

TECHNICAL ADVISORY BODY (TAB)

**RECOMMENDATIONS ON CORSIA ELIGIBLE EMISSIONS UNITS
TAB RECOMMENDATIONS**

JANUARY 2026

3.2 2025 TAB ASSESSMENT CYCLE: DETAILED RECOMMENDATIONS

Assessments for the CORSIA first phase (2024-2026 compliance period)

3.2.1 Programmes recommended for immediate eligibility

3.2.1.1 In this report, TAB recommends the following two programmes for approval as immediately eligible to supply CORSIA Eligible Emissions Units for the first phase (2024-2026 compliance period):

- Biocarbon Fund Initiative for Sustainable Forest Landscape (see details in section 3.2.2)
- Forest Carbon Partnership Facility (see details in section 3.2.3)

3.2.2 Biocarbon Fund Initiative for Sustainable Forest Landscape (ISFL)

3.2.2.1 In light of the procedural updates submitted by the Biocarbon Fund Initiative for Sustainable Forest Landscapes (ISFL) in March 2025 for TAB's 2025 material change assessment cycle (MCA/2025), combined with updates submitted in prior years and their earlier assessment by TAB, TAB recommends that ISFL should be eligible to supply CORSIA Eligible Emissions Units for the 2024-2026 compliance period, and to add this programme to section II of the ICAO document titled "CORSIA Eligible Emissions Units.

Background on programme status

3.2.2.2 In April 2023, ISFL first applied for assessment by TAB for eligibility to supply CORSIA Eligible Emissions Units for the first phase (2024-2026 compliance period). The Council approved TAB's recommendation that ISFL be conditionally eligible for the first phase (2024-2026 compliance period) in November 2023, pending ISFL's implementation of *Further actions requested of the programme* (TAB Report dated September 2023) by the Council. In April 2024, ISFL submitted additional procedural material changes for TAB's assessment and in November 2024, the Council reaffirmed its decision that ISFL should be conditionally eligible for the first phase and updated the list of *Further actions requested of the programme* (see TAB Report dated November 2024).

3.2.2.3 In March 2025, ISFL submitted material changes for TAB assessment in response to the Council decision from November 2024.

Summary of material procedural updates

3.2.2.4 In March 2025, ISFL submitted updates to programme procedures designed to address the further actions requested by Council described in para 4.3.7.10 of TAB Report dated August 2024, for TAB to assess and make recommendations to Council as necessary to resolve the programme's remaining conditions for eligibility for first phase (2024-2026 compliance period).

3.2.2.5 The changes included those responding to the Council's decision from October 2024, requesting the ISFL to update the public-facing view of the CATS registry to ensure that, for any jurisdictional programme that generates CORSIA-eligible units, all programme documentation related to these units is easily accessible via their specific registry entries, including the relevant monitoring and verification reports corresponding to each batch of units. Additionally, the programme submitted changes relating to its Process Requirements to clarify procedures on avoidance on double counting and Letters of Authorization; and information regarding the Cooperation Agreement between the World Bank and Verra, to allow the re-issuance and transaction of ISFL's CORSIA-eligible units on the Verra Registry.

General findings

3.2.2.6 TAB found that the ISFL’s procedures, standards and related governance arrangements that were in place and assessed by TAB in 2023, supplemented by material changes submitted for TAB’s assessment in April 2024 and March 2025, were largely consistent with the contents of the EUC as TAB applied them in its assessments for the first phase (2024-2026 compliance period), for emissions units generated under the programme from 1 January 2021 through 31 December 2026 that are within the programme-specific eligibility parameters set out below. This assessment was based on programme revisions that were shared in writing and discussed with TAB.

3.2.2.7 TAB found that the programme demonstrated technical consistency with the contents of the criterion Identification and tracking and Only counted once towards a mitigation obligation.

