated to compensate for the reversed credits. This is achieved through the cancellation of credits from the buffer pool or via other mechanisms as specified by TGO to ensure the environmental integrity of the scheme.

While all reversals must be compensated, the 5% threshold serves as a trigger for mandatory notification and formal reporting to ensure timely response to significant loss events.

The above information is based on Clauses 9–12 of the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025)*.

The Announcement is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

Q2. For sectors/activity types identified in question 1(a) above, are procedures and measures 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):**

a) Premium T-VER has established comprehensive requirements for risk assessment as stipulated in the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025)*. Projects in the category of reduction, absorption, and removal of greenhouse gases from the forestry and agricultural sectors excluding methane and nitrous oxide reduction activities that involve carbon sequestration and storage are subject to non-permanence risks. These risks arise from various sources of carbon loss, including wildfires, extreme weather events, pest outbreaks, disease epidemics, illegal logging, encroachment, and land-use changes. Comprehensive risk assessments allow project participants to develop integrated risk management strategies and establish robust preventive and mitigation measures from the project’s inception. This proactive approach ensures the long-term environmental integrity of the issued credits.

The Premium T-VER Risk Assessment Framework utilizes a structured methodology to identify and mitigate non-permanence threats across three primary categories: Internal risks (project management, financial stability, and governance), External risks (socio-economic pressures, policy shifts, and community conflicts), and Natural risks (wildfires, storms, droughts, and biological threats).

Assessment Methodology and Scoring: Each category employs a specialized scoring system where risk

levels are quantified based on four critical dimensions:

- The project's long-term operational capacity.
- The probability (likelihood) of occurrence.
- The impact (consequences) of a potential risk event.
- The spatial scale of the potential damage.

Risk Classification and Mitigation: Final risk classifications are derived from cumulative scores. Any risk identified as high or unacceptable necessitates the implementation of mandatory mitigation measures. To ensure the integrity of the assessment, project participants must provide robust supporting evidence—including academic reports, historical data, geospatial maps, and legal documentation—to justify the assigned risk scores.

- b) The Premium T-VER program mandates continuous monitoring of non-permanence risks throughout the project lifecycle. Project participants are required to prepare and submit a Non-permanence Risk Monitoring Report, which must be verified by an accredited VVB. This monitoring process is conducted on a five-year periodic cycle and must be maintained for a total duration of 45 years from the project start date. This long-term oversight ensures that any potential reversals are identified, reported, and properly compensated.
- c) The Premium T-VER program has established a robust framework to mitigate non-permanence risks and ensure full compensation in the event of a reversal. Should a project receive a final risk score categorized as 'high' or 'unacceptable' according to the assessment criteria, the project participant shall be required to implement specified risk mitigation measures and undergo subsequent verification by VVB.

TGO maintains a centralized Buffer Credit Account within the carbon credit registry. A mandatory percentage of credits from Projects in the category of reduction, absorption, and removal of greenhouse gases from the forestry and agricultural sectors, except for methane and/or nitrous oxide reduction activities from agriculture, is deducted and pooled into this account. This buffer serves as a collective insurance mechanism, managed by TGO, to compensate for any verified reversals and maintain the environmental integrity of the program. Beyond the buffer pool, project participants are required to enter into a legally binding contract with TGO. This agreement mandates that participants assume full responsibility for the remediation of reversal incidents, ensuring that the atmospheric benefits of the project are fully restored through the replacement of credits.

To meet the rigorous standards of ICAO, CORSIA-eligible Premium T-VER projects must provide an additional financial or performance guarantee covering all potential reversal risks. These guarantees must be reviewed and approved by TGO prior to project registration, providing a robust layer of security that extends beyond the buffer pool mechanism.

The following documents are available:

- Clauses 7 and 9 of the Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025).  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>
- Non-permanence Risk Assessment Report and Non-permanence Risk Monitoring Reports.

<https://tver.tgo.or.th/database/public-form/premium-form?lang=en>

- Contract to Compensate Reversals of Carbon Credits from the Premium T-VER project in Forestry and Agriculture Sectors.

<https://tver.tgo.or.th/database/public-form/premium-form?lang=en>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

Q3. Are provisions in place that... (Paragraph 3.5.5)	
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):**

The Premium T-VER program has established a robust framework to mitigate non-permanence risks and ensure full compensation in the event of a reversal. Clauses 5-9 of the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025)* requires submission of Non-permanence Risk Assessment Report and Non-permanence Risk Monitoring Report. In the case that the event causing the amount of greenhouse expected to be stored by the project to be reduced by more than five percent of the volume designated in the Project Design Document (PDD), project participants are required to notify TGO within 30 days of discovering the event.

The Announcement is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

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
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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):

The Premium T-VER program has established a robust framework to mitigate non-permanence risks and ensure full compensation in the event of a reversal. Clauses 12 of the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025)* requires TGO to compensate for reversal of carbon credits from the loss event first and then notify the project participant to offset the carbon credits to cover the reversal of carbon credits from such event.

