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WEBINAR:

*Understanding CORSIA Eligible Emissions Units
and TAB Re-assessment Process*

11 February 2025

ICAO Secretariat

TAB Chairperson and Vice-Chairperson





Part I

- a) Background on CORSIA– **by ICAO Secretariat**
- b) TAB assessment process – **by TAB Chairperson and Vice-Chairperson**

Part II

- a) **2025 Re-assessment: timeline and key documents – by TAB Chairperson and Vice-Chairperson**
 - i. Timeline
 - ii. How to apply for TAB re-assessment – Understanding re-application Forms and relevant documentation
- b) **Q &A period – by TAB Chairperson and Vice-Chairperson**



Part
I

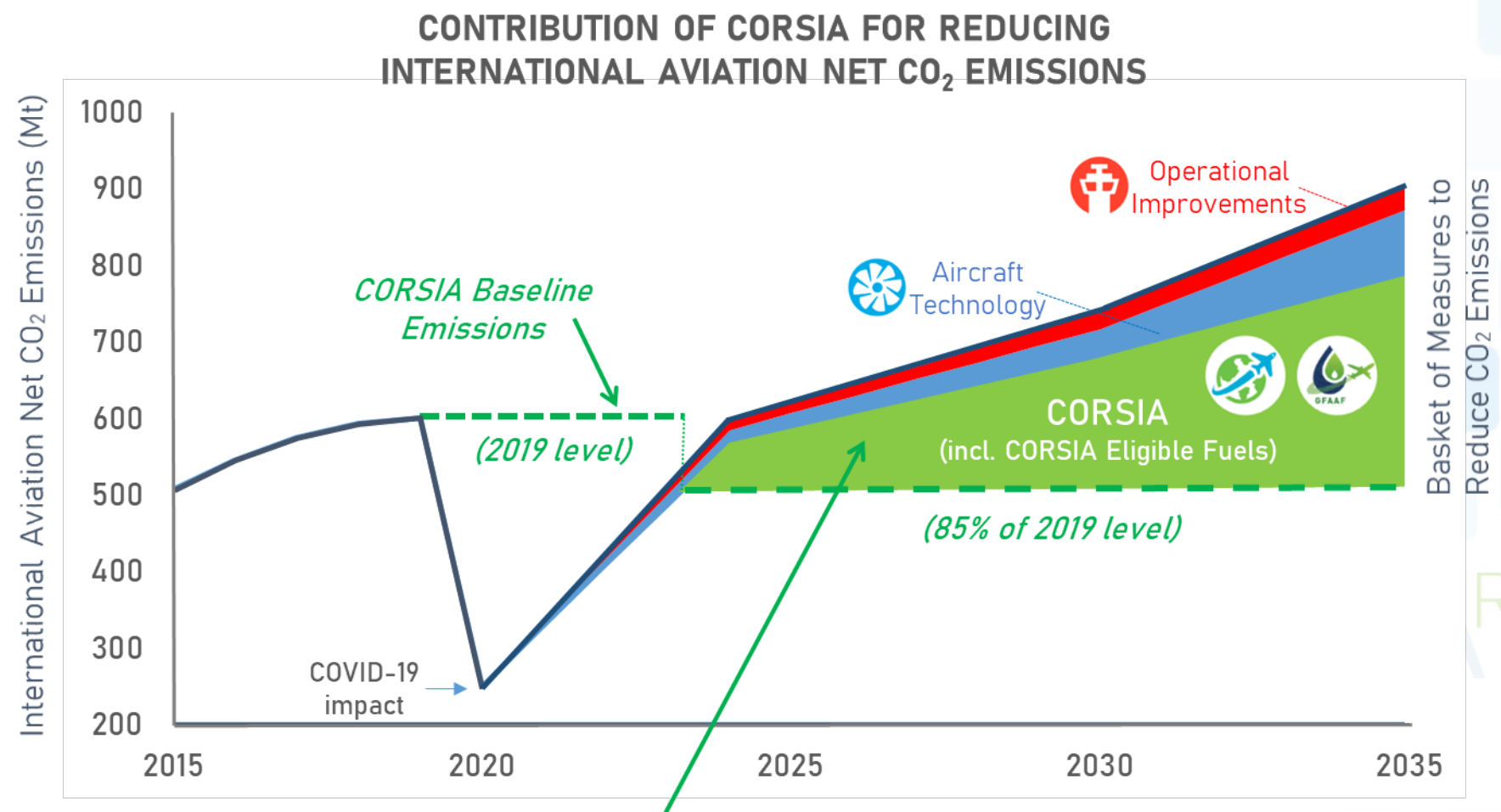
Background: CORSIA, eligible emissions units and TAB



