

TECHNICAL ADVISORY BODY (TAB) PROCEDURES

Version 8.0; Effective from 30 January 2026

1. MANDATE OF TAB

1.1. In line with the Assembly request, the mandate of TAB is to make recommendations to the Council on the eligible emissions units for use by the CORSIA.

2. USE OF THESE PROCEDURES BY TAB

2.1. In fulfilling this mandate, TAB is to undertake the tasks and procedures contained in the TAB TOR¹, and in doing so use these procedures and guidelines for applying the emissions units criteria (hereinafter referred to as “TAB Procedures”), including as a source of guidance on any specific procedures or issues not addressed in the TOR.

3. TABLE OF CONTENTS

3.1. These TAB Procedures are organized into the following topics (numbered by section):

4. Definitions
5. Document Management and Assessment Materials
6. Programme Communications
7. Procedures for Assessment
8. Procedures for Managing and Monitoring Eligible Programmes
9. Transparency and Public Comments
10. Procedures for Managing Eligibility Deviations

3.2. These TAB Procedures will be updated to reflect related future decisions and guidance by the ICAO Council, and the experience of TAB.

4. DEFINITIONS

4.1. “CORSIA Emissions Unit Eligibility Criteria”² (EUC): The *Programme Design Elements* and *Carbon Offset Credit Integrity Assessment Criteria* which TAB applies to assess emissions unit

¹ These and subsequent references to the TAB TOR and TAB Procedures pertain to the versions of these documents that are currently effective. The TAB TOR and TAB Procedures documents are available on the CORSIA website:

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

² https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO_Document_09.pdf

programmes (and potentially project types) and make recommendations to the Council on the eligible emissions units for use by the CORSIA.

4.2. “Emissions Unit Programme”: An emissions unit programme administers standards and procedures for developing activities that generate offsets. At a minimum, an operational emissions unit programme is characterized as being a programme *in its own right* (i.e. not an offset retailer or wholly relying on other programme(s) for EUC-relevant provisions without also having its own); and having programme procedures and elements that some EUC require to be *in place* and *available for use*. These procedures and elements include, in particular, a functioning electronic registry; qualification and quantification methodologies and protocols; public comment processes; and for accrediting third-party auditors, undertaking validation and verification, assessing and mitigating emissions leakage, and establishing and reviewing baselines and assumptions.

4.3. “Guidelines for criteria interpretation”: Supporting detail, clarification, and/or benchmarks for interpreting and applying the EUC for the purposes of assessing emissions unit programmes and informing how programmes can anticipate and respond to TAB’s expectations. The EUC and guidelines for criteria interpretation are included in the Application Form and its Supplementary Information (referred to in paragraph 5.5), to support applicant organizations’ responses and TAB’s assessment.

4.4. “Project(s)” / “Activity(ies)”": Actions that are intentionally implemented to reduce, avoid, or sequester greenhouse gases (GHGs); which are measured, monitored, and verified according to a predetermined methodology or framework; and issued as emissions units. These terms may be used interchangeably and without prejudice to the scale of implementation (e.g., individual activities, grouped projects, programmes of activities, national or subnational programmes that generate emissions units).

4.5. “Scope of eligibility”: The extent and limits of a programme’s eligibility, which is defined, assessed, and granted on the basis of the programme-level governance structures, measures or mechanisms, and procedures that programmes have in place at the time of their initial submission of application materials to the ICAO Secretariat; and any updates to these procedures that are communicated to TAB during the course of its assessment; and as defined in the general or programme-specific eligibility parameters set out in TAB’s recommendations.

5. DOCUMENT MANAGEMENT AND ASSESSMENT MATERIALS

Document management

5.1. Management of TAB’s deliberative documents: For deliberative documents pertaining to TAB’s assessment, the ICAO Secretariat should maintain such documents in a secure portal, accessible only by TAB members and the ICAO Secretariat (i.e., no access by other groups).

5.2. Management of application materials: To ensure transparency and provide the public with confidence in the operation of the CORSIA, assessment materials completed and submitted by applicant organizations should be publicly available on the CORSIA website, except for market data collected by TAB that is considered commercially sensitive, and materials which the applicants designate as commercially sensitive. Applicants should be requested to minimize the submission of the latter to the extent feasible, and to clearly identify sensitive information when it is submitted to ICAO.

5.3. Document retention: All information relating to assessments should be retained and archived by the ICAO Secretariat to inform future re-assessments and recommendations pertaining to the same programmes. This archive should include, *inter alia*, deliberative documents containing detailed

programme-specific findings, email correspondence with applicant organizations and eligible programme administrators, and transcripts of direct discussions with applicant organization administrators.

Assessment basis and materials

5.4. **Informational basis for assessment**: TAB should follow the guiding principles in paragraph 7.9 to assess applicant organizations against the EUC and Guidelines for criteria interpretation, which applicants report against in the Application Form. An applicant’s responses to the Application Form, as well as to written clarification and information requests and in interviews, will serve as the primary basis for their assessment. After assessing the information provided by applicants and if/as necessary, TAB may consider additional information collected by TAB members. Such additional information can be gathered from, *inter alia*, desk research and expert advisement if possible to request without disclosing assessment-sensitive information. Any such additional reference materials used to inform recommendations should be retained as described in “*Document retention*”.

5.5. **Assessment materials**: The TAB should use the following materials as foundational to its assessment, including to ensure that all applicant organizations are asked, and respond to, the same questions, and provide comparable evidence and reference information.

— *Supplementary Information for Assessment of Emissions Unit Programmes*, containing the EUC and *Guidelines for Criteria Interpretation* to inform applicants’ completion of the Application Form, in which they are cross-referenced by paragraph number;

— *Application Form for Emissions Unit Programmes*, containing questions for applicants about their consistency with each of the EUC and guidelines. A “complete” response involves three components: a) a written summary response, b) selection of the “YES” check box if a procedure is fully *in place*, and c) supporting evidence. TAB should be able to confirm each response in the supplementary evidence provided by the applicants, which may be found in standards and requirements; governing or guidance documents; templates; website or registry contents; or in some cases, in specific methodologies.

— *Programme Assessment Scope and Programme Exclusions Scope* spreadsheet-based forms containing instructions for all applicants to identify the elements they wish to submit for, or exclude from, TAB’s assessment. The applicant may elect to submit for TAB’s assessment all, or only a subset, of the activities supported by the programme. Applicants are requested to provide this information at the “activity type” level, i.e. at the level of sector(s), sub-sector(s), and/or project “type(s)”.

— *TAB Analysis Table(s)*, containing at least one field—but often more—for assessing each EUC and *Guideline for Criteria Interpretation* using a combination of standardized metrics and narrative analysis. The same table contents are used by individual TAB members to reflect their initial assessments, and by sub-group organizers and TAB Chairperson/Vice-Chairperson to consolidate individual assessments and facilitate TAB’s consensus assessment (see also Appendix A).

6. PROGRAMME COMMUNICATIONS

6.1. **Communicating the call for applications**: To the extent possible, the Secretariat should communicate a call for applications in a coordinated manner such that applicant organizations have comparable and sufficient opportunity to respond. The Secretariat should work with the TAB to organize a webinar during the application period to facilitate understanding of the application and assessment

processes by application organizations, and to develop a frequently-asked-questions document regarding application questions which will be publicly available and updated as necessary to reflect any subsequent clarifications or information regarding the process that arise prior to the application deadline.

6.2. **Working language and translation:** The working language of the assessment process is English. Where an applicant's procedures are not communicated in English by default, TAB should request fuller information about the procedures in the original application form instead of (or in addition to) requesting a summary of procedures and references to external supporting evidence. If and as requested by such applicants, TAB could allot additional time for them to translate and provide more comprehensive information up-front, as well as when responding to any follow-up questions and information requests, if possible in light of TAB's assessment timeline. The TAB may request programmes to provide documents in their original language in a readily translatable format (e.g., Microsoft Word) in response to follow-up questions and information requests from TAB.

