



ICAO

INTERNATIONAL CIVIL AVIATION ORGANIZATION

ICAO document

CORSIA Eligible Emissions Units



October 2024



Carbon Offsetting and Reduction Scheme for International Aviation

PROPOSED AMENDMENTS TO THE ICAO DOCUMENT “CORSIA ELIGIBLE EMISSIONS UNITS”

This ICAO document is referenced in Annex 16 — *Environmental Protection*, Volume IV — *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*. This ICAO document is material approved by the ICAO Council for publication by ICAO to support Annex 16, Volume IV and is essential for the implementation of the CORSIA. This ICAO document is available on the ICAO CORSIA website and may only be amended by the Council.

The table below shows the amendments to this ICAO document over time.

Amendments to the ICAO document “CORSIA Eligible Emissions Units”

<i>Edition</i>	<i>Amendment</i>	<i>Date</i>
1 st Edition		28 April 2020
2 nd Edition	The Gold Standard requested to change its <i>Scope of Eligibility</i> in order to exclude units issued from micro scale activities where an accredited entity has not carried out validation and verification. The updated <i>Scope of Eligibility</i> for The Gold Standard is reflected in this edition.	26 June 2020
3 rd Edition	The China GHG Voluntary Emission Reduction Program confirmed its acceptance of <i>Terms of Eligibility</i> . The updated status of China GHG Voluntary Emission Reduction Program is reflected in this edition.	27 August 2020
4 th Edition	Addition of Architecture for REDD+ Transactions and changes in the Scope of Eligibility for American Carbon Registry, The Climate Action Reserve, Gold Standard, and Verified Carbon Standard.	18 November 2020
5 th Edition	Addition of Global Carbon Council and extension of <i>Eligible Unit Dates</i> for American Carbon Registry.	12 March 2021
6 th Edition	Extension of Eligible Unit Dates for Architecture for REDD+ Transactions and changes in the Scope of Eligibility for Verified Carbon Standard.	03 November 2021
7 th Edition	Change in nomenclature in the Scope of Eligibility for the Verified Carbon Standard	14 March 2022
8 th Edition	Addition of the Forest Carbon Partnership Facility Program.	25 November 2022
9 th Edition	Addition of Emissions Unit Programmes approved to supply CORSIA Eligible Emissions Units for 2024-2026 compliance period (First Phase of CORSIA)	24 March 2023
10 th Edition	Addition of two Emission Unit programmes approved to supply CORSIA Eligible Emissions Units for 2021-2023 compliance period (Pilot Phase of CORSIA)	8 November 2023
11 th edition	Changes in the Scope of Eligibility for American Carbon Registry, Architecture for REDD+ Transactions, and The Climate Action Reserve	14 March 2024

12 th edition	Addition of four Emission Unit programmes approved to supply CORSIA Eligible Emission Units for 2024–2026 compliance period (First Phase of CORSIA)	28 October 2024
--------------------------	---	-----------------

CORSIA ELIGIBLE EMISSIONS UNITS

The following Emissions Unit Programmes are approved by the ICAO Council to supply CORSIA Eligible Emissions Units for the 2021- 2023 compliance period (pilot phase) and/or the 2024 – 2026 compliance period (first phase), as described in sections I and II, respectively (below). This ICAO document also identifies the registries designated by CORSIA Eligible Emissions Unit Programmes for the purpose of fulfilling the provisions set out in the CORSIA-related ICAO Standards and Recommended Practices¹. CORSIA Eligible Emissions Units are identified as such by each Emissions Unit Programme, according to each programme’s respective Scope of Eligibility referred to in this ICAO document, including to reflect Eligible Unit Dates and any specifications regarding activity² and/or unit types, methodologies, programme elements, and/or procedural classes.

I. CORSIA Eligible Emissions Units for the 2021 -2023 Compliance Period (Pilot Phase), by Programme

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry ³ https://americancarbonregistry.org/how-it-works/membership
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) California and Washington Registry Offset Credits (ROCs) b) California Early Action Offset Credits (EAOs)

¹ See Chapter 4 of Annex 16 — *Environmental Protection*, Volume IV — *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)* <https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx>

² “*Activity(ies)*”: Used throughout this ICAO document to refer to 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. The term is used without prejudice to the scale of implementation (e.g., an individual project, grouped or aggregated projects or programmes of activities, national or subnational programmes).