I. a) Background on CORSIA and eligible emissions units

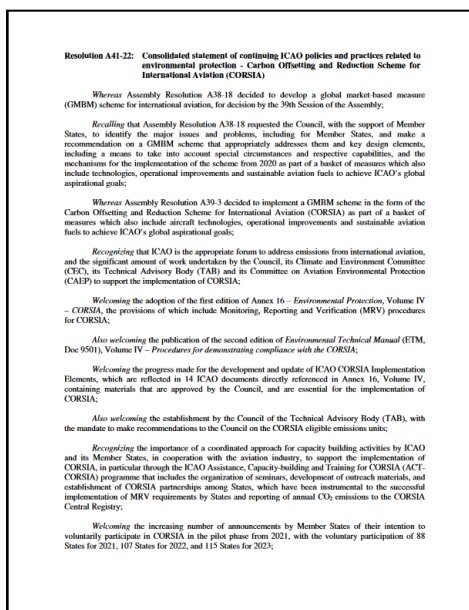
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CORSIA was adopted by the 39th ICAO Assembly (2016) as the **first global market-based measure** for any industry sector

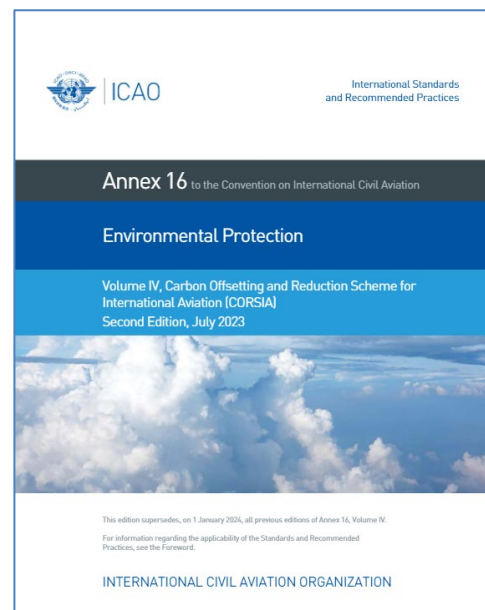


CORSIA addresses the remaining “emissions gap” to achieve Carbon Neutral Growth 2020

CORSIA Implementation Package



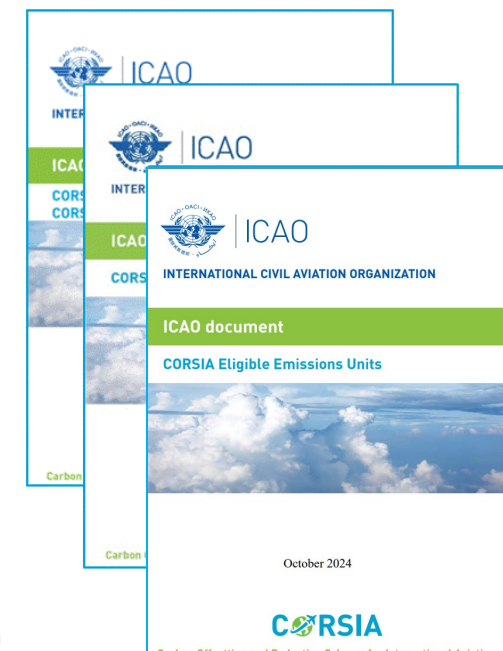
Assembly
Resolution A41-22



Annex 16,
Volume IV
(2nd edition)



Doc 9501 (ETM),
Vol. IV (CORSIA)
(3rd edition)



CORSIA Implementation
Elements and ICAO CORSIA
documents

- **CORSIA Implementation Element: *CORSIA Eligible Emissions Units***

- Reflected in two ICAO documents referenced in Annex 16, Volume IV:
 1. *CORSIA Emissions Unit Eligibility Criteria*
 2. *CORSIA Eligible Emissions Units*
- Both ICAO documents have been approved by the ICAO Council
 - » *CORSIA Emissions Unit Eligibility Criteria*:
<https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>
 - » *CORSIA Eligible Emissions Units* : <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>



- **CORSIA Eligible Emissions Units are determined by the ICAO Council, upon recommendation of the Technical Advisory Body (TAB)**
- **CORSIA Eligible Emissions Units meet the CORSIA Emissions Unit Criteria (EUC)**



What is the Technical Advisory Body (TAB)?

