Technical Advisory Body (TAB)

Public comments received on August 2020 Material Changes

November 2020

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Comment Set #1

Name:

Maggie Comstock

Organization:

Conservation International

Date of receipt:

30 October 2020

From: Maggie Comstock <mcomstock@conservation.org>

Sent: October 30, 2020 12:58 PM To: Office of the Environment

Subject: Public Comment Submission: Conservation International

Dear Technical Advisory Body members,

Conservation International (CI) would like to thank you for the opportunity to submit our comments on the responses to the call for applications that were submitted for assessment by the TAB. CI, Environmental Defense Fund and The Nature Conservancy prepared joint inputs to the TAB public comment process. In submitting individually, our respective comments include some differences in content.

Please find inputs on behalf of Conservation International attached. Thank you for your time and consideration.

Best, Maggie

Maggie Comstock

Senior Director, Climate Policy | Conservation International 2011 Crystal Drive | Suite 600 | Arlington, VA 22202, USA

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PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW – NOVEMBER 2020

Note: These inputs to the Technical Advisory Body (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy. In submitting individually, our respective comments include some differences in content.

Commenter Name: Maggie Comstock, Senior Director, Climate Policy

Commenter Organization: Conservation International

Introduction

This set of comments pertains to the four greenhouse gas programmes that were reviewed in the 2019 TAB assessment cycle and that have submitted new, material changes for the TAB's assessment. This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the EUCs. There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized with environmental integrity. In this document, we provide several overarching points regarding these programmes' applications as well as a more detailed analysis of the material changes submitted.

Regarding double claiming

Strong provisions to consistently avoid double counting are fundamental to ensuring the environmental integrity of any emissions units. Although programmes vary in the robustness of the safeguards and processes they have put in place to address double claiming, all programmes face some inherent uncertainty regarding how to craft their double claiming policies, as these rules will need to adapt to the future outcomes of the negotiations underway in the UN Framework Convention on Climate Change (UNFCCC) to develop guidance for implementing Article 6 of the Paris Agreement. We ask that the TAB address this comprehensively and conduct a check after the adoption of Article 6 guidance to ensure that greenhouse gas programmes' approaches to double claiming are consistent and coherent with this guidance.

In the TAB's recommendations from March 2020, many programmes were requested "to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future

recommendations on the extension of the eligibility dates..." We would like to reiterate the importance of host country attestation to prevent double claiming and to ensure that a corresponding adjustment is made. In the Global Carbon Council's (GCC) material changes submitted in August 2020, they requested that ICAO and TAB consider developing common guidelines for addressing a situation where a country does not apply a corresponding adjustment as promised for the units used toward CORSIA obligations. We recognize the TAB's desire to avoid being prescriptive on this topic; however, guidance on best practices for addressing this situation would help other greenhouse gas programmes eligible under CORSIA ensure the avoidance of double claiming of post-2020 units.

Regarding access to application materials

We understand some programmes may restrict certain documentation for business confidential reasons; however, without any information regarding an applicant's material changes, we are unable to assess the degree to which the programme has fulfilled the EUCs. Transparency is essential to ensure public confidence in the credibility of CORSIA and CORSIA-eligible units. We urge future applicants to make their materials available publicly and, in the extreme circumstance where restricting information is imperative, we call on applicants to summarize the information, share the principles behind the confidential material for public comment, or redact specific information in the text that would divulge business confidential information but allow everything else to be seen. For future applications and material changes submitted to the TAB, it could be helpful for the TAB to discuss views on what is business confidential and what information should be withheld with the applicants.

In the table below, we have analyzed the material changes of the four programmes for their technical merit in fulfilling the Emissions Unit Criteria (EUCs).