³ The programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in this document, and to enable the public identification of cancelled units that are used toward CORSIA offsetting requirements if the registry does not already feature this capability. This should be done consistent with the capabilities described by the programme in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registries.

⁴ According to the crediting period start date specified at the time of registration.

- c) ERTs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated⁶ to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped.
- d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷.

Architecture for REDD+ Transactions (ART)

Programme-designated Registry:	ART Registry ³ https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	ART credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: ART credits issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have <u>not</u> been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming ⁷

BioCarbon Fund for Sustainable Forest Landscapes (ISFL)

Programme-designated Registry:	Carbon Assets Tracking System (CATS) ³ https://cats.worldbank.org/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period

⁵ Referring to countries that are pursuing elements of REDD+ as defined in key decisions relevant for reducing emissions from deforestation and forest degradation in developing countries (REDD+), including the Warsaw Framework for REDD+.

⁶ According to estimates specified at the time of activity registration.

⁷ Refers to the “Host country attestation to the avoidance of double-claiming” guideline for interpretation of the “Only counted once towards a mitigation obligation” criterion, in [Application Form Appendix A - Supplementary Information](#), paragraph 3.7.

Eligible Unit Dates: Issued to activities that started their first crediting period from 1 January 2016⁴ and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility: Emission Reduction (ERs) generated under ISFL ER programs, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

All emissions units issued to programs that do not have in place a Reversal Management Mechanism, including a Periodic Monitoring and Third-Party Verification Mechanism, that ISFL approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least 31 December 2037 and ideally longer, according to 1) ISFL's summary of measures for determining this "equivalence", and 2) the Mechanisms' consistency with the procedures that ISFL conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and Guidelines for Criteria Interpretations, with an emphasis on the following:

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

China GHG Voluntary Emission Reduction Program

Programme-designated Registry: Registry of the GHG Voluntary Emissions Reduction Program³
<http://registry.ccersc.org.cn/login.do>

Eligibility Timeframe: Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period

Eligible Unit Dates: Issued to activities that started their first crediting period from 1 January 2016⁴ and in respect of emissions reductions that occurred through 31 December 2020

Scope of Eligibility: China Certified Emissions Reductions (CCERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

CCERs issued to activities in the following categories:

- a) Afforestation and Reforestation
- b) Carbon Capture, Utilization, and Storage (CCUS)
- c) Management and abatement of N₂O emissions from caprolactam, nitric and adipic acid plants
- d) Management of agricultural operations to reduce emissions-
- e) Management of fertilizers application
- f) Mitigation of fluorinated gases emissions used in semiconductor manufacturing
- g) Mitigation of HFC emissions used as refrigerant and blowing agent
- h) Mitigation of SF₆ emissions used as insulating gas in electrical equipment
- i) Production of refrigerant gas HCFC22.

Clean Development Mechanism (CDM)

Programme-designated Registry:	CDM Registry ^{3,8} https://cdm.unfccc.int/Registry/index.html United Nations Voluntary Cancellation Platform ³ https://offset.climateutralnow.org/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	Certified Emissions Reductions (CERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: CERs issued to Afforestation and Reforestation activities, including as temporary CERs (tCERs) and long-term CERs (ICERs).

Climate Action Reserve (CAR)

Programme-designated Registry:	Climate Action Reserve Voluntary Offset Project Registry ³ https://thereserve2.apx.com/mymodule/mypage.asp
--------------------------------	--

⁸ This Programme-designated registry has provided information to ICAO regarding its registry but has not submitted a Registry Attestation due to its administrative structure. Prior to purchasing units that have been issued by this programme, Aeroplane Operators are advised to confirm that all information required in Table A5-7 of the CORSIA Standards and Recommended Practices (SARPs) is appropriately tracked, publicly disclosed and verifiable in respect of the relevant units. Additional steps may be needed to apply the 2016 activity start date parameter to individual component project activities.

Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	Climate Reserve Tonnes (CRTs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) CRTs issued to activities that have not reported their sustainable development contributions or co-benefits, according to criteria identified in the Reserve’s Program Manual⁹ b) Forecast Mitigation Units (FMUs) credited under the Climate Forward program c) California Registry Offset Credits (ROCs) d) California Early Action Offset Credits (EAOCs) e) CRTs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the AFOLU categories and are estimated⁶ to generate greater than 7,000 CRTs / annum individually or grouped, with the allowable exception of activities developed in Mexico that utilize the Reserve’s Mexico Forest Protocol. f) CRTs issued to activities that have a material risk of reversals and have been exempted from Reserve’s buffer pool contribution requirements. g) CRTs issued to activities within the category of natural climate solutions that have a material risk of reversals and for which procedures to monitor, mitigate and compensate for reversals are required for less than 20 years. h) CRTs issued in respect of emissions reductions that occurred from 1 January 2021 onward for which the programme has not yet verified, in accordance with its procedures, that the corresponding adjustment has already been applied and fully reflected in the host country’s biennial transparency report (BTR).

Forest Carbon Partnership Facility (FCPF)

Programme-designated Registry:	Carbon Assets Tracking System (CATS) ³ https://cats.worldbank.org/
--------------------------------	--

⁹ Reserve Offset Program Manual, paragraph 1.2 (from “*Projects are encouraged...*”); applicable version released 12 November 2019.

Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	Emission Reduction (ERs) generated under REDD+ ER programs associated with FCPF, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: All emissions units issued to programs that do not have in place reversal management mechanism, including a periodic monitoring and third-party verification mechanism, that FCPF approves as demonstrating up-front and continued equivalence to the ER Program CF Buffer through at least 31 December 2037 and ideally longer, according to 1) FCPF’s summary of measures for determining this “equivalence”, and 2) the Mechanisms’ consistency with the procedures that FCPF conveyed to TAB in its application and all subsequent form(s) and communications with TAB, in respect of all EUC and <i>Guidelines for Criteria Interpretations</i>, with an emphasis on the following: • Offset Credit Issuance and Retirement Procedures • Identification and Tracking • Validation and Verification procedures • Quantified, monitored, reported, and verified • Permanence • Assess and mitigate incidences of material leakage • Are only counted once towards a mitigation obligation.

Global Carbon Council (GCC)

Programme-designated Registry:	Global Carbon Council Registry ³ https://mer.markit.com/br-reg/public/public-view/#!/account
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	Approved Carbon Credits (ACCs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

ACCs issued to nuclear energy, HFC-23 abatement, Reducing Emissions from Deforestation and Degradation (REDD), Afforestation & Reforestation (A&R), and Carbon Capture & Storage (CCS) projects.

The Gold Standard (GS)

Programme-designated Registry:	GSF Impact Registry ³ https://registry.goldstandard.org/projects?q=&page=1
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	The Gold Standard verified emissions reductions (VERs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) Planned Emission Reductions (PERs) b) Units issued from micro scale activities where an accredited entity has not carried out validation and verification c) VERs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the programme's Land Use and Forestry & Agriculture categories and are estimated⁶ to generate greater than 7,000 Verified Emissions Reductions (VERs) / annum individually or grouped, with the allowable exception of activities that utilize methodologies in the Soil Organic Carbon, Agriculture, and Livestock categories. d) VERs issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have <u>not</u> been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷ e) VERs issued in respect of emissions reductions that occurred from 1 January 2021 onward that have been authorized by the host country for use in CORSIA, for which, either: i. the programme has <u>not</u> verified, in accordance with its procedures that the corresponding adjustment has already been applied, or,

- ii. the VERs are not subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies and have Eligible Unit Dates within the relevant CORSIA compliance period.