3.2.2.8 TAB found that the programme demonstrated technical consistency with most, but not all, contents of the criterion Carbon offset credits must be based on a realistic and credible baseline, taking into account TAB’s interpretation that “conservative” means that procedures should provide for baselines that are set “in a conservative way and below the *business-as-usual* emissions projections”. This common finding is further discussed in Section 4.4 of the TAB Report dated January 2023 and informed the further actions requested of the programme below.

Programme-specific eligibility parameters

3.2.2.9 *Scope*: Biocarbon Fund Initiative for Sustainable Forest Landscape submitted for TAB’s assessment all activity types and scales, unit types, methodologies and procedural categories supported by the programme. TAB recommends the following *Scope of eligibility* to be added to Part II of ICAO document titled “CORSIA Eligible Emissions Units”:

Biocarbon Fund Initiative for Sustainable Forest Landscape

Scope of eligibility: Emission Reduction Units (ERUs) generated under ISFL programs, including any additional certifications, that:

have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and

for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host Party’s biennial transparency report (BTR) and/or are the subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies, and have Eligible Unit Dates within the relevant CORSIA compliance period,

and with the exclusion of the following activity and/or unit types, methodologies, programme elements and/or procedural classes:

All emissions units issued to programs that do not have in place a Reversal Management Mechanism implemented under the supervision of the World Bank through at least 31 December 2037, including a Periodic Monitoring and Third-Party Verification Mechanism, that ISFL approves as demonstrating up-

front and continued equivalence to the ER Program CF Buffer through at least the date referred to in this sub-paragraph and ideally longer, according to 1) ISFL's summary of measures for determining this "equivalence" and 2) the Mechanisms' consistency with the procedures that ISFL conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretation*, with an emphasis on the following:

- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Validation and Verification procedures
- Quantified, monitored, reported, and verified
- Permanence
- Assess and mitigate incidences of material leakage
- Are only counted once towards a mitigation obligation

Further actions requested of the programme

3.2.2.10 TAB recommends that the Council requests ISFL to undertake the following further actions, which do not need to be taken prior to adding ISFL to section II of the ICAO document titled "CORSIA Eligible Emissions Units"; TAB will request a progress update pertaining to requested further action(s) during the 2026 assessment cycle:

- a) no later than submitting a new application for TAB's assessment of eligibility for the 2027-2029 compliance period, demonstrate that programme procedures provide for baselines that are set in a conservative way and below the *business-as-usual* emissions projections, noting that non-traditional methods for baseline-setting (e.g. jurisdiction-scale programs, novel carbon dioxide removal) should deliver equivalent outcomes that avoid over-estimating mitigation from an activity;
- b) provide to TAB, and publish if unpublished, information accompanying the programme's reversal risk assessment tool that identifies the assumptions, formulas, sources and other bases underpinning any generalized risk scores and scales; the same information should be provided in relation to any other permanence risk assessment tool(s) provided for use under the programme;
- c) update procedures related to the contents of host country attestations where needed to ensure that procedures cover all contents specified in the Guideline *Host country attestation specifications*, in particular for the specification of the eligible CORSIA compliance period(s), as well as the required elements listed in decision 4/CMA.6, paragraph 5;
- d) further elaborate the timing and specific processes by which the programme will 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, for example to indicate the reports to be monitored and sequencing of steps to be taken by the programme.

3.2.3 Forest Carbon Partnership Facility

3.2.3.1 In light of the procedural updates submitted by the Forest Carbon Partnership (FCPF) in March 2025 for TAB's 2025 material change assessment cycle (MCA/2025), combined with updates submitted in prior years and their earlier assessment by TAB, TAB recommends that FCPF should be eligible to supply CORSIA Eligible Emissions Units for the 2024-2026 compliance period, and to add this programme to section II of the ICAO document titled "CORSIA Eligible Emissions Units.

