TECHNICAL ADVISORY BODY (TAB) PROCEDURES

Version 2.0; Effective from 14 September 2020

1.   **MANDATE OF TAB**

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

2.   **USE OF THESE PROCEDURES BY TAB**

2.1.   In fulfilling this mandate, TAB is to undertake the tasks and procedures contained in the TAB TOR[1], and in doing so use these procedures and guidelines for applying the emissions units criteria (hereinafter referred to as "TAB Procedures"), including as a source of guidance on any specific procedures or issues not addressed in the TOR.

3.   **TABLE OF CONTENTS**

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

        4. Definitions

        5. Document Management and Assessment Materials

        6. Programme Communications

        7. Procedures for Assessment

        8. Procedures for Managing and Monitoring Eligible Programmes

        9. Transparency and Public Comments

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

4.   **DEFINITIONS**

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

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[1] These and subsequent references to the TAB TOR and TAB Procedures pertain to the versions of these documents that are currently effective. The TAB TOR and TAB Procedures documents are available on the CORSIA webitse:
https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx
[2] https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO_Document_09.pdf

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

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

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

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

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

5.   DOCUMENT MANAGEMENT AND ASSESSMENT MATERIALS

Document management

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

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

5.3.　　　Document retention: All information relating to assessments should be retained and archived by the ICAO Secretariat to inform future re-assessments and recommendations pertaining to the same programmes. This archive should include, *inter alia*, deliberative documents containing detailed programme-specific findings, email correspondence with applicant organizations and eligible programme administrators, and transcripts of direct discussions with applicant organization administrators.

Assessment basis and materials

5.4.　　　Informational basis for assessment: TAB should follow the guiding principles in paragraph 7.7 to assess applicant organizations against the EUC and guidelines for criteria interpretation, which applicants report against in the Application Form. An applicant's responses to the Application Form, as well as to written clarification and information requests and in interviews, will serve as the primary basis for their assessment. After assessing the information provided by applicants and if/as necessary, TAB may consider additional information collected by TAB members. Such additional information can be gathered from, *inter alia*, desk research and expert advisement if possible to request without disclosing assessment-sensitive information. Any such additional reference materials used to inform recommendations should be retained as described in "*Document retention*".

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

> — *Supplementary Information for Assessment of Emissions Unit Programmes*, containing the EUC and *Guidelines for Criteria Interpretation* to inform applicants' completion of the Application Form, in which they are cross-referenced by paragraph number;
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> —*Application Form for Emissions Unit Programmes*, containing questions for applicants about their consistency with each of the EUC and guidelines. A "complete" response involves three components: a) a written summary response, b) selection of the "YES" check box if a procedure is fully *in place*, and c) supporting evidence. TAB should be able to confirm each response in the supplementary evidence provided by the applicants, which may be found in standards and requirements; governing or guidance documents; templates; website or registry contents; or in some cases, in specific methodologies.
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> —*Programme Assessment Scope* and *Programme Exclusions Scope* spreadsheet-based forms containing instructions for all applicants to identify the elements they wish to submit for, or exclude from, TAB's assessment. The applicant may elect to submit for TAB's assessment all, *or only a subset,* of the activities supported by the programme. Applicants are requested to provide this information at the "activity type" level, i.e. at the level of sector(s), sub-sector(s), and/or project "type(s)".
>
> —*TAB Analysis Table(s)*, containing at least one field—but often more—for assessing each EUC and *Guideline for Criteria Interpretation* using a combination of standardized metrics and narrative analysis. The same table contents are used by individual TAB members to reflect their initial assessments, and by sub-group organizers and TAB Chairperson/Vice-Chairperson to consolidate individual assessments and facilitate TAB's consensus assessment (see also Appendix A).

6. **PROGRAMME COMMUNICATIONS**

6.1.   <u>Communicating the call for applications</u>: To the extent possible, the Secretariat should communicate a call for applications in a coordinated manner such that applicant organizations have comparable and sufficient opportunity to respond. The Secretariat should work with the TAB to organize a webinar during the application period to facilitate understanding of the application and assessment processes by application organizations, and to develop a frequently-asked-questions document regarding application questions which will be publicly available and updated as necessary to reflect any subsequent clarifications or information regarding the process that arise prior to the application deadline.