The Announcement is publicly available at the following weblink:

<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement's Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

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> ) <sup>17</sup>	
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 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 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 Premium T-VER program applies a uniform 45-year monitoring and compensation period for Projects in the category of reduction, absorption, and removal of greenhouse gases from the forestry and agricultural sectors, except for methane and/or nitrous oxide reduction activities from agriculture, regardless of their crediting commencement date. This comprehensive approach ensures that all projects including those registered both pre-

<sup>17</sup> 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.

2027 and post-2026 adhere to a single, high-integrity standard that exceeds CORSIA’s minimum requirements of 20 and 40 years, respectively. By implementing this extended timeframe, TGO ensures robust environmental integrity across all project vintages and provides long-term certainty for the management and remediation of reversal risks.

The following documents are available:

- Clauses 7 of the Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization on Rules, Procedures and Conditions for Consideration of Thailand Voluntary Emission Reduction Program (T-VER) (No. 4) B.E. 2568 (2025). The Regulation is publicly available at the following weblink: <https://tver.tgo.or.th/en/premium-tver/overview/non-permanence>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

<p>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? (Paragraph 3.5.6)</p>	<p><input checked="" type="checkbox"/> YES</p>
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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):**

The Premium T-VER program has established a robust framework to mitigate non-permanence risks and ensure full compensation in the event of a reversal. Clauses 12 of the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025)* stipulates that, in the event that reversed carbon credits are CORSIA-eligible emissions units, the offsetting shall be carried out using CORSIA-eligible emissions units from the same project category. In this regard, the project participant shall first use carbon credits from its Premium T-VER projects for offsetting. If such credits are insufficient or unavailable, the project participant may use carbon credits from other standards for offsetting. Such offsetting must fully compensate for the reversal of carbon credits, as specified in the contract for compensating reversals of carbon credits in the form prescribed by the Organization.

The Announcement is publicly available at the following weblink: <https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full

alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

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
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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):

As referred to in Clauses 12 of the *Announcement of the Board of Directors of Thailand Greenhouse Gas Management Organization Re: Buffer Credit Management and Compensation for the Reversals of Carbon Credits from Forestry and Agricultural Projects under the Premium Thailand Voluntary Emission Reduction Program (Premium T-VER) B.E. 2568 (2025)*, TGO will first compensate for the reversal of carbon credits using credits from the buffer pool to cover the reversal resulting from a loss event. TGO will then notify the project participant to offset the carbon credits to fully compensate for the reversal arising from such event. This mechanism ensures that users of carbon credits can be assured that any reversal will be duly compensated.

The Announcement is publicly available at the following weblink:  
<https://tver.tgo.or.th/database/program-document/premium-tver/45?lang=en>

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

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):

TGO considers that the deduction of carbon credits into a buffer credit account, to serve as a reserve for compensating unavoidable reversals, together with the mechanism whereby TGO compensates for the reversal of carbon credits by first and subsequently notifying the project participant to offset the corresponding amount of carbon credits, helps ensure that any reversal will be fully compensated. This arrangement provides assurance to carbon credit users that reversals will be appropriately addressed.

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

TGO is currently implementing a study to review and enhance existing regulations governing forestry and agricultural projects. By 2026, TGO aims to finalize the revision of all relevant requirements to ensure full alignment with the Paris Agreement’s Article 6.4 standards and other emerging international frameworks, thereby ensuring environmental integrity and robust carbon accounting.

**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):

The activity types under premium T-VER that present a potential risk of material emissions leakage are as follows;

- Use of electric vehicle: Replacing vehicle with EV
- Renewable of fossil fuel replacement: Biomass electricity generation/cogeneration and replacing fossil-based thermal generation with renewable source
- Improvement of efficiency of energy consumption in building and factory and in household: Replacing air-conditioner or chiller with district cooling.
- Reduction, absorption, and removal of greenhouse gases from the forestry and agriculture sectors:  
Forestry

Premium T-VER methodologies are publicly available at the following weblink:

<https://tver.tgo.or.th/database/public/methodologies/2?lang=en>

**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):

TGO has not specified the minimum threshold for leakage assessment. Project participants have to assess leakage in accordance with the applicable methodology.

**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? (Paragraph 3.6)	<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):

In the Guideline for the Development of Premium T-VER Methodology Version 01 (section 2.5), TGO requires that the T-VER methodology for the Premium T-VER must prevent the occurrence of leakage, which results in GHG emissions outside the project boundary. This includes the displacement of existing emission sources beyond the project area due to project activities. In addition, TGO requires project participants to assess and

mitigate leakage resulting from the project activity. The example of methodologies that present material leakage are detailed as follows:

- 1) T-VER-P-METH-01-02: The project condition (page 3) prohibits the use of baseline original diesel engine generator within the project boundary and other areas, in cases where off-grid renewable electricity generation replaces the diesel engine generator.
- 2) T-VER-P-METH-04-01: The project condition (page 3) is specified to prohibit internal combustion engine vehicles (Baseline vehicle) using as the vehicle outside project boundary.
- 3) T-VER-P-METH-01-04: The project condition (page 3) is specified to prohibit baseline thermal energy generation system fueled by fossil fuel using outside the project boundary.