6.3. **Extent of TAB responses to applicant organizations and eligible programmes:** With the support of the ICAO Secretariat, TAB may respond to clarifying questions from applicant organizations and eligible programmes. The Secretariat will work with the TAB Chairperson/TAB Vice-chairperson to review and respond to such questions, which will be further circulated to TAB for consultation in cases where the questions pertain to information that is not available for reference in existing assessment materials or other communications by TAB, or a procedural approach in question has not been addressed in TAB Procedures. Responses by TAB are limited to those that support applicants' and/or programmes' understanding of TAB assessment procedures or contents of assessment materials, and pertain to existing programme procedures. To every possible extent, TAB should avoid providing advice in relation to how prospective or current applicants or eligible programmes should structure procedures that are under development or consideration.

7. PROCEDURES FOR ASSESSMENT

Types of TAB assessments and related procedures

7.1. The TAB bears ultimate responsibility for undertaking all new, interim, partial, and ad-hoc assessments or re-assessments described in this section.

7.2. **Assessment of new applications:** TAB should assess new applications according to the relevant procedures contained in the TAB TOR, and the procedures outlined in Section 7 of this document. The following scenarios constitute new assessments: application submissions by organizations that have not previously responded to a call for applications; programmes that were invited to re-apply; programmes that withdrew their application under a previous assessment and prior to recommendation by TAB; or eligible programmes that seek approval for additional programme elements (in cases where, e.g., their *Scope of Eligibility* excludes some methodologies or activity types).

7.3. **Assessment of material changes by eligible programmes:** Where the TAB identifies that a revision to an eligible programme's procedures or other programme elements constitutes a "material change³" to its *Scope of Eligibility*, the TAB should further assess the consistency of the procedure or programme element with the EUC and *Guidelines for Criteria Interpretation* according to the relevant procedures in this section, and the specific procedures in Section 8.

³ In this context and throughout this document, a "material change" is defined as an update to a programme's *Scope of Eligibility* that would alter the programme's response(s) to any questions in application form and further inquiries from the TAB over the course of the programme's assessment, including programme-initiated unit invalidation and/or revocation..

7.4. **Re-assessment of eligible programmes:** If the ICAO Council grants eligibility for a timeframe that spans more than one compliance period, the TAB should schedule and undertake regular interim checks of eligible programmes to re-assess ongoing consistency with all of the EUC and guidelines. Re-assessments are primarily relevant to those cases where eligibility timeframes for a certain programme would span more than one compliance period.

7.5. **Other assessment types:** These TAB Procedures may be updated as appropriate to reflect additional types of assessment that may be tasked to the TAB to review or confirm prior eligibility decisions.

Timing of TAB assessments

7.6. **Scheduling calls for applications:** TAB should provide an annual opportunity to submit new applications at predefined intervals (e.g., at the start of each calendar year) to allow for a comparative and focused analysis of program information. Eligible programmes should submit notifications of potentially material programme changes⁴ by the next deadline for communicating such modifications.

7.7. **Scheduling re-assessments:** Re-assessments should be scheduled sufficiently in advance of the end date of a given compliance period to allow time for ICAO and the programme to respond to any findings of concern, prior to the start of the next compliance period in which the programme is otherwise eligible. Based on information provided by the public through the online form for market monitoring, the TAB may consider amending its scheduled re-assessment to prioritize the review of a given programme based on the information submitted, but should otherwise, where appropriate, take the information into account when undertaking the next scheduled review of the programme.

7.8. **Pre-defining TAB assessments and re-assessments:** The frequency of any type of TAB assessment or re-assessment of a programme's eligibility should be predefined so that eligibility lists are updated, subject to Council decisions, at regularly scheduled intervals. Similarly, the TAB should only assess applicants in line with its pre-determined assessment timeframe (i.e. not on a rolling basis).

7.8.1. **Applications and re-assessments according to a three-year cycle:** TAB should call for and assess new applications for each compliance period during the first year of that period and the last year of the preceding period. For example:

7.8.1.1. In early 2023, TAB launches a first call for applications for eligibility for the 2024-2026 compliance period. TAB assesses these applications during its 2023 assessment cycle.

7.8.1.2. In early 2024, TAB launches a second call for applications for eligibility for the 2024-2026 compliance period. Prospective applicants which did not succeed during the first call for applications (paragraph 7.8.1.1 above) may also re-apply at this time. TAB assesses these applications during its 2024 assessment cycle.

7.8.1.3. In 2025, TAB undertakes re-assessments of programmes eligible at that time for the 2024-2026 compliance period, in order to make recommendations to Council on the extension of their eligibility dates into the 2027-2029 compliance period.

⁴ Programmes should submit potentially material changes via the *Material Change Notification Form*.

7.8.1.4. In early 2026, TAB launches a first call for applications for eligibility for the 2027-2029 compliance period. TAB assesses these applications during its 2026 assessment cycle.

7.8.2. *Material changes are assessed in parallel*: Notwithstanding paragraph 7.8.1 above, programmes that Council has approved as ‘immediately eligible’ or ‘conditionally eligible’ (per paragraph 7.27) may submit procedural updates during any year of the three-year cycle, in accordance with paragraph 8.5.

7.8.3. *Use of re-application form*: Regardless of the outcome of their initial application, any programme that subsequently applies for assessment (i.e., following an invitation to re-apply, or an application for re-assessment), must fill out a re-application form.

7.8.4. *Eligibility for streamlined re-assessment*: Only programmes that are already fully eligible at the start of a re-assessment year may undergo a streamlined re-assessment, which focuses on the sample criteria. If such programmes miss the application deadline during that year may, they may apply in the future, but will undergo a full re-assessment. If a conditionally eligible programme submits a procedural update, resulting in its immediate eligibility, and the Council decision is made during a re-assessment year, that programme may submit an application for a streamlined re-assessment to the next call for new applications. If the programme applies for re-assessment thereafter, then the TAB will re-assess the full application.

7.8.5. *Recommendations for earlier eligibility timeframes*: Where TAB recommends that Council approve a Programme as eligible for a forthcoming compliance period, it may also recommend that the Programme be eligible to supply emissions units for the previous compliance period that has not yet elapsed.

Guiding Principles for TAB’s Assessment

7.9. *Caution in the application of criteria*: TAB should follow a prudent, conservative, and risk-averse approach to evaluation, given that all decisions will be marked by some degree of uncertainty, in order to recommend for use units from emissions unit programmes that meet the EUC with a very high degree of confidence. The programme procedures in place to ensure the programme meets a certain criterion can exist on different levels, and so TAB’s assessment may also involve varying levels of assessment of how a requirement and/or procedure is, e.g., implemented by the programme itself; and/or is operationalized in a given methodology under the programme; and/or how the programme or activities it supports interface with the host country, placing particular emphasis on the programmes’ procedures that will work to prevent double counting, or use towards more than one pledge / target / contribution / commitment, taking into account relevant developments in the UNFCCC.

General assessment steps

7.10. *Assessment cycle*: As described in this section and Appendix A, TAB’s assessment cycle should include an initial and high- level review of applications for completeness and understanding; a more thorough review of the information provided to develop individual assessments and identify any clarification questions; engagement with programmes to address any open issues or questions, and a deep assessment of programmes, alongside any supplementary information, in order to consolidate sub-group and TAB assessments and develop recommendations.

7.11. *Receipt and review of applications*: Applicant organizations should be sent confirmation that their application materials were received, within one week of receipt. The Secretariat should forward the

materials to TAB as they are received. As soon as possible after the application deadline, TAB should scan the applications for completeness. TAB should notify the Secretariat of any additional clarifications or information that it considers necessary to obtain, up-front, in order to further review the applications. Applicant organizations should be informed of any such additional information requests and permitted to provide such information up to a given deadline.

7.12. Initial screening of applicants: Once applications are received, TAB should conduct a screening process of applicant organizations according to the following questions, in order to categorize applicants for assessment as described in paragraph 7.13.

Question 1: Is it a programme in its own right (i.e. it is not a project developer or retailer; it does not wholly rely on other programme(s) for EUC-relevant procedures and programme elements)?

