



**The ICAO ESAF/ WACAF Annual Environmental
Workshop
and
The EASA 3rd Annual SAF Workshop Under the
ICAO - EU ACT-SAF Assistance Project**

**INTERNATIONAL
CIVIL AVIATION
ORGANIZATION**



**Kigali, Rwanda
20-23 April 2026**



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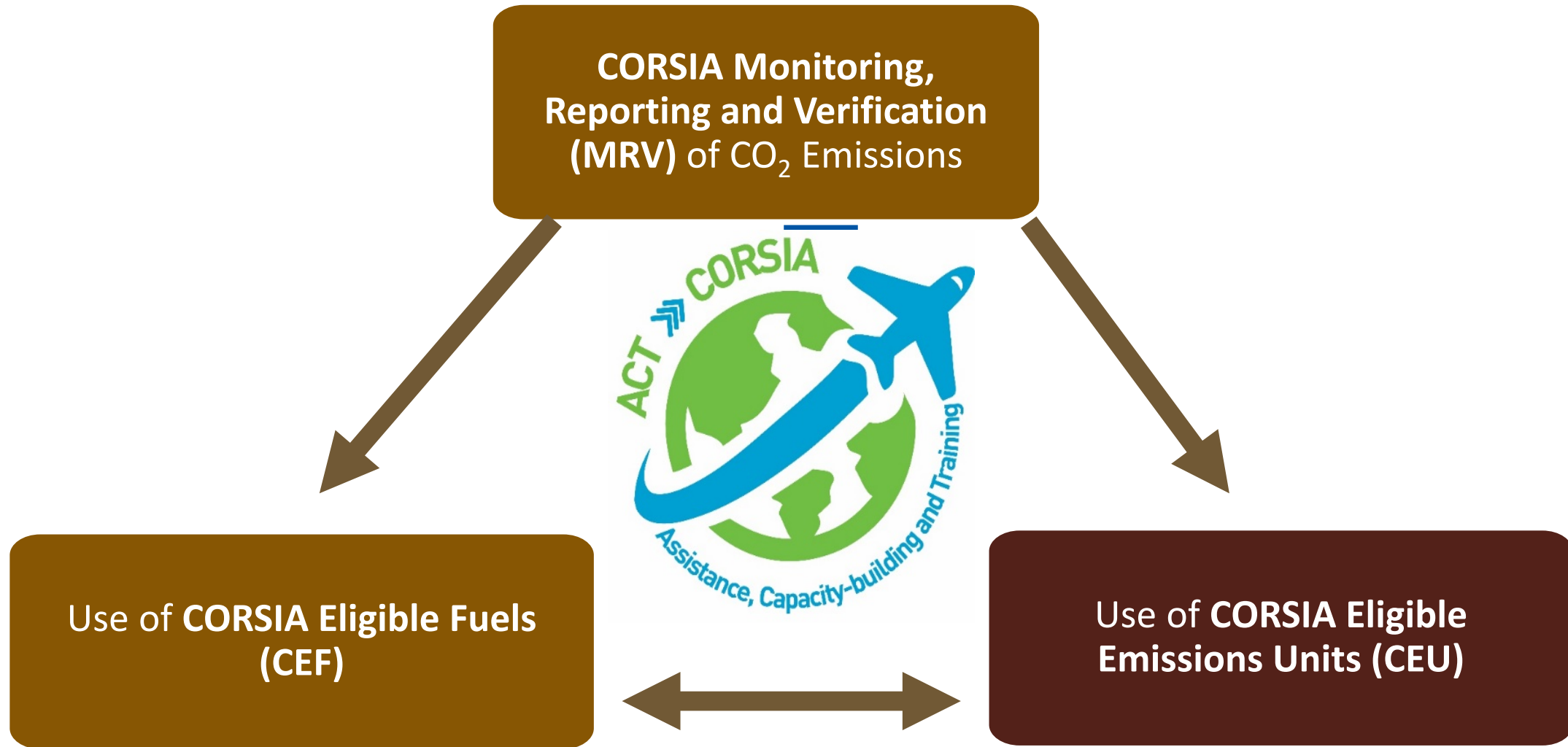


ICAO

CORSIA Eligible Emissions Units and Issuance of Letters of Authorisation (LoAs)

Presenter: Mrs. Chinga Mazhetese
ICAO ESAF Office

CORSIA Structure



CORSIA offsetting requirements (until 2035) could be met by CEF or CEU

CORSIA Eligible Emissions Units



- **CORSIA Eligible Emissions Units (CEEUUs)** are ‘carbon offsets’ that have been approved by the ICAO Council, upon recommendation the Technical Advisory Body (TAB) for their use in CORSIA.
- **CEEUUs** shall meet the **CORSIA Emissions Unit Criteria (EUC)**
- Two ICAO documents referenced in Annex 16, Volume IV, approved by the ICAO Council:
 - ✓ *CORSIA Emissions Unit Eligibility Criteria*
 - ✓ *CORSIA Eligible Emissions Units*