Background on programme status

3.2.3.2 In April 2023, FCPF first applied for assessment by TAB for eligibility to supply CORSIA Eligible Emissions Units for the first phase (2024-2026 compliance period). The Council approved TAB's recommendation that FCPF be conditionally eligible for the first phase (2024-2026 compliance period) in November 2023, pending FCPF's implementation of *Further actions requested of the programme* (TAB Report dated September 2023) by the Council. In April 2024, FCPF submitted additional procedural material changes for TAB's assessment and in November 2024, the Council reaffirmed its decision that FCPF should be conditionally eligible for the first phase and updated the list of *Further actions requested of the programme* (see TAB Report dated November 2024).

3.2.3.3 In March 2025, FCPF submitted material changes for TAB assessment in response to the Council decision from November 2024

Summary of material procedural updates

3.2.3.4 In March 2025, FCPF submitted updates to programme procedures designed to address some of the further actions requested by Council described in para 4.3.9.10 of the TAB Report dated August 2024, for TAB to assess and make recommendations to Council as necessary to resolve the programme's remaining conditions for eligibility for first phase (2024-2026 compliance period).

3.2.3.5 The changes included those responding to the Council's decision from October 2024, requesting the FCPF to update the public-facing view of the CATS registry to ensure that, for any jurisdictional programme that generates CORSIA-eligible units, all programme documentation related to these units is easily accessible via their specific registry entries, including the relevant monitoring and verification reports corresponding to each batch of units. Additionally, the programme submitted changes relating to its Process Guidelines to clarify procedures on avoidance on double counting and Letters of Authorization; and information regarding the Cooperation Agreement between FCPF and ART, to allow the re-issuance and transaction of FCPF CORSIA-eligible units on the ART Registry.

General findings

3.2.3.6 TAB found that the FCPF's procedures, standards and related governance arrangements that were in place and assessed by TAB in 2023, supplemented by material changes submitted for TAB's assessment in April 2024 and March 2025, were largely consistent with the contents of the EUC as TAB applied them in its assessments for the first phase (2024-2026 compliance period), for emissions units generated under the programme from 1 January 2021 through 31 December 2026 that are within the programme-specific eligibility parameters set out below. This assessment was based on programme revisions that were shared in writing and discussed with TAB.

3.2.3.7 TAB found that the programme demonstrated technical consistency with the contents of the criterion Identification and tracking and Only counted once towards a mitigation obligation.

3.2.3.8 TAB found that the programme demonstrated technical consistency with most, but not all, contents of the criterion Carbon offset credits must be based on a realistic and credible baseline, taking into account TAB's interpretation that "conservative" means that procedures should provide for baselines that

are set “in a conservative way and below the *business-as-usual* emissions projections”. This common finding is further discussed in Section 4.4 of the TAB Report dated January 2023 and informed the further actions requested of the programme below.

Programme-specific eligibility parameters

3.2.3.9 *Scope:* Forest Carbon Partnership Facility submitted for TAB’s assessment most of its activity types and scales, unit types, methodologies and procedural categories supported by the programme. TAB recommends the following *Scope of eligibility* to be added to Part II of ICAO document titled “CORSIA Eligible Emissions Units”:

Forest Carbon Partnership Facility

Scope of Eligibility:

Emission Reduction Units (ERUs) generated under REDD+ ER programs associated with FCPF, including any additional certifications, that

have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and

for which the programme has verified in, accordance with its procedures, that the corresponding adjustment(s) have already been applied as fully reflected in the host country’s biennial transparency report (BTR) and/or are the subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies, and that have Eligible Unit Dates within the relevant CORSIA compliance period,

And with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

All emissions units issued to programs that do not have in place a Reversal Management Mechanism implemented under the supervision of the World Bank through at least 31 December 2037, including a periodic monitoring and third-party verification mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least the date referred to in this sub-paragraph and ideally longer, according to 1) FCPF’s summary of measures for determining this “equivalence” and 2) the Mechanisms’ consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and *Guidelines for Criteria Interpretation*, with an emphasis on the following:

- Offset Credit Issuance and Retirement Procedures
- Identification and Tracking
- Validation and Verification procedures
- Quantified, monitored, reported, and verified
- Permanence

- Assess and mitigate incidences of material leakage
- Are only counted once towards a mitigation obligation

Further actions requested of the programme

3.2.3.10 TAB recommends that the Council requests FCPF to undertake the following further actions, which do not need to be taken prior to adding FCPF to section II of the ICAO document titled “CORSIA Eligible Emissions Units”; TAB will request a progress update pertaining to requested further action(s) during the 2026 assessment cycle:

- a) no later than submitting a new application for TAB’s assessment of eligibility for the 2027-2029 compliance period, demonstrate that programme procedures provide for baselines that are set in a conservative way and below the business-as-usual emissions projections, noting that non-traditional methods for baseline-setting (e.g. jurisdiction-scale programs, novel carbon dioxide removal) should deliver equivalent outcomes that avoid over-estimating mitigation from an activity;
- b) provide to TAB, and publish if unpublished, information accompanying the programme’s reversal risk assessment tool that identifies the assumptions, formulas, sources and other bases underpinning any generalized risk scores and scales; the same information should be provided in relation to any other permanence risk assessment tool(s) provided for use under the programme;
- c) update procedures related to the contents of host country attestations where needed to ensure that procedures cover all contents specified in the Guideline Host country attestation specifications, in particular for the specification of the eligible CORSIA compliance period(s), as well as the required elements listed in decision 4/CMA.6, paragraph 5;
- d) further elaborate the timing and specific processes by which the programme will 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, for example to indicate the reports to be monitored and sequencing of steps to be taken by the programme.

3.2.4 TAB recommendations on other material change notifications

3.2.4.1 TAB assessed material changes notifications submitted in 2025 by two eligible programmes: Gold Standard and Verified Carbon Standard.

3.2.4.2 TAB recommends updated eligibility parameters for one emissions unit programme that was previously approved for immediate eligibility to supply CORSIA Eligible Emissions Units, for which TAB assessed material procedural updates submitted by the programme:

- Verified Carbon Standard (see further details in Section 3.2.6)

3.2.4.3 The eligibility of the emissions units should remain subject to the general eligibility parameters set out in Section 4.3 of the TAB Report dated August 2024 and updates set out in Section 4.3. of the TAB report dated August 2025 unless otherwise specified in Sections 3.2.5 and 3.2.6, and any additional programme-specific parameters set out for the programmes, as specified in paragraph 3.2.6.9. The recommendations in this section do not retroactively disallow currently eligible registered activities.

3.2.5 **Gold Standard**

3.2.5.1 In light of procedural updates submitted by the Gold Standard (GS) for TAB's 2025 assessment of potentially material procedural updates, TAB recommends no changes to the GS listing in the ICAO document "CORSIA Eligible Emissions Units". However, TAB does recommend adding the following footnote to the ICAO document, to reinforce the use of the programme registry in a manner that remains consistent with the registry-related requirements contained in the CORSIA EUC and elsewhere:

3.2.5.2 "An Emissions Unit Programme's units must be issued and continually maintained on the Programme-designated Registry(ies) associated with the Programme in this document and for which a reviewed Programme Registry Attestation is in effect to enable the units' cancellation for CORSIA."

Background on programme status

3.2.5.3 In prior assessment cycles, TAB found that the Gold Standard's procedures, standards, and related governance arrangements that were in place and re-assessed by TAB in 2025 were consistent with the contents of the EUC.

3.2.5.4 GS first applied for assessment by TAB in July 2019. In March 2020, the Council accepted TAB's recommendation that GS should be eligible for pilot phase (2021-2023 compliance period). Then, GS applied for first re-assessment by the TAB in March 2022. In March 2023, Council approved TAB's recommendation that GS be conditionally eligible for the first phase (2024-2026 compliance period), pending the programme's implementation of further actions requested by the Council. In April 2024, GS submitted material changes for TAB assessment in response to the Council decision from March 2024. At its 233rd Session in November 2024, the Council approved GS as immediate eligibility to supply CORSIA units to the first phase (2024-2026 compliance period). GS applied for second re-assessment by the TAB in March 2025 and Council approved GS as immediately eligible to supply CORSIA Eligible Emissions Units for the 2027-2029 compliance period.