Question 2: Does the programme have registered or ‘pipeline’ projects within the general eligibility parameters for the relevant compliance period?

Question 3: Does the programme have a functioning registry?

Question 4: Does the programme have qualification and quantification methodologies and protocols in place and disclosed? Does the programme have methodologies developed by/for the programme and approved by the programme according its unique methodology approval process?

Question 5: Does the programme have required procedures and processes in place and disclosed (for, e.g., facilitating public comments, assessing and mitigating leakage, accrediting third-party auditors, validation and verification, developing and reviewing baselines and underlying assumptions, managing host-country attestations)?

Question 6: For the above, if a program element is still under development, or subject to a forthcoming substantive redevelopment, what are the timelines?

7.13. Initial screening categorization: Upon initially screening applicants as described in paragraph 7.12, TAB should categorize organizations that submitted applications in the following manner.

Category I: Organizations that are currently operational emissions unit programmes and in a sufficiently stable and steady state, such that TAB can undertake a full assessment.

Category II: Organizations that are emissions units programmes under development at the time of TAB’s assessment such that TAB is unable to confirm, at the outset of its assessment and with evidence, that some procedures, policies, mechanisms, measures, or other elements, are “in place” or “available for use” as specifically called for in the EUC. Where several (but not all) procedures are “in place” and the programme anticipates introducing other key elements in the near-term, TAB should consider whether and how to continue to assess these programmes under the current assessment, noting that it may not be possible to fully assess their alignment with the EUC in the context of the current assessment timeline.

Category III: Organizations for which it is not possible to further assess their alignment with the EUC, in their current form.

7.14. Sub-group approach to initial analysis: TAB should use the sub-group method of work contained in Appendix A, which allows an efficient, equitable, like-for-like assessment across programmes. The sub-group approach entails individual- and sub-group-level assessment of all programmes and eventually forms the basis for TAB-level consolidated assessments and recommendations. In applying this approach, TAB should distribute its initial individual assessment of programme information according to categories of criteria, rather than each expert reviewing each programme in full—particularly where time constraints are a factor. Sub-group organizers should aim for purely facilitative sub-group leadership that works toward, but does not force, consensus in early stages of assessment. Consideration should also be given to a clear process for all experts to understand, refine, and finalize the results of sub-group assessment, to promote all experts’ comfort with and understanding of the results.

7.15. Scoring assessment findings: TAB members should use the TAB Analysis Table to score each programme’s consistency with each EUC and *Guideline* as “demonstrated”, “partially demonstrated”, “not demonstrated”, “not applicable”, or “willing to put in place”, as appropriate and based on the following scenarios.

“Demonstrated”: The programme’s procedure(s) or programme element(s) are clearly consistent with the given indicator (i.e., criterion, criterion sub-element, or guideline).

“Partially Demonstrated”: A subset of the programme’s procedure(s) or programme element(s) are clearly consistent with the given indicator while others are not. TAB should make every effort to score programmes as “partially demonstrated” only in cases where some programme activities or procedures are consistent with an indicator and others are not—and where such a distinction can be clearly defined. TAB should avoid using this option where their analysis “could go either way” or otherwise due to indecision or a lack of information. In accompanying narrative analysis, TAB members should further identify the subset of programme activities or procedures seen as inconsistent with a given indicator, to potentially recommend their exclusion from the programme’s *Scope of Eligibility*.

“Not Demonstrated”: The programme’s procedure(s) or programme element(s) are clearly inconsistent with the given indicator, and there is no indication that the programme is willing and able to take further actions to resolve the inconsistency in the near future.

“Willing to Put in Place”: The programme’s procedure(s) or programme element(s) are clearly not “in place” or are inconsistent with the given indicator, but the program explicitly indicates that it is willing and able to take further actions to resolve the inconsistency in the near future. In such cases, TAB should identify where it may be possible to recommend that the programme could be eligible, provided that it puts such procedures in place by an identified time in the future. Such conditional eligibility, which is further described in paragraph 7.27, should be accompanied by a clear recommendation from TAB that eligibility should only be granted once a) the procedure is in place and b) the TAB has confirmed its consistency with the EUC.

“Not Applicable”: The given indicator is excluded from TAB’s assessment because it is not relevant to the programme’s procedure(s) or programme element(s), as identified a) by the programme in the programme’s *Application Form* or its *Programme Exclusions Scope* form, or b) by TAB during the course of its assessment.

7.16. Confirmation of assessment scopes and exclusions: Prior to TAB forwarding its final recommendations to Council, Programme administrators should be requested to indicate whether they wish to voluntarily remove any activity types or methodologies from their *Programme Assessment Scope* and add them to their *Programme Exclusions Scope*, in light of their experience with the TAB assessment process. In doing so, administrators should be made aware of eligible programme responsibilities in the *Terms of Eligibility*, and the procedural implications of voluntarily narrowing their *Scope of Eligibility* after Council approval, which could include delays or disruptions to the programme's inclusion in the ICAO document "*CORSIA Eligible Emissions Units*". This request should not disclose assessment-sensitive information, in particular the programme's recommended eligibility status, and should only permit material additions to the *Programme Exclusions Scope* forms. If a Programme elects to voluntarily narrow its *Scope of Eligibility*, the ensuing amendments to the ICAO document should be distributed to TAB members on a no-objection basis. This confirmation process should be completed within a week of the TAB meeting.

Specific assessment scenarios

7.17. Assessment at the level of activity type(s): TAB may identify that a programme's procedures are inconsistent with the EUC because an included activity type, or an approach otherwise applied by a specific sub-set of activities, are inconsistent with the EUC. In such cases, TAB should identify where a programme could be recommended as eligible provided these activities are excluded from the programme's *Scope of Eligibility*. In the request for programme information, programmes should be made clearly aware of this possibility and invited to exclude from TAB's assessment activities that they do not consider to be aligned with the EUC or otherwise wish to exclude from TAB's assessment.

7.18. Assessment of government-vetted programmes: TAB should give additional considerations when assessing emissions unit programmes (and potentially project types) which governments have developed, or otherwise evaluated, and approved or endorsed, for use under publicly-administered systems. In assessing these programmes, TAB should:

- a) take into account the literature and lessons learned regarding compliance offset programmes, particularly any challenges to, and solutions to ensure, environmental integrity;
- b) exercise caution with respect to the format in which publicly-administered programmes' eligibility and/or any needed revisions or clarifications are communicated;
- c) consider the domestic legal and regulatory framework, and general context, in consideration of programmes that function in a single jurisdiction, while respecting and ensuring programme alignment with the underlying objectives of the criteria; and
- d) recall paragraph 20 from Resolution A41-22, which states that "emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council, with the technical contribution of TAB and CAEP, including on avoiding double counting and on eligible vintage and timeframe", and TAB should accommodate their administrative structures in its evaluation process.

7.19. Assessment of applicants with sub-programmes: Where a programme's EUC-relevant procedures may be tailored to suit a specific sub-programme (e.g., at the country- or jurisdiction-level), TAB should consider applying the following alternative approaches to analysis, bearing in mind that the choice of approach may depend on the number of EUC-relevant decisions that are centralized versus decentralized:

- Request information from, and separately assess, each respective sub-programme—in addition to any underlying common procedures; and
- Assess a single sub-programme, as well as any underlying common procedures, as a benchmark for other sub-programmes; and request information from other sub-programmes, and assess them according to, their deviations from the “benchmark” sub-programme.

7.20. **Assessment of programmes undertaking updates and revisions:** If a programme does not yet have procedures in place to address specific EUC but intends to revise programme procedures to meet these EUC, it should describe in its application form the proposed revision(s); process and proposed timeline to develop and implement the proposed revision(s); and process and timeline for external communication and implementation of the revision(s). TAB should consider how to assess, and communicate and manage the eligibility of, programmes under such conditions. No unit eligibility decision should be made on the basis of what it is foreseen to happen, but only on what is actually in place.