<https://tver.tgo.or.th/en/premium-tver/methodology/development-of-methodology>

**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):

TGO has issued the "Guideline for the Development of Premium T-VER Methodology, version 1" effective from February 25, 2025, to establish the principles and requirements for addressing leakage in methodologies, in addition to those outlined in the Guideline for Premium Thailand Voluntary Emission Reduction Program (Premium T-VER). The details are as follows:

- 1. Requirements for addressing leakage in methodologies.
- 2. Identification of leakage activities and examples.
- 3. Provisions to minimize or avoid leakage, including carbon credit discounting if residual leakage remains.

<https://tver.tgo.or.th/en/premium-tver/methodology/development-of-methodology>

**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 from any identified leakage that reduces the mitigation benefits of the activities? ( <i>Paragraph 3.6.4</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):

The Guideline for the Development of Premium T-VER Methodology, Version 1, Section 2.5 specifies that

emission reductions from project activities must be deducted to account for leakage. In the case of biomass energy, the methodology requires the assessment and accounting of leakage related to the use of biomass, including land-use change, resource competition, and increased production. The resulting leakage emissions are then deducted from the calculated emission reductions.

**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 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):

N/A

**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:

The activity types under premium T-VER that involve replacing equipment are as follows;

- Replacing vehicle with EV
- Replacing fossil-based thermal generation with renewable source
- Replacing air-conditioner or chiller with district cooling.

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 checked="" type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input checked="" 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 checked="" 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):

The Guideline for the Development of Premium T-VER Methodology, Version 1, Section 2.5 specifies that the T-VER methodologies must control or manage the leakage to minimize or avoid its occurrence by

decommissioning, destruction, retirement, or disposal of baseline core machinery or equipment, with supporting evidence to verify this action..

<https://tver.tgo.or.th/en/premium-tver/methodology/development-of-methodology>

**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?(Paragraph 3.7.1 and 3.7.5)	<input type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (Paragraph 3.7.1 and 3.7.5)	<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? (Paragraphs 3.7.2 and 3.7.6)	<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? (Paragraph 3.7.7)	<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 Thailand Carbon Credit Registry fulfills and maintains alignment with this requirement through the following mechanisms:

- The Thailand Carbon Credit Registry is not currently connected to any other carbon registry systems.
- The Thailand Carbon Credit Registry is designed to support standardized credit issuance. Each one (1) unit of greenhouse gas emission reduction corresponds to one (1) tonne of carbon dioxide equivalent (tCO<sub>2</sub>eq), and each unit is assigned a unique serial number.
  - The transfer of carbon credits — each representing one (1) tonne of carbon dioxide equivalent or one (1) serial number — cannot be executed simultaneously for the same unit.
  - The cancellation of carbon credits — each representing one (1) tonne of carbon dioxide equivalent or one (1) serial number — also cannot be executed simultaneously. Cancellation can occur only once, and once a unit has been cancelled, it cannot be cancelled again or reused.
  - Carbon credits may be traded and transferred an unlimited number of times. However, for each individual sale transaction executed at a given time, the same serial number cannot be sold more than once.
- Currently, the cancellation of carbon credits in the Thailand Carbon Credit Registry system is carried out for two main purposes:
  - 1) Voluntary cancellation for offsetting various activities, including organizational carbon footprint, product carbon footprint, individual carbon footprint, and carbon footprint of events.
  - 2) Cancellation for Internationally Transferred Mitigation Outcomes.

Based on these two purposes, the cancellation of carbon credits is implemented as follows:

1) Voluntary cancellation

The registry system provides a transaction function that allows account holders to carry out voluntary cancellation directly through their accounts. A designated account is established to support this purpose,

namely the Administrative Cancellation Account – TGO. Once the cancellation is completed, the carbon credits are removed from the account holder’s balance and cannot be reused. The details of the cancellation are publicly displayed on the main page of the Thailand Carbon Credit Registry under the “Credit Cancellation” tab.

2) Cancellation for Internationally Transferred Mitigation Outcomes

The registry system also provides a transaction function for cancellation related to international transfers. This action is performed by the registry administrator (registrar) upon receiving a request from the account holder. For each international transfer purpose, the registry maintains a designated cancellation account. For example:

- Bilateral Cooperation with Switzerland: ITMOs Cancellation Account for Switzerland
- Carbon Offsetting and Reduction Scheme for International Aviation (CORISIA): *ITMOs Cancellation Account for CORISIA*

Once the cancellation is executed, the carbon credits are removed from the account holder’s balance and cannot be reused. The details of such cancellations are publicly displayed on the main page of the Thailand Carbon Credit Registry under the “ITMOs” tab.