Programme Comments

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
American Carbon Registry	N/A	Emissions Unit Eligibility Criterion: Are only counted once towards	The details of the American Carbon Registry's (ACR) requirements for Avoiding Double Counting in CORSIA are not available for public comment because they were submitted to the Technical Advisory Body on a Business Confidential basis. Transparency is essential to ensure public confidence in the credibility of CORSIA and CORSIA-eligible units. We urge future applicants to make their materials

		a mitigation obligation	available publicly and, in the extreme circumstance where restricting information is imperative, we call on applicants to summarize the information or share the principles behind the confidential material for public comment. In the TAB's review of ACR's updated requirements, they should ensure that the program, at minimum: Confirms country attestation and the country's commitment to apply a corresponding adjustment through a letter of authorization and assurance, which should be made publicly available; Transparently tracks and validates that all units used toward CORSIA obligations are correspondingly adjusted at the appropriate time; Ensures safeguards and assurances that a corresponding adjustment will take place at the appropriate time even if NDC and CORSIA reporting cycles do not align; and Has systems in place (e.g., compensation mechanism) to reconcile a situation where a country does not apply a corresponding adjustment as promised for the units used toward CORSIA obligations. Greenhouse gas programmes should have the above elements in place in order to sufficiently meet the emissions unit criterion on avoiding double claiming for post-2020 units.
Climate Action Reserve	2.3 Offset Credit Issuance and Retirement Procedures 2.10 Sustainable Development Criteria Programme Application Form,	Emissions Unit Eligibility Criterion: Do no net harm Programme Design Eligibility Criterion: Sustainable Development	In the January 2020 document, the TAB recommended that the Climate Action Reserve, "clearly state, in an update to its programme manual at the earliest opportunity, that only units that have been or will be issued to Reserve activities that report their Sustainable Development contributions or co-benefits according to criteria identified in the Reserve's Programme Manual can be identified as CORSIA Eligible Emissions Units in the Reserve registry system." As a result, CAR has created a reporting template for projects to define and track SDGs. The full template is included in CAR's application to CORSIA and appears to meet the criteria for CORSIA EUCS around public and transparent disclosure of how projects monitor, track and report on SDGs.

	Appendix A (2020)		Additionally, CAR has created a new dropdown option within its retirement tracking, to track whether an offset was retired for use in CORSIA. This is the first such targeted tracking, and one that all other standards should follow to facilitate transparency in tracking.
Global Carbon Council	Section 4.2.11.7 of 2019 TAB Recommendation document	Emissions Unit Eligibility Criterion: Are only counted once towards a mitigation obligation	It is worth noting that, because Global Carbon Council (GCC) uses the Clean Development Mechanism (CDM), Verified Carbon Standard (VCS), Gold Standard (GS), and Climate Action Reserve (CAR) methodologies and many of the offset integrity criteria and programme design elements as the basis for their application, whether the GCC programme meets the EUC requirements for those elements is dependent on the TAB's assessment of those other programs. Furthermore, GCC will have no control over those programmes and how they evolve. While GCC does not use methodologies developed by the American Carbon Registry (ACR), there is additional concern about GCC's use of the acronym ACR to stand for "Approved Carbon Reductions" within its programme. This acronym use may create market confusion with the American Carbon Registry (ACR), another GHG programme under CORSIA. In March 2020, the TAB recommended (in section 4.2.11.7) GCC to "update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1." To prevent double counting of offsets generated from GCC projects, the GCC material changes submitted in August 2020 requires Project Owners to "Obtain and provide to the GCC Programme and its Registry (IHS Markit), a written attestation from the host country's national focal point or focal point's designee, as required by CORSIA Emissions Unit Criteria (paragraph 7 (c) of Carbon Offset Credit Integrity Assessment Criteria) and 'Programme Application Form – Appendix A – Supplementary Information Form' (refer section 3.7.8. with respect to-Host country attestation to the avoidance of double-claiming) in which shall be made publicly available prior to the use of units from the host country in the CORSIA."