7.21. **Assessment of non-traditional procedures or terminology:** Where a programme describes non-traditional procedures—e.g., procedures that are not reflective of a given criterion’s terminology or technical approach—TAB should consider identifying the underlying objectives of the criterion and assessing the programme’s procedures on this basis. Such an approach should be utilized with caution and primarily where a programme justifies the non-traditional approach as producing outcomes that are equivalent to those that would result from traditional procedures. Where similar discrepancies arise between a programme’s and a criterion’s use of differing general terms (e.g., “procedures” vs. “standards”, or “methodologies” vs. “protocols”), TAB should avoid attributing particular significance to the terminology, and focus on analyzing the consistency of the programme’s procedures with the objectives of the criterion.

Assessment of unit date(s) eligibility and eligibility timeframe(s)

7.22. **Unit date⁵ eligibility:** TAB should define, as general parameters of eligibility, the start and end points⁶ for emissions units eligibility (i.e. vintage), as well as their “use by” date (i.e. timeframe). Once TAB develops draft recommendations on the list of eligible emissions unit programmes (and potentially project types), TAB should also seek further technical information from the programmes on a range of unit supply estimates, to accompany any eligibility recommendations.

7.23. **Eligibility Timeframe:** The duration of eligibility for CORSIA Eligible Emissions Unit Programmes should be pre-defined and aligned with CORSIA compliance periods, during which the programme’s units are eligible for use towards CORSIA offsetting requirements, when developing its recommendations for eligibility timeframe.

TAB Report findings and eligibility recommendations: Contents and applicability

7.24. **TAB Report – general contents:** TAB should present its findings and recommendations in an easily-digestible manner, including through the use of tables and charts, as appropriate. TAB should provide

⁵ For the purposes of these TAB Procedures and any resulting recommendations, “vintage” (A40-19, paragraph 20) and “unit date” (Annex 16, Volume IV, Appendix 5, Tables A5-7 and A5-8, field 5) have the same meaning.

⁶ Programmes take a variety of approaches to the concept of “start dates”, which can be marked by, e.g., the year when an emissions reduction occurred; the date when an activity was originally registered; or the date from which the activity receives credit for mitigation, as specified at the time of registration.

clear and concise recommendations that can help to minimize open-ended Council discussions. The TAB Report may contain the following elements:

- a) Abbreviations and acronyms;
- b) Introduction and summary description of TAB's assessment;
- c) List and summary description of organizations that responded to call for applications;
- d) TAB Recommendations;
- e) Implications of CORSIA Eligible Emissions Units to Supply; and
- f) Appendices.

7.25. TAB Report – recommendations contents: TAB should apply the following guidelines when developing and presenting its summary recommendations for each applicant organization:

- Findings should summarize each applicant's overarching consistency with the EUC; with specific insights focused on areas of excellence or needed improvement;
- The recommendations for each applicant may include technical information from the programme's application form and communications with TAB, and relevant public information and/or data, where TAB agrees the information is critical to support Council's understanding of a recommendation in relation to the EUC;
- The recommendations and other Report contents should not include any comparative analysis of applicants or their features, other than presenting aggregated market data; and
- With respect to paragraph 8.8 of the TAB TOR (“*Decision process*”), the TAB Report should describe and substantiate prevailing and alternative conclusions (based on the assessment of the majority and minority of TAB members) only in cases where TAB members did not achieve consensus on a given indicator for a given programme; TAB should seek to minimize such instances. The TAB Chairperson/Vice-Chairperson should present these views to Council when presenting the TAB's final recommendations for Council decision.

7.26. Eligibility parameters: TAB's recommendations on the eligibility of programmes to supply CORSIA Eligible Emissions Units will include parameters that describe the *Scope of Eligibility*. The eligibility of all CORSIA Eligible Emissions Units and their programmes should be subject to these parameters, which should be clearly described in the ICAO document titled “*CORSIA Eligible Emissions Units*” (see also paragraph 7.27).

- General eligibility parameters: General eligibility parameters apply to all programmes recommended as immediately eligible and relate to unit date eligibility and eligibility timeframe, as described in paragraphs 7.22 and 7.23 of this document, and overarching Programme-designated registry specific parameters described in this paragraph.
- Programme-specific eligibility parameters: Programme-specific eligibility parameters apply to distinct programmes and define the scope of their eligibility, including by key

categories as relevant, e.g., activity type, scale, unit type, methodology, procedural category, and programme-designated registry(ies). Further actions requested of the programme are also listed within these parameters.

- Programme-designated registry-specific parameters: Programme-designated registry-specific parameters define a registry's eligibility to publicly label CORSIA eligible emissions units as defined in the ICAO document titled “*CORSIA Eligible Emissions Units*”, and to enable the public identification of cancelled units that are used toward CORSIA offsetting requirements.

7.27. Eligibility types: TAB may categorize applicant organizations according to one of four types:

- Immediately eligible programmes: Programmes recommended by TAB to supply CORSIA Eligible Emissions Units which can be immediately added to ICAO document “*CORSIA Eligible Emissions Units*”. The recommendations may have eligibility conditions or exclusions that do not need to be resolved prior to describing the programme in the ICAO document titled “*CORSIA Eligible Emissions Units*”;
- Conditionally eligible programmes: Programmes recommended for eligibility, but with conditions that must be resolved prior to their addition to the ICAO document “*CORSIA Eligible Emissions Units*”. TAB will confirm to Council when programme updates meet specified conditions; then these programmes will be added to the ICAO document “*CORSIA Eligible Emissions Units*”. This eligibility type is best-suited to programmes demonstrating a small number of inconsistencies (1-2 issues) which the programme can resolve in the near-term by taking specific further actions recommended by TAB;
- Programmes invited to re-apply: Programmes demonstrating several procedures (more than 1-2 issues) that are inconsistent with the EUC, or inconsistencies that may be more “systemic”, i.e. involve multiple steps to implementation, further ideation by programme, public comment or stakeholder engagement, or may be implementable but over a longer timeframe. Such programmes should be invited to re-apply, and TAB will re-assess the programmes as a new application, once changes to the programme procedures are in place and the programme provides such information to the TAB in line with a future call for applications; and
- Applicants which are not recommended: Applicant organizations that TAB was unable to assess due to, e.g., their early stage of development, or because key elements of an emissions units programme, in line with the EUC and TAB’s interpretations, were not in place at the time of TAB’s assessment.

7.28. Format of the ICAO document titled “*CORSIA Eligible Emissions Units*”: The ICAO document titled “*CORSIA Eligible Emissions Units*” should include the following fields pertaining to each programme's *Scope of Eligibility*:

- 1) CORSIA Eligible Programme name;
- 2) CORSIA Eligible Programme-designated Registry name (including to note explicitly that this is listed *subject to any further decisions by the Council*);

- 3) Eligibility timeframe;
- 4) Eligible unit dates; and
- 5) CORSIA Eligible Programme-specific *Scope of Eligibility* (including any exclusions or specific inclusion, whichever is shorter).

8. PROCEDURES FOR MANAGING AND MONITORING ELIGIBLE PROGRAMMES

Notification and acceptance of terms

8.1. Notifying applicants of TAB findings: Upon finalizing eligibility decisions by Council, and prior to publication of the ICAO document titled “*CORSIA Eligible Emissions Units*” or the TAB report recommendations, applicants should be notified of the approved TAB recommendations, including any recommendations related to eligibility scope, parameters, and any conditions and exclusions.

8.2. Programme acceptance and maintenance of Terms of Eligibility⁷: Upon notifying a programme of an eligibility decision by Council, and prior to its inclusion in the ICAO document titled “*CORSIA Eligible Emissions Units*” or publication of the TAB report findings or external communication of the programme’s eligibility status, including by the programme, each programme that is determined to be eligible should be requested to provide written confirmation of its understanding and acceptance of the terms, conditions, and any limitations to its *Scope of Eligibility* and further action(s) requested; and agree to maintain its consistency with the EUC in the manner (e.g., procedures, measures, governance arrangements) described in its application form and in any subsequent communications with TAB. This request should be clearly communicated so as not to invite or suggest an opportunity for appeals to the Council decision or underlying TAB recommendations; programmes may be informed of a deadline for response by the programme. Written confirmation of programme acceptance of the *Terms of Eligibility* should be required for inclusion in the ICAO document “*CORSIA Eligible Emissions Units*”. Once written confirmation of programme acceptance of the *Terms of Eligibility* is received by the ICAO Secretariat, then the programme will be included in the ICAO document “*CORSIA Eligible Emissions Units*”.