- In March 2019, the ICAO Council made the following decisions:
 - Approved the Emissions Unit Criteria (EUC) to be used by the TAB
 - Established the Technical Advisory Body (TAB), consisting of 19 members nominated by their States and approved by Council
 - Approved the TAB Terms of Reference (TOR), with the tasks of the TAB:
 - » ... undertake the assessment of emissions unit programmes against the emissions units criteria
 - » ... develop recommendations on the list of eligible emissions unit programmes (and potentially project types) whose emissions units would be eligible for use under the CORSIA, for consideration by the Council
- Since its establishment, TAB completed yearly assessments of applicants since January 2020, and submitted reports and recommendations to Council accordingly:
<https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

The CORSIA EUC 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

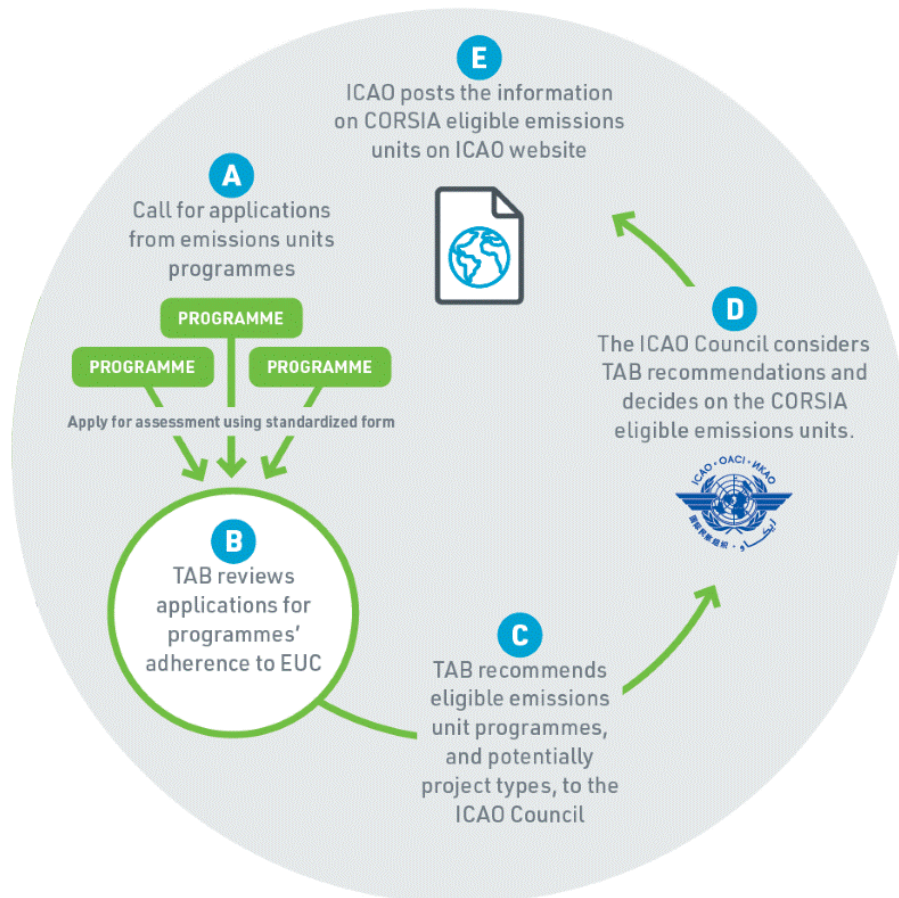
Represent permanent emissions reductions

Assess and mitigate against potential increase in emissions elsewhere

Are only counted once towards a mitigation obligation

Do no net harm

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



I. b) TAB assessment process

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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)

- At the beginning of each year, TAB invites interested emission unit programmes to submit their applications for assessment.
- In 2025, **TAB will re-assess programmes that are already eligible** for the CORSIA first phase, to recommend whether extend their eligibility to supply CORSIA Emissions Units for the 2027 – 2029 compliance period (part of the CORSIA second phase).
- TAB has developed a **new Re-application form** for its re-assessment cycle. The new form incorporates updated *Guidelines* approved by the ICAO Council in March 2024 and restructures the questions based on TAB's experience to date.
- **Other programmes (not yet eligible) are invited to apply in February 2026** for the 2027-2029 compliance period.
 - TAB will present its recommendations thereon in October/November 2026.
 - Successful programmes may also be approved retroactively for the first phase, which is well before the 31 January 2028 deadline for airlines to cancel units.