Operations under the Thailand Carbon Credit Registry are conducted in accordance with the Regulations of the Board of the Thailand Greenhouse Gas Management Organization on the Rules for Registration of the Purchase, Sale, and Transfer of Carbon Credits B.E. 2565 (2022) and No. 2 B.E. 2567 (2024).

The Regulation is publicly available at this weblink:

<https://registry.tgo.or.th/document/>

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

The Thailand Carbon Credit Registry has already developed functionalities to support potential integration with external systems. Any registry seeking to establish a linkage must comply with the requirements and conditions set by TGO.

In addition, TGO has engaged in discussions with other registry systems (e.g., Gold Standard) to explore approaches and feasibility for future data connectivity. However, no specific timeline has yet been established for such linkage plans.

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? (Paragraph 3.7.10.1)	<input checked="" type="checkbox"/> YES
b) ...that provide for the use of any other method(s) to avoid double-claiming? (Paragraph 3.7.10.2)	<input 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 International Carbon Credit Guideline approved by the Cabinet on 26 August 2025 defines the roles of relevant agencies in the management of carbon credits for international objectives, with the aim of supporting the transfer of mitigation outcomes between Parties under Article 6 of the Paris Agreement and other international mechanisms or agreements to which Thailand is obligated, such CORSIA

Under the Guideline, the Department of Climate Change and Environment (DCCE), the national focal point on climate change serves as the authority responsible for issuing the Letter of Authorization and applying the corresponding adjustment based on the annual information provided by TGO. TGO and DCCE have established an *Internal Operating Procedure for Preventing and Reconciling Double-Claimed Mitigation*. Under this procedure, TGO records the transfer of carbon credits in the registry system, including information indicating that the credits require a corresponding adjustment, with the adjustment status initially recorded as “not adjusted.” When DCCE prepares the draft Biennial Transparency Report (BTR), TGO reviews the draft BTR to ensure consistency between the corresponding adjustments and the information recorded in the registry. Once the corresponding adjustment has been applied and reflected in the submitted BTR, TGO updates the corresponding adjustment status of the transferred credit as "adjusted".

The Guideline publicly available at the following weblink:  
<https://www.dcce.go.th/wp-content/uploads/2025/08/International-Carbon-Credit-Guideline-1.pdf>

*Internal Operating Procedure for Preventing and Reconciling Double-Claimed Mitigation* is attached with the application.

**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</u> units from the host country in the CORSIA?	<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):

Carbon credits recognized as CORSIA-eligible units must originate from projects that have obtained a Letter of Authorization from the Department of Climate Change and Environment. Furthermore, the transfer of such carbon credits must be authorized prior to their use by operators under CORSIA. The Letter of Authorization is displayed on the project information page on the registry website.

An example of Letter of Authorization is publicly available at the following weblink:  
<https://registry.tgo.or.th/project/6425575ea2baee00b9fa09d5/preview>

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

Q4. Does the Programme have procedures 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 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 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):

The Thai Cabinet has approved the *International Carbon Credit Guideline*, which designates the Department of Climate Change and Environment as the authority responsible for issuing the Letter of Authorization. The Letter specifies the authorized crediting period, a description of the authorized mitigation activity, the authorized use of ITMOs (including use toward CORSIA), the specification of the first transfer, and the applicable method for applying the corresponding adjustment.

The Guideline publicly available at the following weblink:

<https://www.dcce.go.th/wp-content/uploads/2025/08/International-Carbon-Credit-Guideline-1.pdf>

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

Click or tap here to enter text.

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):

The *International Carbon Credit Guideline* includes provisions on the use of carbon credits for international objectives, as well as the issuance and international transfer of carbon credits. The Letter of Authorization specifies, among other elements, the applicable method for applying the corresponding adjustment for Thailand. Clause 15 of the Guideline requires TGO to record the international transfer of carbon credits. TGO reports such transfers in the Annual Information and the Biennial Transparency Report (BTR). TGO also reviews the draft BTR to ensure the correctness of the corresponding adjustment and records the completion of the corresponding

adjustment for the credits used.

The Guideline publicly available at the following weblink:

<https://www.dcce.go.th/wp-content/uploads/2025/08/International-Carbon-Credit-Guideline-1.pdf>

**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):

N/A

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

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):

The Letter of Authorization for each project is displayed on the project information page on the registry website. The Letter specifies the authorized use of ITMOs toward CORSIA, the applicable method of corresponding adjustment, and the specification of the first transfer.