3.2.5.5 In June 2025, Gold Standard submitted a material changes notification for TAB's assessment, which TAB initiated but did not conclude during the second re-assessment.

Summary of material procedural updates

3.2.5.6 In June 2025, during TAB's re-assessment of Gold Standard's eligibility for the 2027-2029 compliance period, the Gold Standard submitted a MCA form describing new or revised procedures to address scenarios in which a GS activity's host country has introduced national regulations requiring that domestic activities registered with the government, and that they be listed and issue emissions units directly on a national registry. TAB initiated but did not conclude its assessment of these procedural changes during the 2025 reassessment.

General findings

3.2.5.7 TAB found that Gold Standard's new or revised procedures were consistent with some, but not all, contents of the criteria Identification and Tracking, Programme Governance, Avoidance of Double Counting, Issuance and Claiming, and Only Counted Once towards a mitigation obligation, among others. TAB noted that Gold Standard developed these procedural updates in response to an evolving regulatory environment that may affect other emissions unit programmes in coming years, as countries make choices about how they will implement the guidance under Article 6.2 of the Paris Agreement. This context and TAB's considerations of the necessary conditions for acceptance of new or updated procedures such as those submitted by the Gold Standard are discussed in Section 3.3 (Criteria interpretations). Based on TAB's assessment and those further considerations, TAB does not recommend any revision to the programme's listing in the ICAO Document "CORSIA Eligible Emissions Units". However, TAB does recommend adding to the ICAO document the footnote in paragraph 3.2.5.2, to reinforce the use of the

programme registry in a manner that remains consistent with the registry-related requirements contained in the CORSIA EUC and elsewhere.

Further actions requested of the programmes

3.2.5.8 TAB will request a progress update pertaining to existing requested further action(s) in the 2026 assessment cycle.

3.2.6 Verified Carbon Standard

3.2.6.1 In light of procedural updates submitted by the Verified Carbon Standard (VCS) for TAB's 2025 assessment of potentially material procedural updates, TAB recommends programme-specific amendments to VCS's Scope of Eligibility, as specified in paragraph 3.2.6.9, which should be clearly described in the ICAO document titled "CORSIA Eligible Emissions Units".

Background on programme status

3.2.6.2 In prior assessment cycles, TAB found that the Verified Carbon Standard's procedures, standards, and related governance arrangements that were in place and re-assessed by TAB in 2025 were consistent with the contents of the EUC.

3.2.6.3 Verified Carbon Standard first applied for assessment by the TAB in July 2019. In March 2020, the Council accepted TAB's recommendation that VCS should be eligible for pilot phase (2021-2023 compliance period). Then, VCS applied for first re-assessment by the TAB in March 2022. In March 2023, Council approved TAB's recommendation that VCS be conditionally eligible for the first phase (2024-2026 compliance period), pending the programme's implementation of further actions requested by the Council. In April 2024, VCS submitted additional material changes for TAB assessment in response to the Council decision from March 2024. At its 233rd Session in November 2024, the Council approved VCS as immediate eligibility to supply CORSIA units to the first phase (2024-2026 compliance period). VCS applied for second re-assessment by the TAB in March 2025 and Council approved VCS as immediately eligible to supply CORSIA Eligible Emissions Units for the 2027-2029 compliance period.

3.2.6.4 In July 2025, VCS submitted a material changes notification for TAB's assessment, which TAB initiated but did not conclude during the 2025 reassessment.