- CORSIA Eligible Emissions Units are determined by the ICAO Council, upon recommendation of an expert group: the **Technical Advisory Body (TAB)**
- CORSIA Eligible Emissions Units meet the **CORSIA Emissions Unit Criteria (EUC)** by:
 - Originating **from programmes** that have procedures and measures in place that **meet the EUC for Program Design Elements**
 - Adhering to the **EUC for Carbon Offset Credit Integrity**, which are also assessed on the basis of programme-level procedures and measures

CORSIA Eligible Emissions Units Criteria



The CORSIA Emissions Unit Eligibility Criteria (EUC) are used by TAB to assess the eligibility of emissions units and make recommendations to the Council, focusing on:

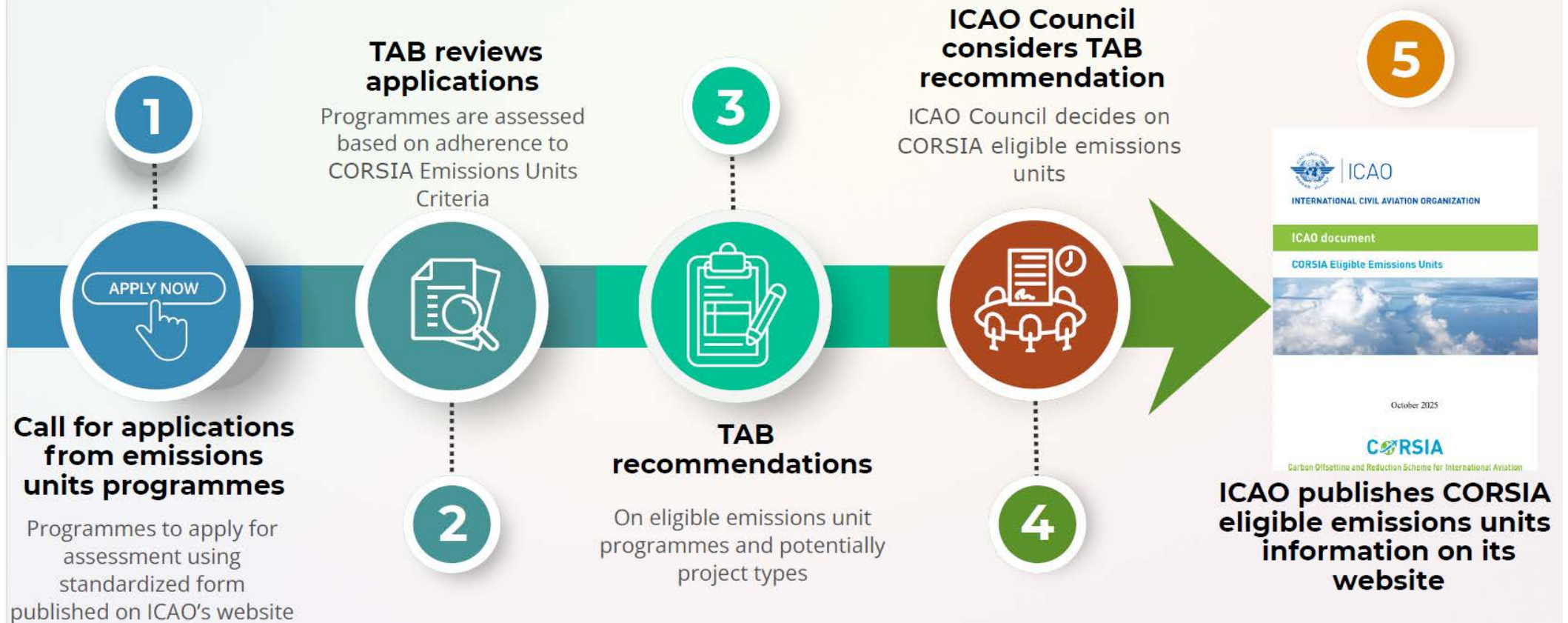
Programme Design Elements Assessment Criteria

| |
|--|
| Clear Methodologies and Protocols, and their Development Process |
| Scope Considerations |
| Offset Credit Issuance and Retirement Procedures |
| Identification and Tracking |
| Legal Nature and Transfer of Units |
| Validation and Verification procedures |
| Program Governance |
| Transparency and Public Participation Provisions |
| Safeguards System |
| Sustainable Development Criteria |
| Avoidance of Double Counting, Issuance and Claiming |

Carbon Offset Credit Integrity Assessment Criteria

| |
|---|
| Are additional |
| Are based on a realistic and credible baseline |
| Are quantified, monitored, reported, and verified |
| Have a clear and transparent chain of custody |
| Represent permanent emissions reductions |
| Assess and mitigate against potential increase in emissions elsewhere |
| Are only counted once towards a mitigation obligation |
| Do no net harm |

Approval Process for CORSIA Eligible Emissions Units



What is the Technical Advisory Body?