An example of Letter of Authorization is publicly available at the following weblink:

<https://registry.tgo.or.th/project/6425575ea2baee00b9fa09d5/preview>

**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 type="checkbox"/> YES
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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):

The International Carbon Credit Guideline requires TGO to record the transfer of carbon credits in the registry system and prepare the annual information for the Department of Climate Change and Environment (DCCE), which serves as the national focal point on climate change. DCCE submits the annual information to the UNFCCC in an agreed electronic format by 15 April each year and includes the regular information as an annex to the Biennial Transparency Report (BTR).

The Letter of Authorization for each project is published on the respective project webpage on the Thailand Carbon Credit Registry website.

An example of Letter of Authorization is publicly available at the following weblink:

<https://registry.tgo.or.th/project/6425575ea2baee00b9fa09d5/preview>

**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):

Upon request, TGO will report to IAO's relevant bodies information on any material instances of country-level double claiming and the programme's responses, changes in host country attestations, and any relevant changes to related programme measures.

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

N/A

<p>Q10. Does the Programme have procedures in place for the programme, or proponents of the 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.? (Paragraph 3.7.14)</p>	<p><input type="checkbox"/> YES</p>
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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):

TGO does not have procedures for compensating or replacing units in cases of double claiming or the withdrawal of a Letter of Authorization.

In the case of double claiming, Thailand has established robust preventive measures. TGO, in collaboration with the Department of Climate Change and Environment (DCCE), which serves as the national focal point on climate change, records the transfer of carbon credits in the registry system, prepares the Annual information, applies corresponding adjustments, and reports the Regular information as an Annex in the Biennial Transparency Report (BTR). Data are verified at each step of the process to prevent double claiming.

With regard to the withdrawal of a Letter of Authorization, Thailand follows Decision 4/CMA.6, Chapter I.D., which states that changes to the authorization of the use of internationally transferred mitigation outcomes (ITMOs) from a cooperative approach shall not apply to, or affect, mitigation outcomes that have already been first transferred, unless otherwise specified by the participating Parties.

DCCE established the Working Group on "Carbon Credits for International Objectives" (WGCC) on 21 August 2025. The WGCC comprises government agencies relevant to Thailand's NDC Action Plan and national targets, including TGO, and is mandated to provide comments or recommendations on projects seeking to use carbon credits for international objectives and to support the consideration of the Letter of Authorization or Attestation.

In the event of political risk leading to the withdrawal of a Letter of Authorization, such withdrawal will not affect carbon credits that have already been transferred.

**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?

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

**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:*

9 March 2026

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(Mr. Nakorn Tangavirapat)  
Executive Director of  
Thailand Greenhouse Gas Management Organization  
Programme Representative

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Date signed

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(Ms. Puttipar Rotkittkhun)  
Director of Carbon Credit Certification Office  
Programme Representative





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## **Programme Application Form, Appendix B**

### **Programme Assessment Scope**

CONTENTS: With this document, programmes may 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









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## 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 eligibility<sup>1</sup> 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

**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

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<sup>1</sup> 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.

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*"<sup>2</sup>.
- 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*"<sup>3</sup>. 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;
- 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

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<sup>2</sup> 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.

<sup>3</sup> 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.

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.



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Programme Representative Signature

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Registry Representative Signature

Mr. Nakorn Tangavirapat

Miss Wararat Cha-umkruea

---

Programme Representative Name

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Registry Representative Name

Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)

Thailand Carbon Credit Registry System

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Programme Name

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Registry Name

9 March, 2026

9 March, 2026

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Date

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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*<sup>4</sup>.

### **PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION**

#### **1. Programme Representative Information**

##### A. Programme Information

Programme name: Premium Thailand Voluntary Emission Reduction Program (Premium T-VER)

Administering Organization<sup>5</sup>: Thailand Greenhouse Gas Management Organization (Public Organization) (TGO)

Official mailing address: 120 Rattaprasasanabhakti Building, 9th Floor, The Government Complex Commemorating His Majesty, Chaeng Wattana Road, Laksi, Bangkok 10210 Thailand

Telephone #: +66 (0) 2141 9841 to 50

Official web address: <https://ghgreduction.tgo.or.th/>

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

Full name and title: Ms. Puttipar Rotkittikhun, Director of Carbon Credit Certification Office

Employer / Company (if not programme): TGO

E-mail address: [r\\_puttipar@tgo.or.th](mailto:r_puttipar@tgo.or.th)

Telephone #: +66 (0) 2141 9850

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

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

<sup>5</sup> **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: Mr. Nakorn Tangavirapat, Executive Director of TGO

Employer / Company (*if not Programme*): TGO

E-mail address: nakorn@tgo.or.th; cc. legal@tgo.or.th Telephone #: +66 (0) 2141 9801

## 2. Registry Representative Information<sup>6</sup>

### A. Registry Information

Registry / system name: Thailand Carbon Credit Registry

Administering Organization: Thailand Greenhouse Gas Management Organization (Public Organization) (TGO)