Summary of material procedural updates

3.2.6.5 In July 2025, VCS submitted for TAB's assessment information pertaining new methodologies, including the release of VM0052 (*Accelerated Retirement of Coal-Fired Power Plants Using a Just Transition*) in May 2025, and a clarification request regarding VM0051 (*Management in Rice Production Systems*) seeking to add the methodology to the list of methodologies exceptions to AFOLU exclusion list set out in the programme's *Scope of Eligibility*.

General findings

3.2.6.6 TAB confirmed that the methodology VM0051 (*Management in Rice Production Systems*) does not fall within the categories of activities or geographies that would necessitate *nesting* activities within a larger-scale (national or subnational) REDD+ strategy, as discussed in the TAB Report from January 2021 and in "*Clarification of TAB's criteria interpretation contained in TAB Reports*" document. Thus, TAB recommends adding methodology VM0051 to the list of allowable exceptions to the exclusions

in paragraphs e) and g) of VCS’s Scope of Eligibility, in sections II and III respectively, of the ICAO document “CORSIA Eligible Emissions Units”.

3.2.6.7 TAB continued its assessment of the VCS methodology VM0052, accompanied by tool VMD0060, for the Accelerated Retirement of Coal-Fired Power Plants (CFPPs) paired with the deployment of new grid-connected renewable electricity. TAB found that these tools were consistent with some but not all contents of the criteria Are additional, Are based on realistic and credible baselines, and Assess and mitigate against potential increase in emissions elsewhere. Here, TAB recalled its interpretations in the August 2024 and August 2025 TAB Reports pertaining to these criteria, in relation to grid-connected renewable energy. The August 2025 TAB Report also noted TAB’s intention to continue considering these tools’ implications for electricity delivery and reliability, taking into account the criterion Safeguards System.

3.2.6.8 TAB considered additional information provided by the programme, which clarified that these methodological tools are being refined in response to stakeholder feedback. Prospective updates seemed to address several of TAB’s findings. However, TAB considered that the EUC are clear regarding the need to test the additionality of activities if their electricity generation counts directly toward credited emissions reductions, even if this calculation is intended to mitigate crediting for leakage emissions. TAB also considered it important to clearly address how market leakage is avoided or otherwise fully accounted for in respect of CFPPs that provide baseload power and is not relied upon to ensure equivalence of service. Together, these considerations informed the programme-specific eligibility parameters set out below.

Programme-specific eligibility parameters

3.2.6.9 TAB recommends making consequential amendments to the programme’s Scope of Eligibility in the ICAO document “CORSIA Eligible Emissions Units”, parts II and III:

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- b) VCUs issued to activities involving grid-connected renewable electricity generation/supply that are estimated¹³ to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped, or those utilizing the methodologies / tools contained in VM0052 and VMD0060;
- e) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries⁷ and utilize methodologies within the programme’s Sectoral Scope 14 and are estimated⁸ to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions:**
 - i. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework
 - ii. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework

- iii. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042, VM0051

2027-2029 compliance period

- g) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries⁷ and utilize methodologies within the programme's Sectoral Scope 14 and are estimated⁸ to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions:**
 - i. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework
 - ii. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework
 - iii. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042, VM0051.

Further actions requested of the programmes

3.2.6.10 TAB will request a progress update pertaining to existing requested further action(s) in the 2026 assessment cycle.

3.2.7 Future call for applications for the CORSIA second phase, 2027-2029 compliance period

3.2.7.1 Programmes not yet fully eligible for the CORSIA first phase (2024-2026 compliance period) are invited to newly apply in February 2026 for the CORSIA second phase (2027-2029 compliance period). TAB will present its recommendations thereon in October/November 2026. Successful programmes for the second phase may also be recommended retroactively for the first phase.

3.3 CRITERIA INTERPRETATIONS

3.3.1 Background

3.3.1.1 The following discussions were undertaken by TAB regarding members' interpretations of the CORSIA Emissions Unit Criteria (EUC) or their guidelines, where necessary to find consensus on the TAB recommendations presented in this report. Where TAB discussed and found that specific

interpretations were necessary for applying a criterion or its guideline to the wide variety of programmes assessed, this section also presents those interpretations.