In March 2019, the ICAO Council made the following decisions:

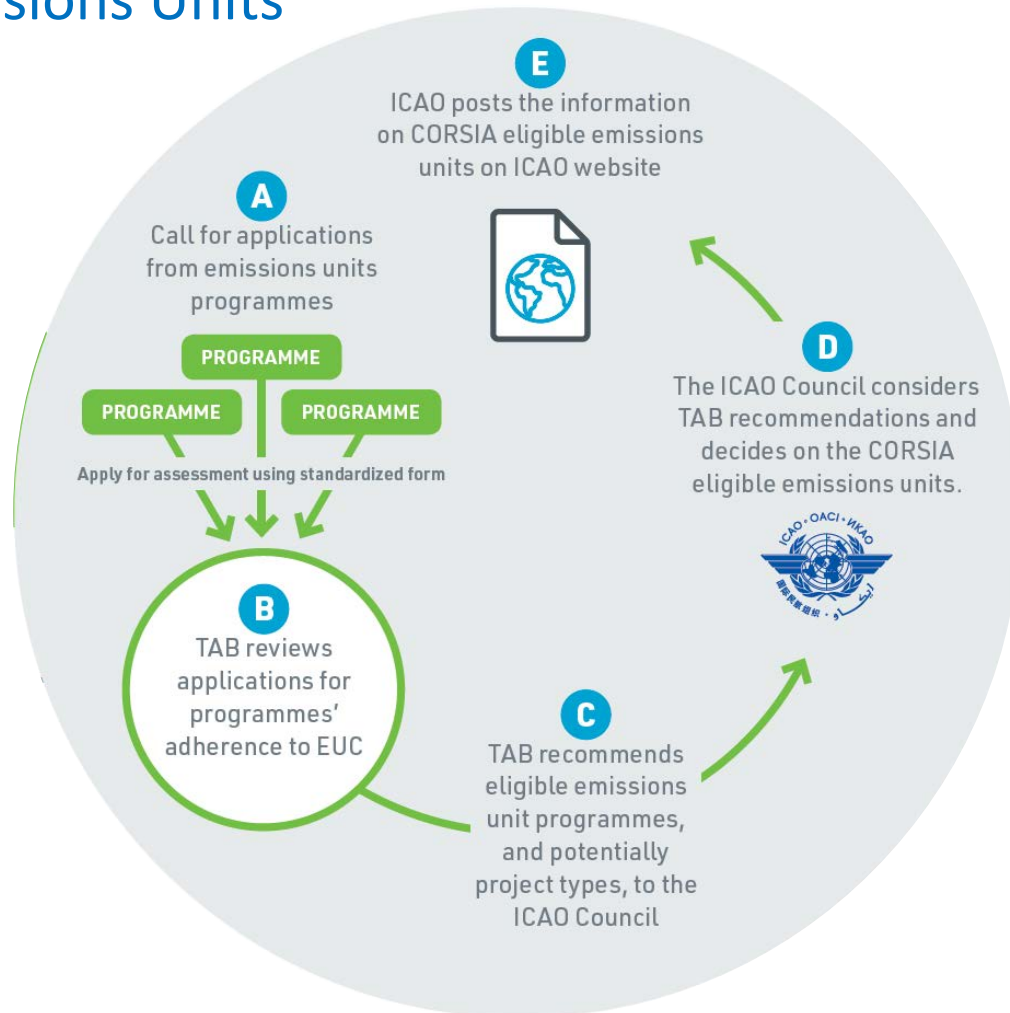
- Approved the CORSIA Emissions Unit Criteria.
- Established the TAB. Consists of 19 members nominated by their States.
- Approved the TAB Terms of Reference (TOR)

Since its establishment, TAB completed yearly assessments of applicants since January 2020 and submitted reports and recommendations to Council accordingly.

TAB website: <https://www.icao.int/CORSIA/ICAO-corsia-tab>

Determining CORSIA Eligible Emissions Units

ICAO process for determining CORSIA Eligible Emissions Units



- A. Application:** Emissions units programmes apply for consideration to be eligible for CORSIA
- B. Assessment:** An expert group, the Technical Advisory Body (TAB), reviews emissions units programmes for their adherence to the CORSIA Emissions Unit Criteria (EUC)
- C. Recommendations:** TAB makes recommendations on CORSIA eligible emissions units to ICAO Council
- D. Decision:** The ICAO Council decides on CORSIA eligible emissions units
- E. Publication:** Information on CORSIA eligible emissions units is posted on the ICAO CORSIA website

What does the TAB assess ?