Ongoing eligible programme requirements

8.3. Programme maintenance of eligibility: As noted in paragraph 8.2, eligible programmes agree to maintain consistency with the EUC in the manner (e.g., procedures, measures, governance arrangements) described in the application form and in any subsequent communications with TAB.

8.4. Programme change notifications: Once a programme is approved for eligibility by Council, the programme should notify the ICAO Secretariat of any formal decision that materially modifies the programme’s *Scope of Eligibility*, including any unilateral decision to revoke or invalidate a class of CORSIA-eligible emissions units within the programme’s *Scope of Eligibility*. Notifications should detail the change(s). TAB will then consider the need for any further review⁸. The Secretariat should inform the

⁷ The above procedure does not apply to the Clean Development Mechanism, recalling paragraph 20 from Resolution A40-19, which states that, “emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council, with the technical contribution of TAB and CAEP, including on avoiding double counting and on eligible vintage and timeframe,” and that TAB should accommodate their administrative structures in its evaluation process.

⁸ Any unilateral programme-initiated invalidation and/or revocation of a class of CORSIA-eligible emissions units is considered to be a “material change” to the CORSIA-eligible programme’s *Scope of Eligibility*. Such units are regarded as immediately ineligible for use for CORSIA purposes in light of absence of assurance that it will administer the units consistent with its *Terms of Eligibility*. The units will be reflected as exclusions from the programme’s *Scope of Eligibility* in the ICAO Document “CORSIA Eligible

programme of TAB’s decision to more deeply assess the programme’s modification, or confirm that the modification is clearly consistent with the EUC.

8.5. **Format for programme change notifications:** Eligible programmes should identify potentially material changes using the CORSIA Eligible Emissions Units Programme Change Notification Form⁹, which includes a space for programmes to identify each material change, explain why there was a material change, and identify how the material change results in different responses on the application form, including by noting the nature and extent of the revision(s).

8.6. **Communicating timing of material change assessment:** In instances where TAB has identified that a programme change is a material change, the programme should be made aware of the timeline for a review once it is initiated by the TAB, including the date by which the review will be completed. The length of the review should be determined by the severity and scale of the material change.

Ongoing eligible programme requirements for programme-designated registry(ies)

8.7. **Eligible programme-designated registry functionality:** Eligible emissions unit programmes must provide for and implement their registry system(s) to identify CORSIA eligible emissions units as defined in the ICAO document titled “*CORSIA Eligible Emissions Units*”, and to enable the public identification of cancelled units that are used toward CORSIA offsetting requirements. This should be done consistent with the capabilities described by the programme in its communications with TAB through the ICAO Secretariat, and any further requirements decided by the Council for CORSIA Eligible Emissions Unit Programme-designated Registries, including those contained in the *CORSIA Eligible Emissions Unit Programme Registry Attestation* document¹⁰.

8.8. **Misidentification of unit eligibility:** In cases where an eligible programme wrongly labels as “CORSIA-eligible” emissions units which are not covered by the programme’s *Scope of Eligibility*, and such mis-labelling occurs and is confirmed as such by TAB after the emissions units have been cancelled or retired for use to meet CO₂ offsetting requirements, the programme will be requested to provide for and demonstrate to ICAO the cancellation of an equivalent quantity of CORSIA Eligible Emissions Units within a specified timeframe. TAB should also consider, and make appropriate recommendations for further actions, to prevent repetition of such occurrences.

Feedback to be provided to unsuccessful applicants on request

8.9. If requested by programmes that the Council has approved as ‘conditionally eligible’ or has ‘invited to re-apply’, TAB may notify the programme of which specific EUC Guidelines were not fully met and/or the relevant Guidelines that underpin an eligibility condition. If requested by a programme that TAB

Emissions Units” upon Council’s confirmation of the update. Once a programme notifies ICAO that it wishes to exclude a class of units from its eligibility scope, and in order to provide the most accurate and timely information available prior to Council’s confirmation of the update, the ICAO Document “CORSIA Eligible Emissions Units” will identify in a footnote that the programme requested a change to its *Scope of Eligibility* to exclude certain units subject to a decision by the ICAO Council and, if possible, clearly specify the affected class of units. The programme’s *Scope of Eligibility* that is deemed valid by the ICAO Council will be reflected in the ICAO Document titled “CORSIA Eligible Emissions Units” in a timely manner.

⁹ https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202021/Material_Change_Form.docx

¹⁰ Emissions Unit Programme Registry Attestation approved by the ICAO Council in June 2020:

https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/TAB%202021/Programme_Application_Form_Appendix_D_Emissions_Unit_Programme_Registry_Attestation.docx

recommended was ‘not possible to assess’, TAB may re-confirm to the programme the reasons for that finding.

Arrangements for assessments of programme changes

8.10. Programme changes screened for materiality: Upon receiving notification of a programme change, whether by a Programme Change Notification Form (section 8.5 of TAB Procedures) or the Market Monitoring Form (section 9.7 of TAB Procedures), TAB should conduct a screening to determine (a) whether the reported information constitutes a material change as defined section 7.3 of the TAB Procedures, and (b) which indicator(s) in TAB’s assessment table for the programme are affected by each material change. The results of the Initial Screening should be confirmed on a preliminary basis during a TAB teleconference and formally confirmed during a TAB meeting.

8.11. Assessment tables and material changes: When a material change is identified, the TAB Chairperson should consult with the material change coordinator and the organizers of the relevant sub-group(s) to prepare materials for TAB’s assessment of the identified material changes. Normally, this could involve highlighting or extracting the relevant indicators from the most recent TAB assessment tables completed for the programme.

9. TRANSPARENCY AND PUBLIC COMMENTS

9.1. Publication of TAB recommendations: Following the Council decision on CORSIA eligible emissions units, the TAB report recommendations should be published, in all six UN working languages, on the CORSIA website. An informal summary table with a list of programmes fully or conditionally approved by the Council should be published and updated, in conjunction with the TAB report publication.

9.2. Public comments on new applications: The ICAO Secretariat should administer a public consultation period lasting at least 30 days, during which the public can submit comments regarding applications received. This public consultation period should be communicated in the same manner as was the call for programme applications. Comment submissions should be forwarded to TAB as they are received, and archived. TAB should take into account the contents of comment submissions when undertaking its assessment, and forward these comments as an Addendum to its recommendations. Neither TAB nor the Secretariat are expected to respond to the organization that submitted the comments, regarding the substance of the comments.

9.3. Public comments on material programme change notifications: Where TAB identifies that a programme’s procedural change is indeed material and should be further assessed, TAB should review the emissions unit programmes’ continued eligibility. As part of this review, TAB should invite public comments on the consistency of the proposed revision with the EUC and Guidelines.

9.4. Template for submission of public comments and submission guidelines: A template will be published on the ICAO TAB website for submitting public comments. The template aims to encourage the commenters to provide relevant comments regarding the alignment of programme applications with the EUC. Calls for public comments should also be accompanied by submission guidelines that explain how to submit comments, as well as how these will be considered and published.

9.5. Public comments publication: Following the closure of the public comment period and confirmation by TAB, the public comments submitted in response to (re-)applications and material change forms, along with the commenter’s name and organization, should be published on the ICAO TAB website alongside information pertaining to the TAB’s assessment, provided that the comments are in line with the

submission guidelines. Published comments should be accompanied by a notice that disclaims all liability on the part of ICAO and the TAB arising in connection with any interpretation or use of the published comments. Programme responses to public comments are not published on the ICAO website.