3.3.1.2 TAB reaffirmed the relevance of criteria interpretations in successive TAB Reports, which are compiled into a document titled *Clarifications of TAB's Criteria Interpretations Contained in TAB Reports*¹ and published on the TAB website for transparency. Reflecting on this work, TAB noted with appreciation that programmes continue to make progress in enhancing their procedures to bring them more clearly in line with the EUC. TAB looks forward to reviewing this continuing progress during its forthcoming assessment cycles.

3.3.2 **Criterion: Transparency and Public Participation Provisions**

3.3.2.1 During TAB's 2025 re-assessment of eligible programmes to certify emissions units for the 2027-2029 compliance period, in respect of procedures for the disclosure of public comments and their resolution, TAB considered "if applicable" to pertain exclusively to the inputs from local stakeholder consultation. TAB noted that these inputs and their format may be diverse and/or provided in-person; thus, they are included in the criterion as "if applicable", i.e., not a required element. Programmes were and will continue to be expected to publish other types of non-confidential public comments and consultation results, and how they were resolved by the programme and/or activity participant.

3.3.3 **Criterion: Offset Credit Issuance and Retirement Procedures**

3.3.3.1 During TAB's 2025 re-assessment, in respect of procedures for the disclosure of "all consolidated identified information for cancelled emissions units required in Field 5 of Table A5-7 of the Appendix 5 of the CORSIA Standards and Recommended Practices", TAB noted that most emissions units registries do not, and will not, include a column containing registry account numbers, which are typically confidential. Such fields might appear in a report that can only be accessed and downloaded by the account holder. TAB does not expect public disclosure of the unique identifier of 1) the account from which cancellation was initiated or 2) the account to (or in) which units were cancelled, including in publicly downloadable reports.

3.3.4 **Guidelines for interpretation of the criterion: Quantified, monitored, reported and verified**

3.3.4.1 During TAB's 2025 re-assessment, in respect of procedures for the validation of "the likely result of the mitigation from proposed activities supported by the programme", TAB noted that most programmes supporting activities to be implemented at a national or sub-national scale do not require this information at the time of validation because it is speculative as well as unnecessary to ensure the integrity of the validation. TAB concurred and considers that jurisdictional programme procedures should alternatively expect validation of the anticipated outcomes of a jurisdictional program's implementation strategy.

3.3.5 **Criteria: (*Inter alia*) Identification and Tracking; Avoidance of Double Counting, Issuance and Claiming; Programme Governance; Only Counted Once**

3.3.5.1 During TAB's 2025 re-assessment, TAB assessed new or revised programme procedures that respond to scenarios in which the host country of an eligible programme's activities introduces national regulations requiring domestic activities to register with the government and to issue emissions units directly on a national registry—potentially as a condition for applying corresponding adjustments for authorized units. The new or revised procedures sought to enable activity registration and unit issuance and

¹ https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

cancellations on the programme registry while also enabling activities to comply with any such national regulations.

3.3.5.2 TAB observed that a few countries have introduced or are considering national regulatory crediting registries as their chosen approach to tracking units authorized under Article 6.2 of the Paris Agreement, to inform their calculations of corresponding adjustments. TAB noted that this national registry model is distinct from national registries that are similarly established to track domestic activities and units but do so by transferring data between an underlying programme registry and the national registry—rather than by transferring (or reissuing) emissions units (i.e., assets) to the national registry.