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

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

7. **PROCEDURES FOR ASSESSMENT**

Types of TAB assessments and related procedures

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

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

7.3.   <u>Assessment of material changes by eligible programmes</u>: Where the TAB identifies that a revision to a CORSIA Eligible Emissions Unit Programme's procedures or other programme elements

constitutes a "material change[3]" to its *Scope of Eligibility*, the TAB should further assess the consistency of the procedure or programme element with the EUC and *Guidelines for Criteria Interpretation* according to the relevant procedures in this section, and the specific procedures in Section 8.

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

Timing of TAB assessments

7.5.   Scheduling calls for applications: TAB should provide an annual opportunity to submit new applications at predefined intervals (e.g., from the first day of the same month each year) to allow for a comparative and focused analysis of program information. CORSIA Eligible Emissions Unit Programmes should submit material change notifications by the next deadline for communicating such modifications.

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

Guiding Principles for TAB's Assessment

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

General assessment steps

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

7.9.   Receipt and review of applications: Applicant organizations should be sent confirmation that their application materials were received, within one week of receipt. The Secretariat should forward the materials to TAB as they are received. As soon as possible after the application deadline, TAB should scan applications for completeness. TAB should notify the Secretariat of any additional clarifications or information that it considers necessary to obtain, up-front, in order to further review the applications.

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

Applicant organizations should be informed of any such additional information requests and permitted to provide such information up to a given deadline.

7.10.   <u>Initial screening of applicants</u>: Once applications are received, TAB should conduct a screening process of applicant organizations according to the following questions, in order to categorize applicants for assessment as described in paragraph 7.11.

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

Question 2: Does the programme have a functioning registry?

Question 3: Does the programme have qualification and quantification methodologies and protocols in place and disclosed?

Question 4: Does the programme have required procedures and processes in place and disclosed (for, e.g, facilitating public comments, assessing and mitigating leakage, accrediting third-party auditors, validation and verification, developing and reviewing baselines and underlying assumptions)?

Question 5: For the above, if a program element is still under development, what are the timelines?

7.11.   <u>Initial screening categorization</u>: Upon initially screening applicants as described in paragraph 7.10, TAB should categorize organizations that submitted applications in the following manner.

Category I: Organizations that are currently operational emissions unit programmes, such that TAB can undertake a full assessment.

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

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

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

given to a clear process for all experts to understand, refine, and finalize the results of sub-group assessment, to promote all experts' comfort with and understanding of the results.

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

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

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

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

"Willing to Put in Place": The programme's procedure(s) or programme element(s) are clearly not "in place" or are inconsistent with the given indicator, but the program explicitly indicates that it is willing and able to take further actions to resolve the inconsistency in the near future. In such cases, TAB should identify where it may be possible to recommend that the programme could be eligible, provided that it puts such procedures in place by an identified time in the future. Such conditional eligibility, which is further described in paragraph 7.24, should be accompanied by a clear recommendation from TAB that eligibility should only be granted once a) the procedure is in place and b) the TAB has confirmed its consistency with the EUC.

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

7.14.　　　Confirmation of assessment scopes and exclusions: Programme administrators should be requested to confirm the accuracy and continued relevance of the contents of their *Programme Assessment Scope* and *Programme Exclusions Scope* forms, prior to finalizing and forwarding TAB's final recommendations to Council. In doing so, administrators should be made aware of eligible programme responsibilities in the *Terms of Eligibility*, and the procedural implications of voluntarily narrowing their *Scope of Eligibility* after Council approval, which could include delays or disruptions to the programme's inclusion in the ICAO document "CORSIA Eligible Emissions Units". This request should not disclose assessment-sensitive information, in particular the programme's recommended eligibility status, and should only permit material changes to the *Programme Exclusions Scope* forms.

Specific assessment scenarios

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

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

> a) take into account the literature and lessons learned regarding compliance offset programmes, particularly any challenges to, and solutions to ensure, environmental integrity;
>
> b) exercise caution with respect to the format in which publicly-administered programmes' eligibility and/or any needed revisions or clarifications are communicated;
>
> c) consider the domestic legal and regulatory framework, and general context, in consideration of programmes that function in a single jurisdiction, while respecting and ensuring programme alignment with the underlying objectives of the criteria; and
>
> d) recall paragraph 20 from Resoution A40-19, which states that "emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council, with the technical contribution of TAB and CAEP, including on avoiding double counting and on eligible vintage and timeframe", and TAB should accommodate their administrative structures in its evaluation process.