(For more information on the three-year cycle, see section 7.8.1 of TAB Procedures)

- Documents on the TAB website play an integrated role in informing and defining how TAB assess the applications and the eligibility of CORSIA Eligible Emissions Units, including :
 - **(Re-)Application Form and Annexes** *(described later in this presentation)*
 - **Clarifications of TAB's criteria interpretations**
 - **TAB Terms of Reference**
 - **TAB Procedures**
- TAB website: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

- After receiving the (re-)application form, TAB starts the assessment process according to its *Procedures*.
- TAB assessment begins in **five sub-groups**. Each sub-group specializes in one sub-set of the EUC:
 - **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; Offset Credit Issuance and Retirement Procedures; 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; Offset Credit Issuance and Retirement Procedures
 - **Sub-group 4: *Permanence and Leakage***
 - **Sub-group 5 (*Avoidance of Double-counting*)**: Avoidance of Double Counting, Issuance and Claiming; Only counted once towards a mitigation obligation
- To conduct its assessment, TAB uses Assessment Tables that “mirror” each question in the re-application Form (to assess each applicant according to ~140 indicators)

Process for TAB assessment of applications

- During the assessment process, applicant organizations must provide information and evidence to TAB to support its assessment of eligibility. This is through:
 - Information in (re-) **Application Form and its Appendices**
 - After the applications, TAB interacts with applicants through:
 - » **Written clarification questions and answers**, between TAB and applicants (through the Secretariat)
 - » **Live interviews with applicants**, if/as needed to resolve outstanding questions
- TAB assesses all the information submitted/shared by programmes in sub-groups, also considering any **public comments** received on the relevant application.
- The consolidated findings of sub-groups are then discussed in the full TAB to resolve any outstanding questions before making recommendations on eligibility of programmes.
- TAB recommendations are presented to the Council for its consideration and final decision on eligibility of programmes to supply CORSIA emissions units.



- ICAO Council will decide the eligibility of CORSIA emissions units, considering TAB assessment and recommendations
- Upon Council’s decision, emission unit programmes will receive notifications of the results of their application.
- After the Council’s approval, eligible programmes are requested to accept the “**Terms of Eligibility**”. Then, CORSIA eligible emissions units will be included in the ICAO document titled “**CORSIA Eligible Emissions Units**”: <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>
- Past TAB recommendations are available on the TAB website: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

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.

CORSIA Eligible Emissions Units (for First Phase)

ICAO Council considered the TAB recommendations and approved **six 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) The Gold Standard 
- 6) 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

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

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 2026**.



Part
II

2025 Re-assessment

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II. a) Timeline and key documents

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2025 TAB Assessment Timeline

- **Call for applications for re-assessment.** Open to programmes already eligible for the CORSIA first phase, to re-assess their eligibility to supply CORSIA-Eligible Emissions Units for the **2027-2029 compliance period** (part of the CORSIA ‘second phase’):
 - The re-application period is open from **3 February to 3 March 2025**.
- Eligible and conditionally eligible programmes have two deadlines in 2025 for reporting material changes to ICAO, if any: by **3 March 2025** and by **1 August 2025**.
- The results of the 2025 TAB assessment cycle and its recommendations are expected for consideration by the **236th Session of the Council (Oct/Nov 2025)**.
- In **early 2026**, TAB will launch a **first call for new applications** for eligibility for the **2027-2029 compliance period**.



2025 TAB Assessment Timeline

2025 TAB Work Programme

Activities	January			February			March			April			May			June			July			August			September			October			November			December																	
	Jan-06	Jan-13	Jan-20	Jan-27	Feb-03	Feb-10	Feb-17	Feb-24	Mar-03	Mar-10	Mar-17	Mar-24	Mar-31	Apr-07	Apr-14	Apr-21	Apr-28	May-05	May-12	May-19	May-26	Jun-02	Jun-09	Jun-16	Jun-23	Jun-30	Jul-07	Jul-14	Jul-21	Jul-28	Aug-04	Aug-11	Aug-18	Aug-25	Sep-01	Sep-08	Sep-15	Sep-22	Sep-29	Oct-06	Oct-13	Oct-20	Oct-27	Nov-03	Nov-10	Nov-17	Nov-24	Dec-01	Dec-08	Dec-15	Dec-22
1st Quarter 2025																																																			
1.1	Call for submissions: 2025 re-assessment and MCA (3 February - 3 March 2025)			[Shaded]																																															
1.2	Deadline (03 March 2025) for programme change notification forms to be considered at 236th Council Session (Oct/Nov 2025)			[Shaded]																																															
1.3	ICAO webinar for 2025 applications for re-assessment (11 Feb 2025)			[Shaded]																																															
1.4	2025 TAB Assessment cycle																																																		
1.5	234th Council Session: Consideration of TAB recommendations - Fall 2024 assessment			[Shaded]																																															
2nd Quarter 2025																																																			
2.1	Call for public comments - 2025 re-assessment cycle and MCA submitted in March 2025			[Shaded]																																															
3rd Quarter 2025																																																			
3.1	Deadline (01 August 2025) for programme change notification forms to be considered at 237 th Council Session (March 2026)																		[Shaded]																																
4th Quarter 2025																																																			
4.1	236th Council Session: Consideration of TAB recommendations on programmes submitting programme change notification forms (submitted in March 2025) and 2025 re-assessment																											[Shaded]																							