As requested by Council, the TAB uses the CORSIA Emissions Unit Criteria (EUC) to assess emissions unit programmes:

- An **emissions unit *programme*** administers standards and procedures
 - for developing offset projects, and
 - for verifying and “issuing” offsets (units) created by those projects
- The CORSIA Emissions Unit Eligibility Criteria (EUC) focus on programme-level standards and procedures. TAB’s assessments also focus on the programme level.
- The TAB may also assess a programme’s rule-set as it pertains to specific activity “types”, e.g., sectors or emissions categories, and/or spot-check for thoroughness.

TAB does not assess offset retailers, project developers or individual projects

(See screening criteria in section 7.12 and 7.13 of TAB Procedures)

CORSIA Eligible Emissions Units (2024-2026)



By 2025, ICAO Council considered the TAB recommendations and approved **eight Emissions Unit Programmes to supply CORSIA Eligible Emissions Units for the first phase (2024-2026 compliance period):**

- 1) American Carbon Registry
- 2) Architecture for REDD+ Transactions
- 3) Climate Action Reserve
- 4) Global Carbon Council
- 5) Gold Standard
- 6) Isometric
- 7) Premium Thailand Voluntary Emission Reduction Program
- 8) Verified Carbon Standard

Note:

- *Not all units from these programmes are eligible for use in CORSIA.*
- *Certain emissions units from these programmes are not eligible.*
- *Each programme's Scope of Eligibility is described in the ICAO document 'CORSIA Eligible Emissions Units'*

The eligible emissions units from these programmes are from projects that **started their first crediting period from 1 January 2016**, and generated in respect of **reductions/removals ('vintages') from 2021 to 2026**.

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

By 2025, ICAO Council considered the TAB recommendations and approved **four currently eligible (2024-2026) Emissions Unit Programmes to supply CORSIA Eligible Emissions Units also for 2027-2029 compliance period:**

1) American Carbon Registry



2) Architecture for REDD+ Transactions



3) Gold Standard



4) Verified Carbon Standard



The eligible emissions units from these programmes are from **projects/activities that started their first crediting period from 1 January 2016** , and generated in respect of **reductions/removals ('vintages')** from **2021 to 2029**.

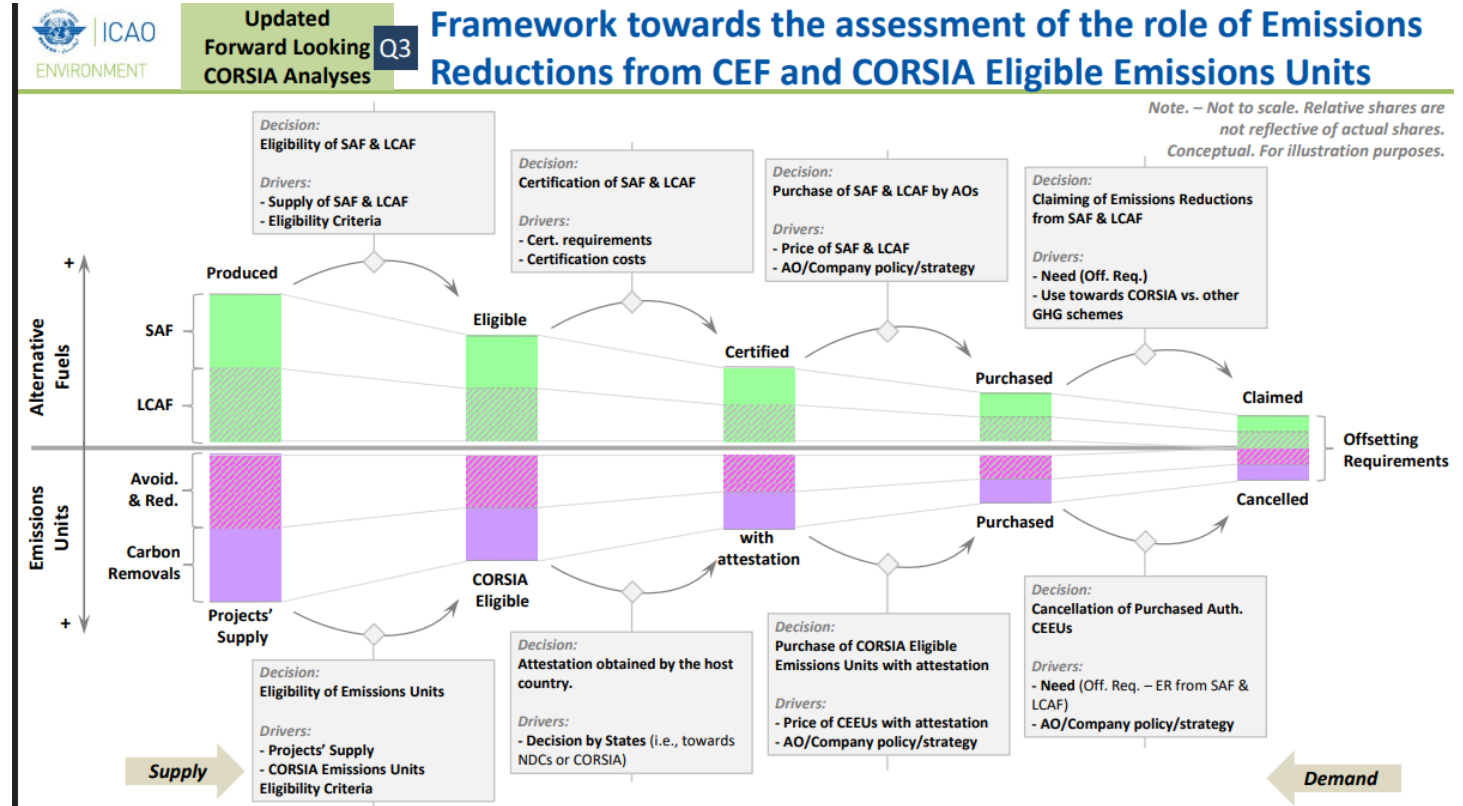
Note:

- *Not all units from these programmes are eligible for use in CORSIA.*
- *Certain emissions units from these programmes are not eligible.*
- *Each programme's Scope of Eligibility is described in the ICAO document 'CORSIA Eligible Emissions Units'*

- **Call for applications for assessment.** ICAO launched a call for applications (9 Feb- 9 Mar 2026) for programmes interested in undergoing an assessment regarding the eligibility to supply CORSIA Eligible Emissions Units for the **2027-2029 compliance period**. ICAO received applications from more than **20 organizations**.
- **Successful applicants** from the 2026 TAB assessment cycle may be recommended for both the **2027-2029 compliance period** and the **2024-2026 compliance period**.
- The results of the 2026 TAB assessment cycle and its recommendations are expected for consideration by the **239th Session of the Council (Oct/Nov 2026)**.

Eligibility vs availability of CEEUs

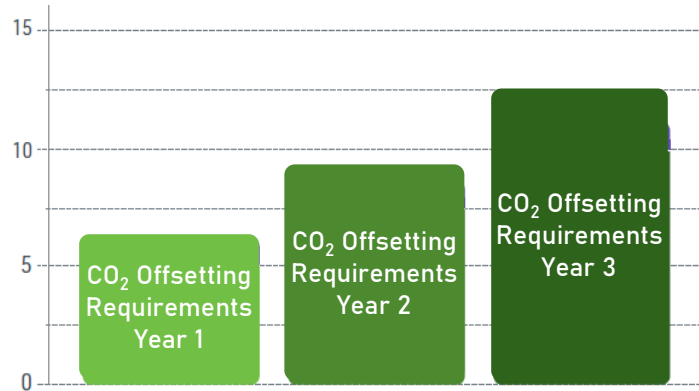
- **Eligibility** of CEEUs is determined by ICAO Council and defined in the ICAO document (*Scope of eligibility*: type of project or activity, exclusions, vintage).
- **Availability** of CEEUs is dependent on the issuance of a host country attestation for the project(s)/units
- **Demand** of CEEUs will be determined by the **total final CO₂ offsetting requirements**, after accounting for the benefits from the use of CORSIA eligible fuels (CEF)
- **Total offsetting requirements** for the CORSIA first phase (2024-2026) are estimated approximately **200 Mt.**



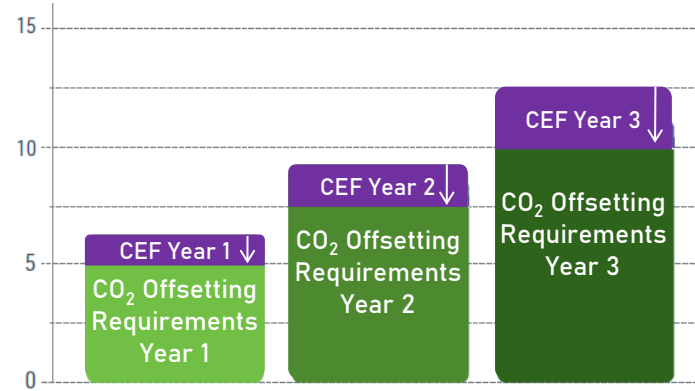
Graph from the 2025 CORSIA periodic review

Fulfilling CORSIA Offsetting Requirements

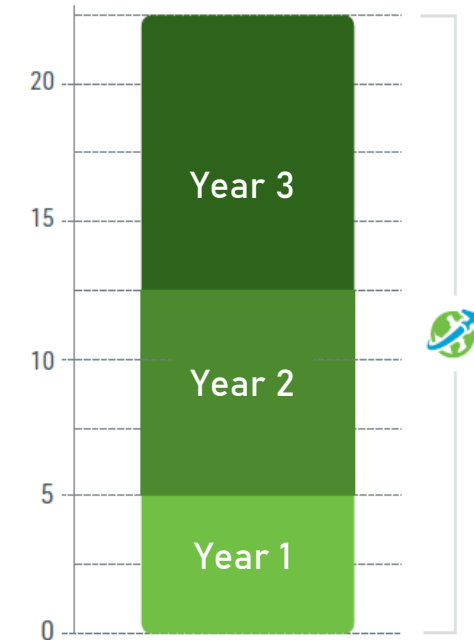
① **CO₂ Offsetting Requirements** calculated by the State for each year