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

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

7.18.   Assessment of programmes undertaking updates and revisions: If a programme does not yet have procedures in place to address specific EUC but intends to revise programme procedures to meet these EUC, it should describe in its application form the proposed revision(s); process and proposed timeline to develop and implement the proposed revision(s); and process and timeline for external communication and implementation of the revision(s). TAB should consider how to assess, and communicate and manage the

eligibility of, programmes under such conditions. No unit eligibility decision should be made on the basis of what it is foreseen to happen, but only on what is actually in place.

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

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

7.20. <u>Unit date[4] eligibility</u>: TAB should define, as general parameters of eligibility, the start and end points[5] for emissions units eligibility (i.e. vintage), as well as their "use by" date (i.e. timeframe). Once TAB develops draft recommendations on the list of eligible emissions unit programmes (and potentially project types), TAB should also seek further technical information from the programmes on a range of unit supply estimates, to accompany any eligibility recommendations.

7.21. <u>Eligibility Timeframe</u>: The duration of eligibility for CORSIA-eligible emissions unit programmes should be pre-defined. The TAB should consider aligning this period with the CORSIA compliance periods for which the programme's units are eligible for use towards CORSIA offsetting requirements when developing its recommendations for eligibility timeframe.

TAB Report findings and eligibility recommendations: Contents and applicability

7.22. <u>Findings Report – general contents</u>: TAB should present its findings and recommendations in an easily-digestible manner, including through the use of tables and charts, as appropriate. TAB should provide clear and concise recommendations that can help to minimize open-ended Council discussions. The TAB Report may contain the following elements:

    a) Abbreviations and acronyms;

    b) Introduction and summary description of TAB's assessment;

    c) List and summary descrition of organizations that responded to call for applications;

    d) TAB Recommendations;

    e) Implications of CORSIA Eligible Emissions Units to Supply; and

    f) Appendices.

7.23. <u>Findings Report</u> – recommendations contents: TAB should apply the following guidelines when developing and presenting its summary recommendations for each applicant organization:

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

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

- Findings should summarize each applicant's overarching consistency with the EUC; with specific insights focused on areas of excellence or needed improvement;

- The recommendations for each applicant may include technical information from the programme's application form and communications with TAB, and relevant public information and/or data, where TAB agrees the information is critical to support Council's understanding of a recommendation in relation to the EUC;

- The recommendations and other Report contents should not include any comparative analysis of applicants or their features, other than presenting aggregated market data; and

- With respect to paragraph 8.8 of the TAB TOR ("*Decision process*"), the TAB Findings Report should describe and substantiate prevailing and alternative conclusions (based on the assessment of the majority and minority of TAB members) only in cases where TAB members did not achieve consensus on a given indicator for a given programme; TAB should seek to minimize such instances. The TAB Chairperson/Vice-Chairperson should present these views to Council when presenting the TAB's final recommendations for Council decision.

7.24.   Eligibility parameters: TAB's recommendations on the eligibility of programmes to supply CORSIA-eligible units will include parameters that describe the scope of eligibility. The eligibility of all CORSIA Eligible Emissions Units and their programmes should be subject to these parameters, which should be clearly described in the ICAO document titled "CORSIA Eligible Emissions Units" (see also paragraph 7.25).

- General eligibility parameters: General eligibility parameters apply to all programmes recommended as immediately eligble and relate to unit date eligibility and eligibility timeframe, as described in paragraphs 7.20 and 7.21 of this document, and overarching Programme-designated registry specific paramaters described in this paragraph.

- Programme-specific eligibility parameters: Programme-specific eligibility parameters apply to distinct programmes and define the scope of their eligibility, including by key categories as relevant, e.g., activity type, scale, unit type, methodology, procedural category, and Programme-designated registry(ies). Further actions requested of the programme are also listed within these parameters.

- Programme-designated registry-specific parameters: Programme-designated registry-specific parameters define a registry's ability 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 TAB through the ICAO Secretariat, and any further requirements decided by the Council for CORSIA Eligible Emissions Unit Programme-designated Registries.

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

- Immediately eligible programmes: Programmes recommended by TAB to supply CORSIA eligible emissions units which can be immediately added to ICAO document "CORSIA Eligible Emissions Units". The recommendations may have eligibility

conditions or exclusions that do not need to be resolved prior to describing the programme in the ICAO document titled "CORSIA Eligible Emissions Units";

- Conditionally eligible programmes: Programmes recommended for eligibility, but with conditions that must be resolved prior to their addition to the ICAO document "CORSIA Eligible Emissions Units". TAB will confirm to Council when programme updates meet specified conditions; then these programmes will be added to the ICAO document "CORSIA Eligible Emissions Units". This eligibility type is best-suited to programmes demonstrating a small number of inconsistencies (1-2 issues) which the programme can resolve in the near-term by taking specific further actions recommended by TAB;