Official mailing address: 120 Rattthaprasasanabhakti Building, 9th Floor, The Government Complex Commemorating His Majesty, Chaeng Wattana Road, Laksi, Bangkok 10210 Thailand

Telephone #: +66 (0) 2141 9837

Official web address: <https://registry.tgo.or.th>

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

Full name and title: Miss Wararat Cha-umkruea, Registrar

Employer / Company (*if not Registry Administering Organization*): TGO

E-mail address: wararat.c@tgo.or.th Telephone #: +66 (0) 2141 9837

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

Full name and title: Mr. Nakorn Tangavirapat, Executive Director of TGO

Employer / Company (*if not Registry Administering Organization*): TGO

E-mail address: nakorn@tgo.or.th; cc. legal@tgo.or.th Telephone #: +66 (0) 2141 9801

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<sup>6</sup> 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

	<p>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<sup>7</sup>, 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>”?”</p>	<p><input checked="" type="checkbox"/> YES</p>
<p><b>7.1</b></p>	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>The Programme Registry fully meets the objectives of all Programme provisions and procedures related to the Registry, as represented in the Programme’s application to the ICAO Secretariat and as acknowledged in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document ‘<i>CORSIA Eligible Emissions Units</i>’”.</p> <p>The Thailand Carbon Credit Registry, operated under the Thailand Voluntary Emission Reduction (T-VER) Programme and administered by the Thailand Greenhouse Gas Management Organization (Public Organization) (TGO), functions as a comprehensive electronic system for recording the holding, transfer, acquisition, cancellation, and use of carbon credits, as well as for creating, transferring, receiving, and storing all relevant data necessary for the execution of carbon credit transactions, including Premium T-VER units.</p> <p>The Registry operates in accordance with the “Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: Rules for Registration of Purchases, Sales, and Transfers of Carbon Credits, B.E. 2565 (2022),” and "Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits (NO 2), B.E. 2567 (2024)” which establishes the legal and procedural framework governing registry operations.</p> <p>The system tracks unit ownership and holding throughout the full credit lifecycle — from issuance to transfer and final cancellation — and clearly identifies unit status at each stage. Each issued unit is assigned a unique serial number, ensuring that one unit corresponds to one tonne of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) and preventing double issuance, double use, and double claiming.</p> <p>The serialization structure ensures transparency and traceability and includes:</p> <ul style="list-style-type: none"> <li>• Identification of the originating registry and host country (Thailand = TH1);</li> <li>• Programme ID (e.g., VER for the general voluntary programme);</li> <li>• Project ID (unique project identifier, e.g., P0001);</li> <li>• Batch number (issuance record number, 1–999);</li> <li>• Vintage year (calendar year in which mitigation occurred);</li> <li>• Serial number range (start–stop blocks);</li> <li>• Authorization status (e.g., 0 = non-authorized, 1 = authorized for NDC, 2 = authorized for CORSIA); and</li> <li>• Additional certification code.</li> </ul>	

<sup>7</sup> 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.

	<p>The Registry maintains full audit trails of all transactions and records the unique identifier of the originating account, any intermediary account (including regulator-administered or pending accounts, where applicable), and the final cancellation account. This ensures complete traceability in cases where units are transferred prior to surrender and cancellation.</p> <p>With respect to CORSIA, the Registry has the capability to designate ICAO eligibility status for specific units. T-VER and Premium T-VER units that meet the applicable requirements may be labelled with a “CORSIA” designation. This label is publicly searchable under the “Additional Certifications” column within the Registry system, enabling users to identify all CORSIA-eligible units transparently.</p> <p>For cancellations related to CORSIA compliance, the Registry can:</p> <ul style="list-style-type: none"> <li>• Record and designate the applicable CORSIA compliance period (Phase I: 2024–2026);</li> <li>• Record the start date of the activity’s first crediting period;</li> <li>• Identify the unique registry account where units were cancelled for compliance; and</li> <li>• Identify the unique registry account where the cancellation was initiated.</li> </ul> <p>Through these legal, technical, and operational features, the Thailand Carbon Credit Registry ensures environmental integrity, legal clarity, transparency, and full traceability of emissions units throughout their lifecycle. Accordingly, the Programme Registry operates fully in line with the representations made to ICAO and satisfies all applicable Programme Registry-related provisions and procedures.</p>
	<p>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>.</p>
	<ul style="list-style-type: none"> <li>• Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits, B.E. 2565 (2022)</li> <li>• Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits (NO 2), B.E. 2567 (2024)</li> <li>• Order of Thailand Greenhouse Gas Management Organization No. 1 / 2566 re: designation of registrars for carbon credit registry system</li> <li>• User Guide of the Thailand Carbon Credit Registry</li> </ul> <p>The aforementioned documents can be found on the Thailand Carbon Credit Registry webpage &lt; <a href="https://registry.tgo.or.th/en/document">https://registry.tgo.or.th/en/document</a> &gt;</p>