② Emissions reductions claimed from the use of **CORSIA Eligible Fuels (CEF)**



③ **Total Final CO₂ Offsetting Requirements** for a 3-year Compliance Period



Total final CO₂ offsetting requirements will be met by operators through the cancelation of CORSIA eligible emissions units

Availability of CORSIA Eligible Emissions Units / Host Country Authorization



- The **host country attestation*** is a key measure defined by the EUC to **avoid double claiming** of units used in CORSIA.
- Through the LoA, **the host country confirms that CEEUs generated within the scope of eligibility approved by the ICAO Council:**
 - ✓ will be used in CORSIA and are not counted toward any National Determined Contributions (NDCs) under Paris Agreement, **and**
- Will be properly accounted (i.e. applying corresponding adjustments) in its national reports under Paris Agreement.

Programmes that aim to **supplying CEEUs for CORSIA's** are required to obtain the **LoA from the host country** and to make the letter publicly available prior to the label units as eligible and use them in CORSIA.

The decision to issue such LoA is ultimately to be made by the host countries. Once the host country decides to issue the LoA, it may use the **official template** prepared by the UNFCCC secretariat (for voluntary use)

A6.2-TMPL-RPTG-004

| VOLUNTARY STANDARDIZED TEMPLATE ^{1, 2, 3} AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES FROM A COOPERATIVE APPROACH (Version 01.0) | |
|---|---|
| PURPOSE | |
| 1. This document provides the information outlined in paragraph 5 of decision x/CMA.6 in relation to the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach as referred to in decision 2/CMA.3, annex, paragraph 18. ^{4, 5} | |
| 2. This document is: | |
| <input type="checkbox"/> The authorization referred to in decision 2/CMA.3, annex, paragraph 18; or | |
| <input type="checkbox"/> An attachment to the authorization referred to in decision 2/CMA.3, annex, paragraph 18. | |
| I. ELEMENTS OF THE AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOME FROM A COOPERATIVE APPROACH | |
| A: ELEMENTS RELATED TO THE AUTHORIZATION PROCESS | |
| Party: | >> <i>Name of Party as per common nomenclatures.</i> |
| Authorization ID: | >> <i>ID of the authorization as per the tracking system of the authority that provides the authorization.</i> |
| Authorization date: ⁶ | Click or tap to enter a date. |
| Version: | 01.0 |
| Date of last change to the authorization, if applicable: | Click or tap to enter a date. |
| Effective date of the change to the authorization: ⁷ | Click or tap to enter a date. |
| Duration of the authorization: ⁸ | Start date: Click or tap to enter a date. |

<https://unfccc.int/sites/default/files/resource/Authorization%20template.docx>

ICAO Member States are encouraged to issue their authorization letters in advance of the **deadline** for aeroplane operators to cancel CEEUs for the first phase **(January 2028)**

* Also known as **host country 'authorization'** under the UNFCCC Paris Agreement, Article 6.

CEEU in programmes' registries

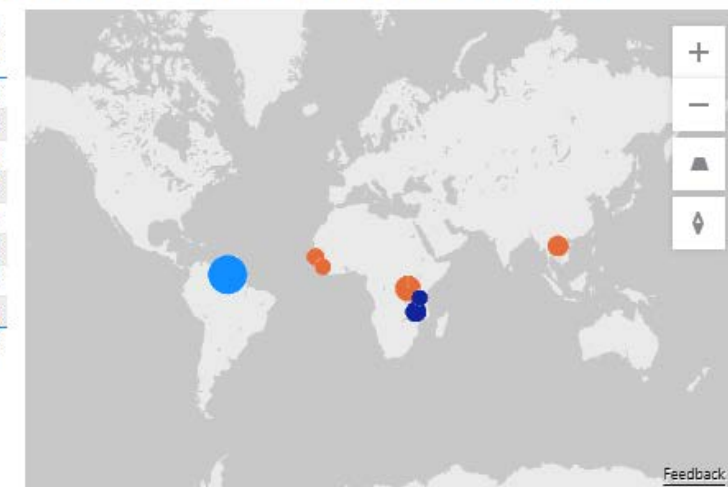
- As of 9 March 2026, approved programmes have labelled 32.4 million of units (vintage from 2021) as CORSIA eligible for First Phase
- This means these units have been verified, issued and labelled as CORSIA eligible and have met all CORSIA criteria, **including avoidance of double claiming** (e.g. letter of authorization by the host country)
- The ICAO Secretariat has launched a new **CORSIA EEUs dashboard** with this information, available on the CORSIA website, which will be updated monthly.
- Such CEEUs may be available for aeroplane operators to meet their offsetting requirements.
- Aeroplane operators are encouraged to contact the programmes directly to know the market availability of such units.