			The above statement suggests that GCC has addressed the TAB's recommendation related to country attestation; however, the material changes document also highlights that the host country attestation procedure is currently being considered by the GCC Program, including what to do if emission reduction offsets sold by the Project Owner are double claimed by a host country. This procedure is expected to be available in the first quarter of 2021. This contradictory information makes it unclear whether GCC has fully addressed the TAB's recommendations. Further, GCC states that it is not liable to replace double counted emissions outside of its control, but requests ICAO and TAB consider developing common guidelines to address such issues. Such an approach does not seem to meet the EUC for avoiding double claiming. In response to the remaining gaps around double counting and issuance that the TAB identified, GCC adheres to several safeguards against double issuance, double use, and double selling. Based on these requirements, GCC seems to address the criteria for avoiding double issuance, use, and sale.
Gold Standard	Guidelines on Avoiding Double Counting for CORSIA	Emissions Unit Eligibility Criterion: Are only counted once towards a mitigation obligation.	According to the Gold Standard (GS), double issuance and use are already addressed in the standard; therefore, the material changes submitted only address the issue of double claiming in response to the TAB's comments on the Gold Standard's application in March 2020. The latest submission is applicable to issued GS VERs of vintage post 31st December 2020, and only for projects identified to be within the host country's NDC reporting scope. The standard addresses double claiming by requiring project developers to provide a Letter of Assurance and Authorization from the designated focal point of the host country of the project, which must include: • An acknowledgement that: • The project may reduce emissions in the host country; and • The offset standard has issued/will issue offset credits for reductions/removals within the country. • Authorization for the use of the emissions reductions/removals by airline operators to meet CORSIA;

- Declaration that the host country will not use those emission reductions/removals towards its NDC and that it will account for their use in CORSIA by applying relevant adjustments in the country's biennial transparency reports;
- Signature and contact details of authorized signatory of designated focal point of the host country.

The Gold Standard should also provide assurance from the host country that they will not use the reductions/removals in tracking progress toward its NDC. The application of relevant adjustments will help provide this assurance.

We note that the TAB calls for these attestations to be made available to the public. Gold Standard's latest submission makes no explicit reference to these being publicly available; therefore, we ask for the TAB to verify this step in their review.

We note that the GS material changes also do not address how to reconcile a situation where a country does not apply a corresponding adjustment as promised for the units used toward CORSIA obligations. This is an important consideration for avoiding double claiming of units and must be addressed by all standards that wish to "unlock" post-2020 vintages for use under CORSIA.

Contact: Maggie Comstock, Senior Director, Climate Policy, Conservation International, mcomstock@conservation.org

^{*} Please refer to Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs

Comment Set #2

Name:

Breanna Lujan

Organization:

Environmental Defense Fund

Date of receipt:

30 October 2020

From: Breanna Lujan

Sent: October 30, 2020 12:56 PM

To: Office of the Environment

Subject: Environmental Defense Fund inputs to the November 2020 TAB public comment process

Dear Technical Advisory Body members,

Environmental Defense Fund (EDF) would like to thank you for the opportunity to submit our comments on the material changes that were submitted for assessment by the TAB. EDF, Conservation International and The Nature Conservancy prepared joint inputs to the TAB public comment process. In submitting individually, our respective comments include some differences in content.

Please find inputs on behalf of Environmental Defense Fund. Thank you for both your time and consideration.

Best, Breanna

Breanna Lujan

Project Manager, Forest and Climate Policy

Environmental Defense Fund

3rd Floor 41 Eastcheap London EC3M 1DT T +1-202-572-3505 blujan@edf.org edf.org



PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW – NOVEMBER 2020

Note: These inputs to the Technical Advisory Body (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy. In submitting individually, our respective comments include some differences in content.

Commenter Name: Breanna Lujan, Project Manager, Forest and Climate Policy

Commenter Organization: Environmental Defense Fund

Introduction

This set of comments pertains to the four greenhouse gas programmes that were reviewed in the 2019 TAB assessment cycle and that have submitted new, material changes for the TAB's assessment. This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the EUCs. There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized with environmental integrity. In this document, we provide several overarching points regarding these programmes' applications as well as a more detailed analysis of the material changes submitted.

Regarding double claiming

Strong provisions to consistently avoid double counting are fundamental to ensuring the environmental integrity of any emissions units. Although programmes vary in the robustness of the safeguards and processes they have put in place to address double claiming, all programmes face some inherent uncertainty regarding how to craft their double claiming policies, as these rules will need to adapt to the future outcomes of the negotiations underway in the UN Framework Convention on Climate Change to develop guidance for implementing Article 6 of the Paris Agreement. The Agreement provides, in Article 4, that "Developed country Parties should continue taking the lead by undertaking economy-wide absolute emission reduction targets. Developing country Parties should continue enhancing their mitigation efforts, and are encouraged to move over time towards economy-wide emission reduction

or limitation targets in the light of different national circumstances." It is therefore crucial that programmes' rules for avoiding double counting apply consistently to all transfers and support the progression to economy-wide targets, even if Article 6 guidance has not yet been finalized. We ask that the TAB address this comprehensively and conduct a check after the adoption of Article 6 guidance to ensure that greenhouse gas programmes' approaches to double claiming are consistent and coherent with this guidance.