7.2	<p>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?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement this provision:</p> <p>Pursuant to the “Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits, B.E. 2565 (2022)”, any eligible person, juristic person, group of persons, or body of persons may file an application to open an account in the Thailand Carbon Credit Registry, regardless of nationality, country of registration, or operating jurisdiction.</p>	

	<p>Please note that where the applicant is required by foreign business law of Thailand to obtain a business license to conduct business in Thailand, the applicant must demonstrate that it has done so and provide the copy of the business license as evidence accompanying the application form.</p> <p>There are registration channels for non-thai nationality person or non-thai jurisdiction. Request for the Programme Registry will not be denied solely on the basis of the country where requestor-based in.</p>
	<p>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>.</p>
	<p>Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits, B.E. 2565 (2022), Chapter 1 Opening of an account in the carbon credit registry system, Clause 9 (2) (b)</p>

7.3	<p>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>”?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>Premium T-VER credits that are eligible for use for CORSIA purposes will be identified through the serial number configuration under the “Authorized Use” field.</p> <p>The Thailand Greenhouse Gas Management Organization (TGO) has developed and implemented a labelling function in the Thailand Carbon Credit Registry to facilitate the identification of credits that are eligible for use under CORSIA. Accordingly, once a Premium T-VER project has completed greenhouse gas verification and meets all specified eligibility criteria, the registry system will apply the corresponding label to the Premium T-VER credits.</p>	
	<p>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>.</p>	
	<p><a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a></p>	

7.4	<p>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?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement these provisions:</p>	
	<p>The Programme Registry of the Thailand Voluntary Emission Reduction (T-VER) Programme, administered by the Thailand Greenhouse Gas Management Organization (Public Organization), designates and records the cancellation of emissions units for the purpose of reconciling offsetting requirements under the Carbon Offsetting and Reduction Scheme for</p>	

	<p>International Aviation (CORSIA), upon request of the CORSIA participant account holder or the participant’s authorized designee.</p> <p>Cancellation of CORSIA-eligible T-VER credits is effected through the transfer of units from the participant’s registry account to a designated cancellation account within the Thai carbon registry system.</p> <p>The registry system explicitly designates the purpose of cancellation as “CORSIA compliance” and ensures that the cancellation is clearly attributed to the relevant CORSIA compliance cycle. In particular, the registry records and maintains the following information relevant to CORSIA use:</p> <ol style="list-style-type: none"> <li>1. The applicable CORSIA compliance period, namely: <ul style="list-style-type: none"> <li>• Phase I (2024–2026)</li> <li>• Phase II (2027–2029)</li> </ul> </li> <li>2. The start date of the activity’s first crediting period.</li> <li>3. The unique identifier of the registry account where the emissions units were cancelled for compliance purposes.</li> <li>4. Where applicable (e.g., where units are transferred to a regulator-administered registry account for surrender and effective cancellation), the unique identifier of the registry account where the cancellation process was initiated.</li> </ol> <p>In addition, each cancellation record contains, inter alia, the underlying project name, the serial numbers of the cancelled units, the cancellation date, and the stated purpose (i.e., CORSIA). Cancellation actions are reflected in the Programme Registry immediately upon approval by the registrar, thereby ensuring transparency, traceability, and environmental integrity.</p> <p>Through these measures, the Programme Registry provides clear designation, documentation, and public transparency of cancellations for CORSIA purposes, including attribution by compliance cycle, in line with ICAO’s expectations for registry functionality and oversight.</p>
	<p>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>.</p>
	<p><a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a></p>

7.5	<p>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.</p>	<input checked="" type="checkbox"/> YES
	<p>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?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement these provisions:</p>	

	<p>The Carbon Credit Registry is able to process the cancellation of carbon credits within 1–3 business days from the receipt of a formal instruction or official documentation submitted by the account holder or by a duly authorized representative of the account holder.</p> <p>Upon completion of the cancellation process, the relevant cancellation information is made publicly available through the Carbon Credit Registry’s website under the ITMOs menu. The information is published immediately after the cancellation has been finalized in the registry system.</p> <p>The disclosed cancellation information includes all required data fields specified for this purpose under Annex 16, Volume IV and the Environmental Technical Manual (ETM), Volume IV, thereby ensuring full transparency and compliance with the applicable CORSIA requirements.</p>
	<p>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>.</p>
	<p><a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a></p>

7.6	<p>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?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>Thailand Carbon Credit Registry System allows users to request reports on issuance and cancellation of credits, including for CORSIA purpose.</p>	
	<p>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>.</p>	
	<p>ETM_Report_AirAsia_2026-03-05.xlsx</p>	