9.6. Comments inconsistent with submission guidelines: Any TAB member may raise the possibility that a public comment may violate the submission guidelines. Public comments that appear to violate the submission guidelines should be addressed on a case-by-case basis, such as by inviting the submitter to make revisions, while endeavoring to publish all submissions that contain responsible commentary made in good faith.

9.7. Online market monitoring form: In addition to the time-limited calls for public comments related to new applications and material programme change notifications, ICAO should make available on the CORSIA website a continually-available web-based form to facilitate the public's submission of information pertaining to any eligible programme's ongoing consistency with the EUC, as a market monitoring tool. When submitting such observations, the submitter should be informed of any future invitations to submit public comments, which are published in line with TAB Procedures for *Transparency and Public Comments*. The web-based form should request, *inter alia*, a description of the observation; identification of any potential deviation from the EUC or other form of deviation from an eligible programme's *Scope of Eligibility* and/or *Terms of Eligibility* based on the categories contained in paragraphs 10.2 – 10.4; and provision of or reference to evidence supporting the observation.

9.8. Use of information submitted through market monitoring form: The ICAO Secretariat should periodically compile and share such observations with TAB members in advance of TAB teleconferences and TAB Meetings. TAB should take this information into account, as appropriate, in line with procedures for material change assessments or for re-assessment of eligible emissions units programmes (paragraphs 7.3 – 7.4). Depending on the nature of an observation, TAB may also apply procedures for assessing eligibility deviations (paragraph 10), and may also request information from a programme in relation to such observations.

9.9. Clarifications of TAB's Criteria Interpretations Contained in TAB Reports: This document consolidates TAB's further interpretations of the CORSIA Emissions Units Eligibility Criteria and associated *Guidelines for Criteria Interpretation*, including specific approaches taken to apply criteria and guidelines during the TAB's assessments, which form the basis of TAB's recommendations to the ICAO Council on eligible emissions units. Where TAB finds it necessary to clarify its interpretations, these clarifications are conveyed in TAB Reports to the ICAO Council and compiled in this document for transparency and ease of access. As soon as possible after a Council decision on CORSIA eligible emissions units that follows from a TAB Report containing further criteria interpretations, an updated version of the document should be published on the TAB web site.

10. PROCEDURES FOR MANAGING ELIGIBILITY DEVIATIONS

10.1. This section describes procedures that TAB should apply when, in the course of monitoring the ongoing eligibility of emissions units programmes, TAB finds that an eligible programme has potentially deviated from its *Terms of Eligibility*. Upon identifying such a potential deviation, these procedures indicate that TAB is expected to, e.g., (1) classify the severity of the offense; (2) provide the appropriate public notifications; (3) assess the eligibility deviation and, in cases of *non-severe programme developments*, provide opportunity for remediation; and (4) make recommendations to Council in line with the relevant approach to the start date for revocation.

Classification of deviations

10.2. The following are categories of deviation that TAB should take into account to classify an identified offense by an eligible programme, in order to inform its recommendations to the ICAO Council on eligibility revocation. The eligibility status and treatment of emissions units that are under review, and TAB's approach to the resulting recommendations, depend on the type of review, i.e. whether the review pertains to *non-severe programme developments* or *severe offenses*, as described in this section.

10.3. **Non-severe programme developments**: Cases of less severe and smaller scale developments which do not meet the parameters a) through d) for severe offenses described in paragraph 10.3, and primarily relate to deviations from the programme's *Terms of Eligibility* such that they present an opportunity for remediation prior to revocation. These may include:

- a) non-severe deviations from the EUC, which TAB confirms as an inconsistency with a criterion and that results from, e.g., misunderstanding, or a technical or methodological approach that TAB assessed and confirmed as consistent with the EUC but, in practice, proves to function in a manner inconsistent with the EUC; or
- b) a programme's phase-out of, or cessation of support for, a methodology or activity type that was explicitly permitted in the programme's *Scope of Eligibility*, and for which a phase-out of, or cessation from, use in CORSIA may also be appropriate.

10.4. **Severe offenses**: cases of programme-level fraud or malfeasance, or cases of severe and scalable deviations from the programme's *Terms of Eligibility*, where such offenses are reviewed and confirmed. Severe and scalable deviations from the programme's *Terms of Eligibility* could include circumstances in which TAB confirms that the programme, *inter alia*:

- a) intentionally provided false information, or intentionally withheld information that was requested and/or should have been provided in the course of an initial or subsequent assessment of eligibility; or
- b) knowingly deviated from an EUC requirement and did not notify ICAO of the material change; or
- c) refused to respond to or satisfy a request by ICAO to remediate a deviation; or
- d) ceased programme operations and did not provide for administration by a successor organization or inform ICAO.

Assessment of non-severe deviations

10.5. **Eligibility status during review**: Given that the review of such cases by TAB and related decisions by the Council would not result in the immediate revocation of eligibility in any case (paragraph 10.8), the status of affected units should remain valid and eligible for use.

10.6. **Notification of review**: Notification of TAB's review should be undertaken in line with TAB's procedures for *Transparency and Public Comment* during material change assessments.

10.7. **Remediation of confirmed non-severe programme developments**: Programmes found to have introduced *non-severe programme developments* which are confirmed by TAB should be given the opportunity to resolve or remediate such developments prior to TAB's final recommendation of future eligibility revocation. TAB should provide any programme that has introduced such a *non-severe*

programme development a specific timeframe to resolve or remediate such deviation. In doing so, a clear plan should be specified by TAB with input from the programme administrator, which a) takes into account the nature of the remediation requested and the programme's internal technical and governance arrangements; b) targets clear and reasonable milestones and deadlines for the remediation; and c) specifies subsequent steps to be taken by the programme and TAB, in response to both a satisfactory and unsatisfactory remediation effort.

10.8. **Start date for applicability of eligibility revocation:** In cases where remediation of a *non-severe programme development* is unsuccessful, emissions unit eligibility should be revoked and applicable from the start of the next three-year compliance period following such a decision. Units that are eligible for use (i.e. cancellation to meet CO₂ offsetting requirements in CORSIA) at the time the decision is taken should remain eligible for use to meet CO₂ offsetting requirements in the current compliance period.

Assessment of severe offenses

10.9. **Eligibility status during review:** In deciding to initiate such a review, TAB should determine whether the review, including consideration and decision by the ICAO Council, can be concluded one year in advance of the deadline for aeroplane operators to cancel emissions units for a given compliance period ("critical timeframe").

- a) ***Review can be concluded prior to that critical timeframe:*** Public notifications of the review (paragraph 10.10), should advise against cancellations of such units that have not yet been undertaken for offsetting emissions in the current compliance period, until further clarity is provided.
- b) ***Review cannot be concluded prior to that critical timeframe:*** TAB should recommend the Council to make a decision to immediately revoke eligibility within that critical timeframe. In the case of such a decision, however, the affected emissions units should remain eligible to meet CO₂ offsetting requirements under the compliance period that was active at the time that the review was initiated, but not for any subsequent compliance periods, as applicable.

10.10. **Notification of review:** Upon deciding to initiate the review of a programme for *severe offenses*, prompt and prominent notification of potential eligibility changes should be provided to the public, as well as relevant updates to indicate the progress and/or conclusions of the review. Such notifications should:

- a) indicate the nature of the review and potential status change;
- b) outline the anticipated timeline for the review, including the Council Session for which such a decision is targeted;
- c) explain that the emissions units remain valid until or unless otherwise decided by the Council based on TAB recommendations; and
- d) indicate the compliance period(s) in which a potential status change will apply.

The ICAO document "*CORSIA Eligible Emissions Units*" should not be revised to reflect any potential changes to the units' status during review.

10.11. **Remediation of severe offense:** Programmes will not be given an opportunity to remediate confirmed *severe offenses*, as those are subject to immediate revocation.