- Programmes invited to re-apply: Programmes demonstrating several procedures (more than 1-2 issues) that are inconsistsent with the EUC, or inconsistencies that may be more "systemic", i.e. involve multiple steps to implementation, further ideation by programme, public comment or stakeholder engagement, or may be implementable but over a longer timeframe. Such programmes should be invited to re-apply, and TAB will re-assess the programmes as a new application, once changes to the programme procedures are in place and the programme provides such information to the TAB in line with a future call for applications; and

- Applicants which are not recommended: Applicant organizations that TAB was unable to assess due to, e.g., their early stage of development, or because key elements of an emissions units programme, in line with the EUC and TAB's interpretations, were not in place at the time of TAB's assessment.

7.26. Format of the ICAO document titled "CORSIA Eligible Emissions Units": The ICAO document titled "CORSIA Eligible Emissions Units" should include the following fields pertaining to each programme's scope of eligibility:

1) CORSIA Eligible Programme name;

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

3) Eligibility timeframe;

4) Eligible unit dates; and

5) CORSIA Eligible Programme-specific *Scope of Eligibility* (including any exclusions or specific inclusion, whichever is shorter).

8. PROCEDURES FOR MANAGING AND MONITORING ELIGIBLE PROGRAMMES

Notification and acceptance of terms

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

8.2.   Programme acceptance and maintenance of "terms of eligibility" [6] : Upon notifying a programme of an eligibility decision by Council, and prior to its inclusion in the ICAO document titled "CORSIA Eligible Emissions Units" or publication of the TAB report findings or external communication of the programme's eligibility status, including by the programme, each programme that is determined to be eligible should be requested to provide written confirmation of its understanding and acceptance of the terms, conditions, and any limitations to its scope of eligibility and further action(s) requested; and agree to maintain its consistency with the EUC in the manner (e.g., procedures, measures, governance arrangements) described in its application form and in any subsequent communications with TAB. This request should be clearly communicated so as not to invite or suggest an opportunity for appeals to the Council decision or underlying TAB recommendations; programmes may be informed of a deadline for response by the programme. Written confirmation of programme acceptance of the "terms of eligibility" should be required for inclusion in the ICAO document "CORSIA Eligible Emissions Units". Once written confirmation of programme acceptance of the "terms of eligibility" is received by the ICAO Secretariat, then the programme will be included in the ICAO document "CORSIA Eligible Emissions Units".

Ongoing eligible programme requirements

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

8.4.   Programme change notifications: Once a programme is approved for eligbility by Council, the programme should notify the ICAO Secretariat of any formal decision that materially [7] modifies the programme's *Scope of Eligibility.* Notifications should detail the change(s). TAB will then consider the need for any further review. The Secretariat should inform the programme of TAB's decision to more deeply assess the programme's modification, or confirm that the modification is clearly consistent with the CORSIA Emissions Unit Criteria.

8.5.   Format for programme change notifications: The format that eligible emission unit programmes should use for identifying material changes should be based on the application form, including a space for programmes to identify the material change, explain why there was a material change, and identify how the material change results in different responses on the application form, including by noting the nature and extent of the revision(s).

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

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

[7] In this context and throughout this document, "material change" is defined as an update to a programme's *Scope of Eligibility* that would alter the programme's response(s) to any questions in application form and further inquiries from the TAB over the course of the programme's assessment.

9.   **TRANSPARENCY AND PUBLIC COMMENTS**

9.1.   Publication of TAB recommendations: Following the Council decision on CORSIA eligible emissions units, the TAB report recommendations should be published, in all six UN working languages, on the CORSIA website.

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

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

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

9.5.   Public comments publication: Following the TAB assessment and subsequent Council decision on CORSIA eligible emissions units, the public comments submitted in response to the TAB's assessment, along with the commenter's name and organization, should be published on the ICAO TAB website alongside information pertaining to the TAB's assessment, provided that the comments are in line with the submission guidelines. Published comments should be accompanied by a notice that disclaims all liability on the part of ICAO and the TAB arising in connection with any interpretation or use of the published comments.