CORSIA Implementation Overview

CORSIA Eligible Emissions Units

CORSIA Eligible Emissions Units (Issued by Programme Registries) – As of 9 March 2026

| Host Country | Program Registry | Quantity of CEEUs (tonnes) |
|--------------|------------------|----------------------------|
| Gambia | VCS | 196,652 |
| Guyana | ART | 24,963,214 |
| Lao | VCS | 1,276,305 |
| Malawi | GS | 1,376,880 |
| Rwanda | GS | 51,199 |
| Rwanda | VCS | 4,577,464 |
| Sierra Leone | VCS | 2,078 |
| Tanzania | GS | 2,806 |
| Total | | 32,446,598 |



Program Registry ● ART ● GS ● VCS

The information presented here is the amount of **CORSIA Eligible Emissions Units (CEEU)** that have been issued by those emissions unit programmes approved by the ICAO Council to supply CEEUs for the CORSIA first phase (2024 – 2026 compliance period), extracted directly from public websites of the programmes' registries.

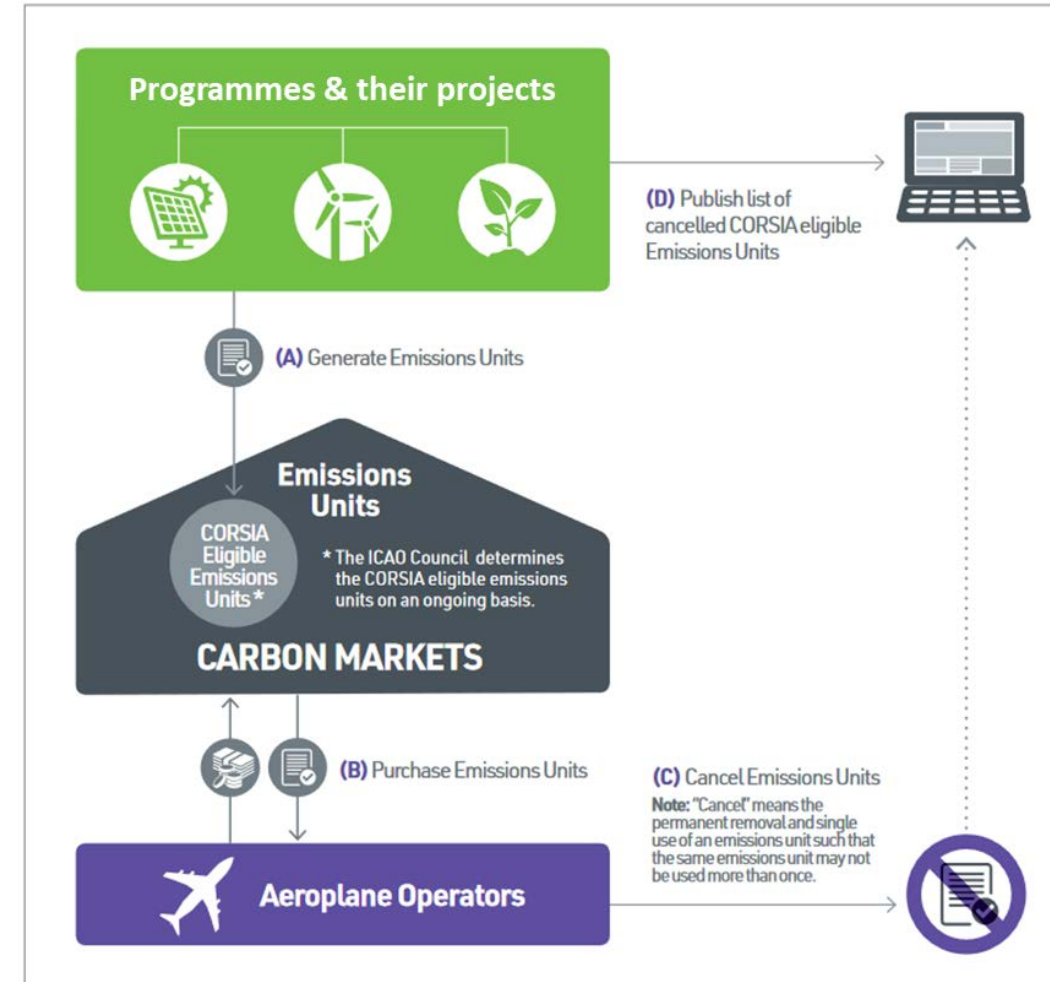
The quantities refer to units **verified, issued and labelled as CORSIA eligible by the programmes**, which may be used to comply with CORSIA offsetting requirements. The labelled units meet CORSIA criteria on avoidance of double claiming (e.g. Letter of Authorization by the host country). Some of the units may have already been cancelled in the programmes' registries. The quantity of CEEUs does not include any forecasted/in the pipeline units linked to a published Letter of Authorization by the host country.