SOCIALCARBON

Programme-designated Registry:	SOCIALCARBON Registry ³ https://www.socialcarbon.org/registry
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2020
Scope of Eligibility:	SCU credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) Agriculture, forestry and other land use (AFOLU), with the following allowable exceptions: SCM0002 (methane emission reduction in rice cultivation) b) Carbon capture and storage c) Water

Verified Carbon Standard (VCS)

Programme-designated Registry:	Verra Registry ³ https://verra.org/project/vcs-program/registry-system/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2021 – 2023 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred through 31 December 2023
Scope of Eligibility:	Verified Carbon Units (VCUs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

- a) California Early Action Offset Credits (EAOCs)
- b) California Registry Offset Credits (ROCs)
- c) VCUs issued to activities that have not reported their sustainable development contributions or co-benefits in the course of applying the Climate, Community and Biodiversity (CCB) Standards or the Sustainable Development Verified Impact Standard (SD VISTA Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use
- d) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries⁵ and utilize methodologies within the programme's Sectoral Scope 14 and are estimated⁶ to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped **with these allowable exceptions:**
 - a. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework
 - b. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework
 - c. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042.
- e) VCUs issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷
- f) VCUs issued in respect of emissions reductions that occurred from 1 January 2021 onward that have been authorized by the host country for use in CORSIA, for which, either:
 - i. the programme has not verified, in accordance with its procedures that the corresponding adjustment has already been applied, or,
 - ii. the VCUs are not subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies and have Eligible Unit Dates within the relevant CORSIA compliance period,

II. CORSIA Eligible Emissions Units for the 2024 -2026 Compliance Period (First Phase), by Programme

American Carbon Registry (ACR)

Programme-designated Registry:	ACR Registry ³ https://americancarbonregistry.org/how-it-works/membership
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026.
Scope of Eligibility:	ACR Emission Reduction Tonnes (ERTs), including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) California and Washington Registry Offset Credits (ROCs) b) California Early Action Offset Credits (EAOs) c) ERTs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the programme's Sectoral Scope 3 (Land Use, Land Use Change and Forestry) category and are estimated⁶ to generate greater than 7,000 Emission Reduction Tonnes (ERTs) / annum individually or grouped. d) ERTs issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have <u>not</u> been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷.

Architecture for REDD+ Transactions (ART)

Programme-designated Registry:	ART Registry ³ https://www.artredd.org/art-registry/
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026.

Scope of Eligibility: ART credits, including any additional certifications, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

ART credits issued in respect of emissions reductions that occurred from 1 January 2021 onward and that have not been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷

Climate Action Reserve (CAR)

Programme-designated Registry: Climate Action Reserve Voluntary Offset Project Registry³
<https://thereserve2.apx.com/mymodule/mypage.asp>

Eligibility Timeframe: Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period

Eligible Unit Dates: Issued to activities that started their first crediting period from 1 January 2016⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026

Scope of Eligibility: Climate Reserve Tonnes (CRTs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes:

- a) CRTs issued to activities that have not reported their sustainable development contributions or co-benefits, according to criteria identified in the Reserve’s Program Manual⁹
- b) Forecast Mitigation Units (FMUs) credited under the Climate Forward program
- c) California Registry Offset Credits (ROCs)
- d) California Early Action Offset Credits (EAOs)
- e) CRTs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the AFOLU categories and are estimated⁶ to generate greater than 7,000 CRTs / annum individually or grouped, with the allowable exception of activities developed in Mexico that utilize the Reserve’s Mexico Forest Protocol.
- f) CRTs issued to activities that have a material risk of reversals and have been exempted from Reserve’s buffer pool contribution requirements.
- g) CRTs issued to activities within the category of natural climate solutions that have a material risk of reversals and for which procedures to monitor, mitigate and compensate for reversals are required for less than 20 years.