10.12. Start date for applicability of eligibility revocation: Emissions unit eligibility should be revoked and applicable from the day when such a Council decision is taken in response to a *severe offense*, except in cases described in paragraph 10.9. Units cancelled before or after this decision date should be ineligible for use to meet CO₂ offsetting requirements in the current compliance period, and also any subsequent compliance periods, as applicable. As a general rule, the timing of eligibility revocation should have immediate effect, i.e. apply in the same compliance period as when the decision is made, while allowing sufficient time to inform all stakeholders. Such a revocation decision does not prevent the affected programme from remediating the offense and re-applying for TAB's assessment in the future.

Alignment of revocation recommendation with assessment scope

10.13. TAB should apply its recommendations regarding eligibility revocation to the same levels associated with the eligibility assessment, that is to the programme, and potentially project type-levels. Under very limited circumstances, TAB may conduct a partial eligibility revocation review at the methodology level. Partial eligibility revocations should only take place in situations where TAB is informed about a revision to or issue regarding a specific aspect of a programme, which comes to light subsequent to the eligibility decision, and therefore might merit a targeted review.

Communicating Council-approved changes to eligibility status

10.14. Following a Council decision to revise the eligibility status of a eligible programme, the change(s) in status should be explicitly identified in updates to the ICAO document "CORSIA Eligible Emissions Units". Where the eligibility revocation pertains to some, but not all, emissions units supported by the programme, the affected emissions units should be clearly identified as an added exclusion from the programme's Scope of Eligibility. Where the revocation pertains to an entire programme and all emissions units supported by the programme, the change in eligibility status should be explicitly acknowledged in the ICAO document "CORSIA Eligible Emissions Units" (rather than simply deleted from the ICAO document) given the critical nature of the change in status. The ICAO document revision should also clearly identify the date of applicability of such revisions.

APPENDIX A: TAB ORGANIZATION AND MODE OF WORK

1. INTRODUCTION

1.1 This appendix describes the organization and mode of work of TAB and its sub-groups.

2. TAB MEETING CYCLE

2.1 TAB will endeavor to align the timing of formal meetings (“TAB Meetings”) with the triannual schedule of ICAO Council sessions and, wherever feasible, sufficiently in advance of a Council Session to allow for the Council to be well-informed of the progress of and any findings from a TAB assessment.

2.2 A “TAB Assessment cycle” begins with the launch of the call for new applications, which corresponds with the first TAB Meeting in a given calendar year, and continues until the launch of the call for new applications the following year.

2.3 In line with the TAB TOR, face-to-face meetings are the primary means of organizing the TAB’s work, making significant decisions, in particular TAB’s recommendations to the Council, and resolving substantive issues. The face-to-face meetings of the TAB should be held in ICAO in Montréal, Canada, to the extent possible. From time to time, TAB may propose to organize a face-to-face meeting at another location, in order to maximize attendance and regional representation, subject to confirmation of the Secretariat’s ability to attend.

2.4 In the extraordinary circumstance that a TAB member is unable to travel to a face-to-face TAB Meeting (e.g., health, security, family emergency), the ICAO Secretariat should make available a hybrid/virtual option for the TAB member’s participation.

2.5 If TAB expects that a forthcoming TAB Meeting will not conclude significant decisions, in particular recommendations to the Council, and/or that it will require a total meeting time of 21 hours or less, TAB may decide to organize the meeting in virtual format.

2.6 Virtual TAB Meetings that occur over multiple days should not exceed 3.5 hours per day and should strive to find a reasonable time slot for all participants and the Secretariat, given their different time zones. Where this is not possible, TAB should discuss alternating time slots for certain meeting days, taking into account the time zones and the expected roles of different participants in the meeting.

2.7 In the instance that a new TAB member is nominated to replace a TAB member, and to facilitate a smooth transition of roles, responsibilities, and any residual assessment cycle work between the outgoing and incoming individuals, both individuals may be invited by the ICAO Secretariat, upon request by the TAB, to attend the TAB meeting following the nomination while respecting the TAB member’s and non-member’s status.

3. TAB LEADERSHIP ROLES

Selection and responsibilities of TAB Chairperson and Vice-Chairperson

3.1 The TAB TOR, paragraph 7 states that the TAB selects the Chairperson and Vice-Chairperson from among its members at its first meeting, and that the term of the Chairperson and Vice-Chairperson would have a duration of one year, and the term is renewable. In addition, the Chairperson and Vice-Chairperson should not be from the same geographical region.

3.2 In line with the TAB TOR, the TAB selects the Chairperson and Vice-Chairperson from among its members at the beginning of the first TAB meeting in a calendar year, which corresponds with a new assessment cycle. The term of the Chairperson and Vice-Chairperson covers the period from the end of the TAB Meeting at which they are selected until the end of the first TAB meeting of the following year, which they chair in order to provide continuity in the work that is undertaken in preparation for and during that meeting.

3.3 Expressions of interest in and nominations for the roles of Chairperson and Vice-Chairperson are invited from TAB members by email to the Secretariat at least three weeks prior to the first TAB meeting in a calendar year, and the Secretariat will share all the nominations with TAB members well in advance of that TAB meeting. TAB members are encouraged to volunteer for the roles of Chairperson and Vice-Chairperson provided that commitments to the related duties can be made for at least the duration of the approximately one-year term.

3.4 The TAB Chairperson and Vice-Chairperson are selected by consensus. If there is no consensus, then they are selected according to the preference of the majority of TAB members.

3.5 The TAB Chairperson and Vice-Chairperson are responsible for preparing all TAB Meetings that they chair and reporting on the outcomes of those TAB Meetings to the Council. In doing so, and supported by the Secretariat, they serve as the TAB's primary liaisons with the Council, ensuring the Council is duly informed of the developments of TAB's work and seeking its advice when necessary. The TAB Chairperson and Vice-Chairperson are responsible for smoothly progressing TAB's work at and between TAB Meetings, coordinating with sub-group organizers and the Secretariat to fulfil the respective sub-group roles and mode of work (paragraph 5 of this Appendix).

3.6 The TAB Chairperson and Vice-Chairperson are responsible, with the support of the ICAO secretariat, for directly briefing new TAB members on the work of the TAB, on the progress of a given assessment cycle, and on TAB Procedures, and may invite the participation by the outgoing TAB member as feasible.

Identification and responsibilities of TAB Sub-group organizers

3.7 During the first TAB meeting in a calendar year, which corresponds with a new assessment cycle, experts who will facilitate sub-groups for TAB assessments (TAB Assessment Sub-groups¹¹) will volunteer from among each sub-group's members. In addition, experts who will organize other operations of TAB (TAB Operations Sub-groups¹²) will volunteer from among TAB Membership. Experts may also volunteer to co-organize a given sub-group. The terms for these roles also span a duration of approximately one year and are renewable. Leadership within and across sub-groups should take into account the need for balanced geographical representation and the specific expertise required of the given sub-groups.

3.8 Sub-group organizers and any co-organizers are responsible for the tasks defined in paragraph 5 of this Appendix.

¹¹ Paragraphs 5.1 – 5.7 of this Appendix describe the work of TAB Assessment Sub-groups

¹² Paragraphs 5.8 – 5.9 of this Appendix describe the work of TAB Operations Sub-groups

4. TAB MEMBERSHIP ROLES

Participation in TAB Meetings and teleconferences

4.1 TAB members are strongly encouraged to attend a majority of TAB Meetings and TAB teleconferences in a given 1-year assessment cycle, and are expected to attend a majority of these discussions over a given 3-year cycle for TAB Membership. In instances of a TAB member's non-participation over a given 1-year cycle, the TAB Chairperson and Vice-chairperson and TAB member will discuss and attempt to resolve any temporary constraints on the member's participation and related impacts on the work of the TAB.

Participation in the work of TAB assessment sub-groups

4.2 TAB members decide, at the beginning of each TAB assessment cycle, in which sub-groups they will participate. After TAB members have indicated the sub-groups in which they prefer to participate, the TAB Chairperson and Vice-chairperson will review the distribution of participation across TAB sub-groups, and consult with sub-group organizers and TAB members as needed to address imbalance.