3.3.5.3 TAB members noted that national registries relying on the transfer of information about units for tracking purposes—a registry that “mirrors” information about and tracking of issued units, which remain on a programme registry—seem unlikely to jeopardize the programme's uninterrupted consistency with the EUC. There is no interruption in the units' administration by the eligible emissions units programme, or the units' presence on the programme registry. However, national registries that require the transfer of units, from the programme registry to the national registry and potentially back again, appear to increase the possibility of intermittent programme governance and monitoring of registry activity and units/status, as well as inconstant application of a wide range of programme procedures that formed the basis for recommending a programme's consistency with the EUC and for confirming its adherence to the terms of the Programme Registry Attestation.

3.3.5.4 The assessed programme procedures, which are intended to respond to national registries that re-issue units certified by an underlying programme, activities are required to first issue units on the underlying programme registry; then, to cancel those units for reissuance on the national registry; then, optionally, activities may cancel the units on the national registry and (re-)reissue these on the programme registry. Activities that wish to be CORSIA eligible are required to take that final step, which aims to preserve alignment with the registry-relevant *Emissions Units Criteria, Guidelines for Interpretation*, and *Programme Registry Attestation* contents, which are extensive. These require CORSIA eligible emissions units to be issued and cancelled on the registry that is listed in a programme's *Eligibility Scope* in the ICAO Document *CORSIA Eligible Emissions Units*, for which a *Programme Registry Attestation* has been submitted demonstrating the registry's compatibility with Annex 16, Volume IV - CORSIA International Standards and Recommended Practices (SARPs) for unit cancellation and reporting.

3.3.5.5 TAB members considered that some, but not all, of the programme's procedures for managing unit transfers in this regulatory registry scenario were consistent with the registry-related requirements referenced above. TAB members expressed concerns about the status of the emissions units during the time when they are not hosted on the programme's registry, noting that, throughout that timeframe, the units and the registry that houses them are not monitored or administered by, or accountable to, the certifying programme. Thus, they are effectively beyond the reach of the programme's governance arrangements and are not subject to the registry functionalities and procedures that TAB has assessed. TAB resolved to continue carefully monitoring such arrangements as they evolve. With these understandings, TAB discussed a non-exhaustive list of conditions that could contribute toward enhancing consistency with the EUC for such registry interrelationships:

- a. Programme procedures enable the programme's and its emissions units' uninterrupted consistency with the EUC, including criteria involving Programme Governance and unique underlying serialization (where one tonne's original serialization is immutable, to avoid double-counting); registry account provision and permitted account owner types, and registry security; and with any programme procedures and arrangements that ensure this ongoing alignment, as well as uninterrupted alignment with the terms of the Programme Registry Attestation.

- b. Programme procedures respond to, and so are implemented in the context of, a national regulation that requires unit reissuance on a national registry.
- c. Such national registry / regulations and programme procedures for unit reissuance and cancellations, in combination,
 - i. thoroughly mitigate risks of double-issuance, data loss, and loss of data integrity
 - ii. clearly establish how changes in either system are reconciled in the other system in a transparent, accurate, and timely manner
 - iii. enable transparency and traceability of unit transfers between the originating programme registry and a national registry, including a comparison of the corresponding unit information from each registry ensure that the initial issuance of emissions units will only occur on the programme registry that is listed in the programme's *Eligibility Scope* in the ICAO Document *CORSIA Eligible Emissions Units* and for which a reviewed Programme Registry Attestation is in effect to enable the units' cancellation for CORSIA.
- d. Procedures are in place for the programme to confirm from public host Party reports under Article 6.2—including the Initial Report, Updated Initial Report, and the Regular Information Report—that the relevant reports acknowledge the programme / registry and, preferably, explain how the programme registry is used in relation to the host Party's arrangements for tracking domestic emissions units.

3.3.5.6 Unless these or equivalently reassuring conditions are present, as well as others that may be necessary for EUC alignment in a specific scenario, TAB reaffirmed that a programme's units must be issued and continually maintained on the programme-designated registry(ies) associated with the programme in the ICAO Document "CORSIA Eligible Emissions Units" and for which a reviewed *Programme Registry Attestation* is in effect to enable unit cancellations for use toward CORSIA.