In the TAB's recommendations from March 2020, many programmes were requested "to update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates..." We would like to reiterate the importance of host country attestation to prevent double claiming and to ensure that a corresponding adjustment is made. In the Global Carbon Council's (GCC) material changes submitted in August 2020, they requested that ICAO and TAB consider developing common guidelines for addressing a situation where a country does not apply a corresponding adjustment as promised for the units used toward CORSIA obligations. We recognize the TAB's desire to avoid being prescriptive on this topic; however, guidance on best practices for addressing this situation would help other greenhouse gas programmes eligible under CORSIA ensure the avoidance of double claiming of post-2020 units.

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Climate Action Reserve	2.3 Offset Credit Issuance and Retirement Procedures	Emissions Unit Eligibility Criterion: Do no net harm	In the January 2020 document, the TAB recommended that the Climate Action Reserve, "clearly state, in an update to its programme manual at the earliest opportunity, that only units that have been or will be issued to Reserve activities that report their Sustainable Development contributions or co-benefits according
	2.10 Sustainable Development Criteria Programme Application Form, Appendix A (2020)	Programme Design Eligibility Criterion: Sustainable Development	to criteria identified in the Reserve's Programme Manual can be identified as CORSIA Eligible Emissions Units in the Reserve registry system." As a result, CAR has created a reporting template for projects to define and track SDGs. The full template is included in CAR's application to CORSIA and appears to meet the criteria for CORSIA EUCS around public and transparent disclosure of how projects monitor, track and report on SDGs. Additionally, CAR has created a new dropdown option within its retirement tracking, to track whether an offset was retired for use in CORSIA. This is the first such targeted tracking, and one that all other standards should follow to facilitate transparency in tracking.
Global Carbon Council	Section 4.2.11.7 of 2019 TAB Recommendation document	Emissions Unit Eligibility Criterion: Are only counted once towards a mitigation obligation	It is worth noting that, because Global Carbon Council (GCC) uses the Clean Development Mechanism (CDM), Verified Carbon Standard (VCS), Gold Standard (GS), and Climate Action Reserve (CAR) methodologies and many of the offset integrity criteria and programme design elements as the basis for their application, whether the GCC programme meets the EUC requirements for those elements is dependent on the TAB's assessment of those other programs. Furthermore, GCC will have no control over those programmes and how they evolve. While GCC does not use methodologies developed by the American Carbon Registry (ACR), there is additional concern about GCC's use of the acronym ACR to stand for "Approved Carbon Reductions" within its program. This acronym use may create market confusion with the American Carbon Registry (ACR), another GHG programme under CORSIA. In March 2020, the TAB recommended (in section 4.2.11.7) GCC to "update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1."

			To prevent double counting of offsets generated from GCC projects, the GCC material changes submitted in August 2020 requires Project Owners to "Obtain and provide to the GCC Programme and its Registry (IHS Markit), a written attestation from the host country's national focal point or focal point's designee, as required by CORSIA Emissions Unit Criteria (paragraph 7 (c) of Carbon Offset Credit Integrity Assessment Criteria) and 'Programme Application Form – Appendix A – Supplementary Information Form' (refer section 3.7.8. with respect to-Host country attestation to the avoidance of double-claiming) in which shall be made publicly available prior to the use of units from the host country in the CORSIA." The above statement suggests that GCC has addressed the TAB's recommendation related to country attestation; however, the material changes document also highlights that the host country attestation procedure is currently being considered by the GCC Program, including what to do if emission reduction offsets sold by the Project Owner are double claimed by a host country. This procedure is expected to be available in the first quarter of 2021. This contradictory information makes it unclear whether GCC has fully addressed the TAB's recommendations. Further, GCC states that it is not liable to replace double counted emissions outside of its control, but requests ICAO and TAB consider developing common guidelines to address such issues. Such an approach does not seem to meet the EUC for avoiding double claiming. In response to the remaining gaps around double counting and issuance that the TAB identified, GCC adheres to several safeguards against double issuance, double use, and double selling. Based on these requirements, GCC seems to address the criteria for avoiding double issuance, use, and sale.
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The standard addresses double claiming by requiring project developers to provide a Letter of Assurance and Authorization from the designated focal point of the host country of the project, which must include:

- An acknowledgement that:
 - The project may reduce emissions in the host country; and
 - The offset standard has issued/will issue offset credits for reductions/removals within the country.
- Authorization for the use of the emissions reductions/removals by airline operators to meet CORSIA;
- Declaration that the host country will not use those emission reductions/removals towards its NDC and that it will account for their use in CORSIA by applying relevant adjustments in the country's biennial transparency reports;
- Signature and contact details of authorized signatory of designated focal point of the host country.

The Gold Standard should also provide assurance from the host country that the host country will not use the reductions/removals in tracking progress toward its NDC. The application of relevant adjustments will help provide this assurance.

We note that the TAB calls for these attestations to be made available to the public. Gold Standard's latest submission makes no explicit reference to these being publicly available; therefore, we ask for the TAB to verify this step in their review.

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Contact: Breanna Lujan, Project Manager, Forest and Climate Policy, Environmental Defense Fund, blujan@edf.org

^{*} Please refer to Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs

Comment Set #3

Name:

Kelley Hamrick

Organization:

The Nature Conservancy

Date of receipt:

30 October 2020

From: Kelley Hamrick <kelley.hamrick@TNC.ORG>

Sent: October 30, 2020 5:43 PM **To:** Office of the Environment

Cc: John Verdieck

Subject: Public comments on ICAO emissions unit program review - November 2020

Dear Technical Advisory Body members,

The Nature Conservancy (TNC) would like to thank you for the opportunity to submit our comments on the responses to the call for applications that were submitted for assessment by the TAB.

Conservation International, the Environmental Defense Fund, and TNC prepared joint inputs to the TAB public comment process. In submitting individually, our respective comments include some differences in content.

Please find inputs on behalf of TNC attached. Thank you for your time and consideration.

Best, Kelley



PUBLIC COMMENT ON ICAO EMISSIONS UNIT PROGRAMME REVIEW — NOVEMBER 2020

Note: These inputs to the Technical Advisory Body (TAB) public comment process were prepared jointly by Conservation International, Environmental Defense Fund and The Nature Conservancy. However, in submitting individually, there are some differences in content between our respective comments.

Commenter Name: Kelley Hamrick, Policy Advisor, International Climate Policy

Commenter Organization: The Nature Conservancy

Note: In the interests of full transparency and disclosure, The Nature Conservancy (TNC) operates several Climate Action Reserve (CAR) and American Climate Registry (ACR) projects. The TNC team reviewing the CAR and ACR proposals did not consult with any TNC staff working on those projects, and these recommendations were made jointly with Environmental Defense Fund (EDF) and Conservation International (CI).

Introduction

This set of comments pertains to the four greenhouse gas programmes that were reviewed in the 2019 TAB assessment cycle have submitted new, material changes for the TAB's assessment. This public comment period represents a significant and positive step towards the operationalization of CORSIA, and the applications show a range of thoughtful responses to the EUCs. There is great interest and commitment from civil society and across the private sector, non-profit organizations, and governments to see CORSIA's promise fully realized with environmental integrity. In this document, we provide several overarching points regarding these programmes' applications as well as a more detailed analysis of the material changes submitted.

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policies, as these rules will need to adapt to the future outcomes of the negotiations underway in the UN Framework Convention on Climate Change (UNFCCC) to develop guidance for implementing Article 6 of the Paris Agreement. We ask that the TAB address this comprehensively and conduct a check after the adoption of Article 6 guidance to ensure that greenhouse gas programmes' approaches to double claiming are consistent and coherent with this guidance.