7.7	<p>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?</p>	<input checked="" type="checkbox"/> YES
	<p>b. Does the Programme Registry disclose documentation of such practices (row a) upon request?</p>	<input checked="" type="checkbox"/> YES
	<p>c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?</p>	<input checked="" type="checkbox"/> YES
	<p>d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?</p>	<input checked="" type="checkbox"/> YES
	<p>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;</p>	<input checked="" type="checkbox"/> YES

	cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
	<p>a. Thailand Carbon Credit Registry implements security measures in accordance with established standards and best practices. Access to the registry is strictly controlled and limited to authorized account holders. In addition, multi-factor authentication (MFA) is required for access to account holder accounts, ensuring secure and authenticated system access.</p> <p>b. Disclosed upon request.</p> <p>c. The Thailand Carbon Credit Registry requires official government-issued documents to verify the identity of the account holder or the authorized representative granted access to the account from the initial stage of the registration process. The registrar reviews and verifies the submitted documentation prior to approving the opening of the account and granting access to the registry.</p> <p>d. The Thailand Carbon Credit Registry clearly defines access rights to information in accordance with the purpose of the account opening.</p> <p>e. Transactions in the Carbon Credit Registry may be carried out as follows:</p> <ol style="list-style-type: none"> <li>1) By the account holder: The account holder logs into their own account, performs the transaction in accordance with the system procedures, and submits the transaction request to the registrar for review and approval.</li> <li>2) By the registrar: Upon receiving a formal request from the account holder, or from a duly authorized representative of the account holder, the registrar may execute the transaction on their behalf as requested.</li> </ol> <p>f. Security measures are regularly reviewed and updated annually, and the system is continuously improved to ensure alignment with relevant standards and best practices.</p>	
	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> .	
	<a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a>	

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 checked="" 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 checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	

	<p>The registry operates in compliance with applicable Thai regulatory standards, including the Cybersecurity Act B.E. 2562 (2019), which establishes national cybersecurity governance, risk management, and protection requirements for critical information infrastructure.</p> <p>In the case where there is a security issue with the information of the system user/account holder, TGO will notify the system user/account holder. Where relevant to the implementation of CORSIA, TGO will engage with the ICAO Secretariat.</p>
	<p>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>.</p>
	<ul style="list-style-type: none"> <li>• Announcement of Thailand Greenhouse Gas Management Organization No. 13/2567 re: Cybersecurity Policy, Guidelines, and Standards Framework on TGO website &lt;<a href="http://www.tgo.or.th">http://www.tgo.or.th</a>&gt;</li> <li>• Additional information can be found on &lt;<a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a>&gt;.</li> </ul>

7.9	<p>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<sup>8</sup>?</p>	<input checked="" type="checkbox"/> YES
	<p>Describe how the Registry implements these provisions:</p>	
	<p>The "Regulation of the Board of Directors of Thailand Greenhouse Gas Management Organization re: rules for registration of purchases, sales, and transfers of carbon credits, B.E. 2565 (2022)" stipulates that the account holder shall specify the objective of cancellation and that the carbon credits, once cancelled in the carbon credit registry system, can no longer be traded, transferred, or disposed of by other means.</p> <p>TGO manages the cancellation accounts and implement the Thailand Carbon Credit Registry's technical functionalities in accordance with the regulation. The Thailand Carbon Credit Registry System does not have the functionality which allows users to reverse credit cancellation.</p>	
	<p>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>.</p>	
<p><a href="https://registry.tgo.or.th/en/document">https://registry.tgo.or.th/en/document</a></p>		

7.10	<p>a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?</p>	<input checked="" type="checkbox"/> YES
	<p>b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?</p>	<input checked="" type="checkbox"/> YES
	<p>c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?</p>	<input checked="" type="checkbox"/> YES

<sup>8</sup> 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.

	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 checked="" type="checkbox"/> YES
Describe how the Registry implements each provision in rows a – d:		
The information listed in a-d are available in the Thailand Carbon Credit Registry System.		
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> .		
<a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a>		

	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 checked="" 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 checked="" type="checkbox"/> YES
Describe how the Registry does or will implement each provision in rows a and b:		
TGO has in place a data governance policy which includes guidance on data retention and destruction. The duration of data retention will be in accordance with applicable law and relevant rules. Once the Premium T-VER is approved as eligible under the CORSIA scheme, the requirements of the CORSIA scheme will also be applied for the purpose of data governance of the registry system.		
<b>7.11</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> .	
<ul style="list-style-type: none"> <li>Announcement of Thailand Greenhouse Gas Management Organization No. 13/2567 re: Cybersecurity Policy, Guidelines, and Standards Framework on TGO website &lt;<a href="http://www.tgo.or.th">http://www.tgo.or.th</a>&gt;</li> <li>Additional information can be found on &lt;<a href="https://registry.tgo.or.th/en">https://registry.tgo.or.th/en</a>&gt;.</li> </ul>		