- h) CRTs issued in respect of emissions reductions for which the programme has not yet verified, in accordance with its procedures, that the corresponding adjustment has already been applied and fully reflected in the host country's biennial transparency report (BTR)

Global Carbon Council (GCC)

Programme-designated Registry:	Global Carbon Council Registry ³ https://mer.markit.com/br-reg/public/public-view/#/account
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period
Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Approved Carbon Credits (ACCs), including any additional certifications, with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) ACCs issued to nuclear energy, HFC-23 abatement, Reducing Emissions from Deforestation and Degradation (REDD), Afforestation & Reforestation (A&R), and Carbon Capture & Storage (CCS) projects. b) Approved Carbon Credits (ACCs) issued in respect of emissions reductions that have <u>not</u> been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming⁷ c) ACCs issued to activities involving grid-connected renewable electricity generation/supply that are estimated¹⁰ to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped.

The Gold Standard (GS)

Programme-designated Registry:	GSF Impact Registry ³ https://registry.goldstandard.org/projects?q=&page=1
Eligibility Timeframe:	Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period

¹⁰ According to estimates specified at the time of activity registration.

Eligible Unit Dates: Issued to activities that started their first crediting period from 1 January 2016⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026

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,

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

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

- a) Planned Emission Reductions (PERs)
- b) Units issued from micro scale activities where an accredited entity has not carried out validation and verification
- c) VERs issued to all activities that are developed in REDD+ countries⁵ and utilize methodologies in the programme's Land Use and Forestry & Agriculture categories and are estimated⁶ to generate greater than 7,000 Verified Emissions Reductions (VERs) / annum individually or grouped, with the allowable exception of activities that utilize methodologies in the Soil Organic Carbon, Agriculture, and Livestock categories.
- d) VERs issued to activities involving grid-connected renewable electricity generation/supply that are estimated¹⁰ to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped
- e) VERs issued to all activities that utilize methodologies in the programme's Engineered Removals category.

Verified Carbon Standard (VCS)

Programme-designated Registry: Verra Registry³
<https://verra.org/project/vcs-program/registry-system/>

Eligibility Timeframe: Eligible for cancellation for use toward CORSIA offsetting requirements in the 2024 – 2026 compliance period

Eligible Unit Dates:	Issued to activities that started their first crediting period from 1 January 2016 ⁴ and in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2026
Scope of Eligibility:	Verified Carbon Units (VCUs), including any additional certifications, that: have been authorized by the host country for use in CORSIA by way of an attestation to the avoidance of double-claiming, and, for which the programme has verified in, accordance with its procedures, that the corresponding adjustment has already been applied, and/or that are subject of a Guarantee approved by the programme that covers all units to which the host country Letter of Authorization applies and have Eligible Unit Dates within the relevant CORSIA compliance period, and with the exclusion of the following activity and/or unit types, methodologies, programme elements, and/or procedural classes: a) California Early Action Offset Credits (EAOCs) b) California Registry Offset Credits (ROCs) c) VCUs issued to activities that have not reported their sustainable development contributions or co-benefits in the course of applying the Climate, Community and Biodiversity (CCB) Standards or the Sustainable Development Verified Impact Standard (SD VISTa Standard), or according to other default list(s) of sustainable development criteria that the VCS clearly identifies for such use; d) VCUs issued to activities involving grid-connected renewable electricity generation/supply that are estimated¹⁰ to have a maximum output capacity greater than 15 megawatt of electricity, individually or grouped, e) VCUs that utilize methodologies AMS-II.G and/or VMR0006 f) VCUs issued to activities that utilize methodologies from within the programme's Sectoral Scope 16 g) VCUs issued to project-level activities, including projects following the VCS Jurisdictional and Nested REDD+ (JNR) framework, that are developed in REDD+ countries⁵ and utilize methodologies within the programme's Sectoral Scope 14 and are estimated¹⁰ to generate greater than 7,000 Verified Carbon Units (VCUs) / annum individually or grouped <u>with these allowable exceptions:</u>

- a. VCUs issued to project-level activities under a jurisdictional programme following Scenario 2a of the VCS JNR framework
- b. VCUs issued under a jurisdictional programme following Scenario 3 of the VCS JNR framework
- c. VCUs issued to project-level activities that utilize one of the following methodologies: VM0012, VM0017, VM0021, VM0022, VM0024, VM0026 (and VMD0040), VM0032, VM0033, VM0036, VM0041, VM0042.

— END —