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Programme Comments

Programme F



	Application Form	Criteria reference*	
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Global Carbon Council	Section 4.2.11.7 of 2019 TAB Recommendation document	Emissions Unit Eligibility Criterion: Are only counted once towards a mitigation obligation	It is worth noting that, because Global Carbon Council (GCC) uses the Clean Development Mechanism (CDM), Verified Carbon Standard (VCS), Gold Standard (GS), and Climate Action Reserve (CAR) methodologies and many of the offset integrity criteria and programme design elements as the basis for their application, whether the GCC programme meets the EUC requirements for those elements is dependent on the TAB's assessment of those other programs. Furthermore, GCC will have no control over those programmes and how they evolve. While GCC does not use methodologies developed by the American Carbon Registry (ACR), there is additional concern about GCC's use of the acronym ACR to stand for "Approved Carbon Reductions" within its program. This acronym use may create market confusion with the American Carbon Registry (ACR), another GHG programme under CORSIA. In March 2020, the TAB recommended (in section 4.2.11.7) GCC to "update, or finalize updates to, programme procedures related to the guidelines for host country attestation, for TAB to assess in respect of future recommendations on the extension of the eligibility dates referred to in Section 4.1."



			To prevent double counting of offsets generated from GCC projects, the GCC material changes submitted in August 2020 requires Project Owners to "Obtain and provide to the GCC Programme and its Registry (IHS Markit), a written attestation from the host country's national focal point or focal point's designee, as required by CORSIA Emissions Unit Criteria (paragraph 7 (c) of Carbon Offset Credit Integrity Assessment Criteria) and 'Programme Application Form – Appendix A – Supplementary Information Form' (refer section 3.7.8. with respect to- Host country attestation to the avoidance of double-claiming) in which shall be made publicly available prior to the use of units from the host country in the CORSIA." The above statement suggests that GCC has addressed the TAB's recommendation related to country attestation; however, the material changes document also highlights that the host country attestation procedure is currently being considered by the GCC Program, including what to do if emission reduction offsets sold by the Project Owner are double claimed by a host country. This procedure is expected to be available in the first quarter of 2021. This contradictory information makes it unclear whether GCC has fully addressed the TAB's recommendations. Further, GCC states that it is not liable to replace double counted emissions outside of its control, but requests ICAO and TAB consider developing common guidelines to address such issues. Such an approach does not seem to meet the EUC for avoiding double claiming. In response to the remaining gaps around double counting and issuance that the TAB identified, GCC adheres to several safeguards against double issuance, double use, and double selling. Based on these requirements, GCC seems to address the criteria for avoiding double issuance, use, and sale.
Gold Standard	Guidelines on Avoiding Double Counting for CORSIA	Unit Eligibility	According to the Gold Standard (GS), double issuance and use are already addressed in the standard; therefore, the material changes submitted only address the issue of double claiming in response to the TAB's comments on the Gold Standard's application in March 2020. The latest submission is applicable to issued GS VERs of vintage post 31st December 2020, and only for projects identified to be within the host country's NDC reporting scope.



a mitigation obligation.	The standard addresses double claiming by requiring project developers to provide a Letter of Assurance and Authorization from the designated focal point of the host country of the project, which must include: • An acknowledgement that: • The project may reduce emissions in the host country; and • The offset standard has issued/will issue offset credits for reductions/removals within the country. • Authorization for the use of the emissions reductions/removals by airline operators to meet CORSIA; • Declaration that the host country will not use those emission reductions/removals towards its NDC and that it will account for their use in CORSIA by applying relevant adjustments in the country's biennial transparency reports; • Signature and contact details of authorized signatory of designated focal point of the host country.
	The Gold Standard should also provide assurance from the host country that they will not use the reductions/removals in tracking progress toward its NDC. The application of relevant adjustments will help provide this assurance. We note that the TAB calls for these attestations to be made available to the
	public. The Gold Standard's latest submission makes no explicit reference to these being publicly available; therefore we ask for the TAB to verify this step in their review.
	We note that the GS material changes also do not address how to reconcile a situation where a country does not apply a corresponding adjustment as promised for the units used toward CORSIA obligations. This is an important consideration for avoiding double claiming of units and must be addressed by all standards that wish to "unlock" post-2020 vintages for use

^{*} Please refer to Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions Unit Programs

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under CORSIA.