Aeroplane Operators should contact the programmes directly for information on the market availability of those CEEUs.

Steps to purchase and cancel CEEUs

To fulfil its CORSIA offsetting requirements for a compliance period, an aeroplane operator must **purchase and cancel** CORSIA eligible emissions units (CEUs) equivalent to its **total final CO₂ offsetting requirements**:

- **Generate:** CEUs are generated by eligible CEU programmes that meet the CORSIA eligibility criteria **(A)**
- **Purchase:** Operators purchase CEUs from the international carbon market **(B)** on a per-tonne basis, where 1 Emissions Unit = 1 tonne of CO₂e
- **Cancel:** Operators cancel CORSIA eligible emissions units. The cancellation of CEUs takes place within a registry designated by a CORSIA Eligible Emissions Units programme **(C)**
- **Publish:** For transparency, operators request each CORSIA Eligible Emissions Unit Programme Registry to make visible the cancellation information on the registry's public website **(D)**



ICAO document “*CORSIA Eligible Emissions Units*”



In the ICAO document “*CORSIA Eligible Emissions Units*”, each eligible programme is listed with four sections, defining the nature of its eligibility:

A. Programme-designated Registry

- Lists the programme’s registry or registries and link(s) to each registry system
- Specifies further requirements for each Programme-designated Registry system
- Confirms receipt of the Application Form, Appendix D – *Emissions Unit Programme Registry Attestation*.

B. Eligibility Timeframe

- Identifies the CORSIA period(s) when specified units from listed programme are eligible for use toward CORSIA offsetting requirements. Currently, the listed programmes’ units are eligible for use toward CORSIA offsetting requirements in the pilot phase (2021-2023 compliance period) and/or first phase (2024-2026 compliance period).

C. Eligible Unit Dates

- Identifies the date(s) associated with the creation of eligible units by a listed programme

D. Scope of Eligibility

- Specifies any limitations and parameters that apply to the scope of a listed individual programme’s eligibility in CORSIA, defining also exclusions (if any) of the eligibility of certain emissions units according to, e.g., their activity type, unit type, methodology, programme element, procedural class.

Gold Standard (GS)

| | |
|--------------------------------|--|
| Programme-designated Registry: | GSF Impact Registry ^{4,5} https://registry.goldstandard.org/projects?q=&page=1 |
| Eligibility Timeframe: | Eligible for cancellation for use toward CORSIA offsetting requirements in the 2027 – 2029 compliance period |
| Eligible Unit Dates: | Issued to activities that started their first crediting period from 1 January 2016 ⁶ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029 |
| Scope of Eligibility: | The Gold Standard verified emissions reductions (VERs), 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 |

<https://registry.goldstandard.org/projects?q=&page=1>

Assessment of Paris Agreement Crediting Mechanism (PACM) – Article 6.4

In 2023, The Council requested *“that TAB undertake an assessment of the Paris Agreement Article 6.4 mechanism as soon as practicable, ... for eligibility under the CORSIA EUC.”*

In 2026, TAB will start the assessment of the programme’s elements that are complete, recognizing that there are some key elements, such as the PACM Registry, that are still not operational. TAB will provide an update of the progress of this assessment to the Council in October/November 2026

Supply analysis for CORSIA Eligible Emissions Units

On the basis of its recommendations on programme eligibility, TAB presents to the Council regular updates on potential supply of CORSIA Eligible Emissions Units

The supply analysis presented in October 2025: **8 fully eligible programmes** have the potential to issue up to around 780 million–1.5 billion CEEUs for mitigation years 2021-2026, if such units were **to obtain host country attestation.**

- **CORSIA Eligible Emissions units:** emissions units (*'carbon offsets'*) approved by the ICAO Council, upon recommendation the TAB for their use in CORSIA and have met the CORSIA Emissions Unit Criteria (EUC). Described in the ICAO document.
- **Generated units:** actual number of emissions units that have been monitored and reported under a project activity over a period of time (*vintage*).
- **Vintage:** year/period of time when the emissions reduction or carbon removal actually occurred.
- **Verified units:** generated emissions units that have been verified by a third-party entity.
- **Issued units:** emissions units that have been officially created and recorded in a programme's registry after the verification.
- **Authorized units:** emissions units covered under a Letter of Authorization by the host country. This concept can be applicable to issued units or **expected units** (not yet generated but estimated *ex-ante* based on the methodology of the project).
- **Units labelled as CORSIA eligible:** issued units that received a CORSIA label¹ in the programme's registry, after meeting the Scope of Eligibility defined in the ICAO document, including the CORSIA criteria on avoidance of double claiming (e.g. Letter of Authorization).
- **Cancelled/Retired units:** emissions units that have been permanently removed from circulations after being used for offsetting/compensation and cannot be used or traded again.

¹ Please note that the eligibility label could be applied months/years after the issuance of units.

Thank You