4.3 Each TAB member will strive to participate actively in sub-groups where they have particular expertise or interest so as to raise any issues early in the process. TAB members are strongly encouraged to participate in at least two sub-groups and in doing so to fulfil all sub-group member responsibilities for sub-group participation in paragraph 5.5 of this Appendix. TAB members are expected to participate in at least one sub-group, including to fulfil all sub-group participation responsibilities, with an emphasis on the responsibility for "Submitting analysis table(s), with substantiation of their assessment, to organizer(s)" (paragraph 5.5b)).

4.4 Based on these expectations, sub-group organizers should inform the TAB Chairperson and Vice-chairperson of instances of non-participation, for further discussion and resolution of any temporary constraints on the member's participation and related impacts on the sub-group's work.

Instances of sustained non-participation

4.5 At the end of a given cycle for TAB Membership, the TAB Chair and Vice-chair should bring to the Council's attention any instances of sustained non-participation in the TAB's work, including the work of TAB sub-groups, according to these expectations and the TAB *Terms of Reference* pertaining to the *Conduct of TAB Members*¹³.

5. SUB-GROUP WORKING ARRANGEMENTS

Organization of assessment sub-group topic areas

5.1 The TAB assessment is divided into five Assessment Sub-groups according to themes reflected in the emissions unit criteria. The work is divided by topic, rather than by programme, so that

¹³ TAB *Terms of Reference*, paragraph 7.4: "The TAB Chairperson may bring to the Council's attention any serious concerns regarding a member's consistency with the TOR, which may become apparent in the course of the TAB's work, in particular concerns related to the participation of TAB members and conflicts of interest should be informed to the Council."

experts can focus on topic areas in which they have expertise. This division of labor also allows a like-for-like comparison across programmes, rather than experts assessing only select programmes.

5.2 The five sub-groups are as follows:

Sub-group 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;

Sub-group 2: (*Quantification and Tracking*) Validation and Verification procedures; Quantification and MRV (partial); Offset Credit Issuance and Retirement Procedures (partial); Identification and Tracking; Clear and transparent chain of custody;

Sub-group 3: (*Methods and assumptions*) Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations; Quantification and MRV (partial); Offset Credit Issuance and Retirement Procedures (partial);

Sub-group 4: *Permanence and Leakage*; and

Sub-group 5: (Avoidance of *Double-counting*) Avoidance of Double Counting, Issuance and Claiming; Only counted once towards a mitigation obligation.

Assessment sub-group roles and responsibilities

5.3 A sub-group organizer will volunteer from among the sub-group members.

5.4 Sub-group organizers are responsible for the following:

- a) Scheduling and hosting sub-group calls, with the assistance of the Secretariat and in coordination with TAB Chairperson/Vice-Chairperson;
- b) Proposing a timeline for sub-group discussions and deliverables;
- c) Consolidating sub-group analytical inputs for presentation to all TAB members;
- d) Confirming approach to consolidation / any consolidated analysis within the sub-group;
- e) Circulating all sub-group analysis (raw and consolidated) to all TAB members;
- f) Streamlining of follow-up questions to be sent to the programmes;
- g) Further consolidating sub-group analysis where possible; and
- h) Summarizing sub-group analyses for archiving.

5.5 Sub-group members volunteer to be responsible for the following:

- a) Reviewing application forms, completing analysis table(s) for topic area(s) covered, research answers to any initial questions (i.e. review additional programme documentation where possible), identify possible follow-up questions for programmes;
- b) Submitting analysis table(s) , with substantiation of their assessment, to organizer(s) and in general perform all sub-group tasks according to agreed schedule;
- c) Participating in sub-group and full group discussions (email, phone) to present analysis and work toward consolidation; and
- d) Reviewing sub-group organizer's consolidated analysis to confirm acceptability of approach to consolidation.

5.6 TAB Chairperson/Vice-Chairperson participate in sub-groups and are responsible for the following:

- a) Interacting with sub-group organizers to assist sub-group organizers and maintain consistent progress across sub-groups;
- b) Collecting and disseminating analyses from sub-group organizers to TAB at the appropriate stage in` the TAB's assessment timeline;
- c) Scheduling and hosting full TAB check-in calls / email chains;
- d) Collecting and further consolidating sub-group consolidated analysis for full TAB review and reporting;
- e) Collecting and reconciling TAB member input on final reports; and
- f) Further streamlining of follow-up questions to programmes and sending those to the Secretariat.

Assessment sub-group mode of work

5.7 Each sub-group undertakes the following process to assess each emissions unit programme:

- a) Initial analysis
 - i. Sub-group members complete analysis table for each programme's response to questions in the relevant application form.
 - ii. Sub-group members submit initial analysis, with substantiation, to sub-group organizers.
 - iii. Sub-group organizers consolidate initial analysis into a single analysis table representing all views of the sub-group.
- b) Analysis consolidation

- i. Where initial analyses reflect the same assessment of a criterion in the analysis table (i.e. all sub-group members assess as “Demonstrated”), then the sub-group organizer will reflect that assessment as the sub-group’s consolidated assessment. The sub-group organizer then drafts a narrative summary of the sub-group’s common finding.
- ii. Where initial analyses result in a range of assessments of a criterion (i.e. some sub-group members assess as “Demonstrated”, other sub-group members assess as “Not Demonstrated”), then the sub-group organizer will attempt to mediate a common finding among sub-group members. If sub-group members do not agree to a common assessment, then the sub-group organizer will reflect the range of assessments as the sub-group’s consolidated assessment by including the number of experts who support each finding (i.e. 3 “Demonstrated”, 2 “Not Demonstrated”). The sub-group organizer then drafts a narrative summary reflecting each distinct point.

c) Consolidated analysis review

- i. After initial analysis and consolidation, sub-group organizers circulate draft consolidated analysis table back to sub-group members.
- ii. Sub-group members respond with feedback on the consolidated analysis.
- iii. Sub-group organizers then incorporate feedback into a revised consolidated analysis.

d) Full TAB review

- i. Initial analyses and consolidated analyses are circulated to all TAB members for discussion, highlighting areas where sub-group members did not agree to a common assessment.
- ii. Consolidated analyses are discussed at the subsequent TAB meeting.
- iii. Clarification questions from the full TAB review will be submitted to programmes in writing and/or during live interviews.

e) Further reconciliation

- i. Following programmes’ responses to clarification questions, sub-group organizers will attempt to reconcile any assessments to criterion on which sub-group members had not previously agreed.
- ii. If reconciliation is not possible, then sub-group organizers will leave as-is.
- iii. Sub-group organizers then submit the revised consolidated analyses to TAB Chairperson/Vice-Chairperson.

f) Full assessment consolidation

- i. TAB Chairperson/Vice-Chairperson, in cooperation with all TAB members and with the support of ICAO Secretariat, will use sub-group assessment results to draft a report on recommendations on CORSIA eligible emissions units, for review and discussion at the subsequent TAB meeting.

Arrangements for sub-groups for other operations of TAB

5.8 TAB may identify the need to coordinate work or operations related to TAB's assessments, including to, e.g., fulfil time-limited requests by the ICAO Council or undertake ongoing tasks in parallel with TAB's annual assessments. This includes the following operations¹⁴:

- (a) emissions unit supply analysis
- (b) material change assessments

5.9 Sub-group organizers and any co-organizers who volunteer to coordinate operations of the TAB are responsible for undertaking the tasks needed to fulfil the work as agreed by TAB. These roles are foreseen to involve the following tasks¹³ in coordination with the TAB Chairperson and Vice-chairperson, and Assessment Sub-group organizers and the Secretariat as relevant:

- (a) proposing and organizing the implementation of a work plan and timeline for the operation in line with the TAB Work Programme and Timeline;
- (b) facilitating discussions and/or providing written or verbal status updates, as requested, during relevant teleconferences and TAB Meetings;
- (c) as relevant to the operation, drafting written deliverables with input from the TAB Chairperson and Vice-chairperson, for presentation to and agreement by TAB members.

¹⁴ May be expanded in the future to include additional operations and organizer tasks where TAB identifies the need for coordination.