The programmes applying for re-assessment must submit the following documents:

- **2025 Re-application Form** – for programmes that are already eligible for the CORSIA First Phase and seek to extend their eligibility ***updated***;

AND

- **The required appendices:**

- **Appendix A** – Emissions Unit Criteria and *Guidelines for Criteria interpretation* ***updated***;
 - » For information only – nothing for programmes to fill out
- **Appendix B** – Programme *Assessment Scope* (.xlsx)
 - » Where programmes list the programme elements submitted for TAB's assessment
- **Appendix C** - Programme *Exclusions Scope* (.xlsx)
 - » Where programmes list the programme elements excluded from TAB's assessment
- **Appendix D** – Emissions Unit Programme Registry Attestation
 - » Where programmes attest to and describe their consistency with registry requirements

2025 Re-application Form

- Required for programmes that are already eligible for CORSIA first phase
- Each section of the form corresponds to the EUC and the updated *Guidelines for Criteria Interpretation* (contained in *Appendix A—Supplementary Information*)
- Contains a series of check boxes, narrative questions, and requests for “evidence” that programme procedures are in place and available for use.
- Each question requires the following:
 - A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed)
 - B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*)

Criteria: Safeguards system and Do no net harm

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

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

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

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

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

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

Complete responses to applications questions include three components:

1) *Written summary response*

2) *Supporting evidence:*

- ✓ Copy / paste the relevant text from programme documents into the form
- ✓ Include citations and web links to the supporting documentation
- ✓ If applicable, attach supporting documentation, with instructions for finding the relevant evidence in those documents

3) *Any planned programme revisions: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance, etc.):*

- ✓ Proposed revision(s);
- ✓ Process and proposed timeline to develop and implement the proposed revision(s);
- ✓ Process and timeline for external communication and implementation of the revision(s).

Example: Preferred approach to providing supporting evidence that could meet expectations for complete responses to a question:

“The Programme ensures its consistency with this requirement by requiring / undertaking / etc. the following:

[Summary response: paragraph(s) introducing and summarizing specific programme procedures relevant to question]

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

The full contents of these procedures can be found in *[Document title, page X, Section X, paragraphs X-X]*. This document is publicly available at this weblink: *[[weblink](#)].”*

Appendix B - Programme Assessment Scope

Appendix C - Programme Exclusions Scope

- Both are .xlsx documents, ask applicants to list the programme elements that are described in and/or excluded from their (re-)application forms
- To identify the elements that are within or beyond TAB's assessment and recommendations

SHEET A: DESCRIBED ACTIVITIES *(Here, list activities supported by the programme that are described in this form for further assessment)*

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
e.g. Waste, Energy	e.g., Landfill methane capture; Coal mine methane capture;	e.g., Project-level only; Programmes of activities; Sector-scale	e.g., Global; Non-Annex I-only; Country X only

SHEET B: METHODOLOGIES / PROTOCOLS LIST *(Here, list all methodologies / protocols that support activities described in Sheet A)*

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
e.g. "Methodology to XYZ..."	e.g., ABC-123-V.20-XXX	e.g., V2.0	1/1/18			

- Appendix D – Emissions Unit Programme Registry Attestation

- To be signed by programme and registry administrators, accepting terms for the provision of registry services under CORSIA
- Registry representatives provide evidence of requirements indicated in the Registry Attestation

	<p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p>	<input type="checkbox"/> YES
7.1	<p>Describe how the Registry ensures its ability to implement these provisions:</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	



II. b) Q & A period

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North Atlantic
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Middle East
(MID) Office
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Southern African
(ESAF) Office
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Asia and Pacific
(APAC) Sub-office
Beijing

Asia and Pacific
(APAC) Office
Bangkok



THANK YOU