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

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APPENDIX A: TAB SUB-GROUP ORGANIZATION AND MODE OF WORK

1. **INTRODUCTION**

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

2. **TAB LEADERSHIP ROLES**

Selection and Responsibilities of TAB Chairperson and Vice-Chairperson

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

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

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

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

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

Identification and Responsibilities of TAB Sub-group organizers

2.6   During the first TAB meeting in a calendar year, which corresponds with a new assessment cycle, experts who will facilitate TAB sub-groups will volunteer from among each sub-group's members. The terms for these roles also span a duration of approximately one year and are renewable. Leadership within and across sub-groups should take into account the need for balanced geographical representation and the specific expertise required of the given sub-groups.

2.7   Sub-group organizers are responsible for the tasks defined in Appendix A of the TAB Procedures.

3. SUB-GROUP WORKING STRUCTURE

3.1   The TAB assessment is divided into five sub-groups according to themes reflected in the emissions unit critieria. The work is divided by topic, rather than by programme, so that experts can focus on topic areas in which they have expertise. This division of labor also allows a like-for-like comparison across programmes, rather than experts assessing only select programmes.

3.2   TAB members decide, at the beginning of each TAB assessment cycle, in which sub-groups they will participate. Each TAB member will participate in at least two sub-groups and strive to participate actively in groups where they have particular expertise or interest so as to raise any issues early in the process.

3.3   The five sub-groups are as follows:

Sub-group 1: (*Principles*) Sustainable Development Criteria; Do no net harm; Safeguards System; Transparency and Public Participation Provisions; Governance;

Sub-group 2: (*Unit creation*) Validation and Verification procedures; Quantification and MRV; Offset Credit Issuance and Retirement Procedures; Identification and Tracking; Legal Nature and Transfer of Units; 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;

Sub-group 4: (*Risk management*) Permanence and Leakage; and

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

4. ROLES IN SUB-GROUPS

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

4.2   Sub-group organizers are responsible for the following:

a) Scheduling and hosting sub-group calls, with the assistance of the Secretariat and in coordination with TAB Chairperson/Vice-Chairperson;

b) Proposing a timeline for sub-group discussions and deliverables;

c) Consolidating sub-group analytical inputs for presentation to all TAB members;

d) Confirming approach to consolidation / any consolidated analysis within the sub-group;

e) Circulating all sub-group analysis (raw and consolidated) to all TAB members;

f) Streamlining of follow-up questions to be sent to the programmes;

g) Further consolidating sub-group analysis where possible; and

h) Summarizing sub-group analyses for archiving.

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

a) Reviewing application forms, completing analysis table(s) for topic area(s) covered, research answers to any initial questions (i.e. review additional programme documentation where possible), identify possible follow-up questions for programmes;

b) Submitting analysis table(s) , with substantiation of their assessment, to organizer(s) and in general perform all sub-group tasks according to agreed schedule;

c) Participating in sub-group and full group discussions (email, phone) to present analysis and work toward consolidation; and

d) Reviewing sub-group organizer's consolidated analysis to confirm acceptability of approach to consolidation.

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

a) Interacting with sub-group organizers to assist sub-group organizers and maintain consistent progress across sub-groups;

b) Collecting and disseminating analyses from sub-group organizers to TAB at the appropriate stage in` the TAB's assessment timeline;

c) Scheduling and hosting full TAB check-in calls / email chains;

d) Collecting and further consolidating sub-group consolidated analysis for full TAB review and reporting;

e) Collecting and reconciling TAB member input on final reports; and

f) Further streamlining of follow-up questions to programmes and sending those to the Secretariat.

5. **SUB-GROUP MODE OF WORK**

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

a) Initial analysis

   i.   Sub-group members complete analysis table for each programme's response to questions in the relevant application form.

   ii. Sub-group members submit initial analysis, with substantiation, to sub-group organizers.

iii.   Sub-group organizers consolidate initial analysis into a single analysis table representing all views of the sub-group.

b) Analysis consolidation

i.   Where initial analyses reflect the same assessment of a criterion in the analysis table (i.e. all sub-group members assess as "Demonstrated"), then the sub-group organizer will reflect that assessment as the sub-group's consolidated assessment. The sub-group organizer then drafts a narrative summary of the sub-group's common finding.

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

c) Consolidated analysis review

i.   After initial analysis and consolidation, sub-group organizers circulate draft consolidated analysis table back to sub-group members.

ii.   Sub-group members respond with feedback on the consolidated analysis.

iii.   Sub-group organizers then incorporate feedback into a revised consolidated analysis.

d) Full TAB review

i.   Initial analyses and consolidated analyses are circulated to all TAB members for discussion, highlighting areas where sub-group members did not agree to a common assessment.

ii.   Consolidated analyses are discussed at the subsequent TAB meeting.

iii.   Clarification questions from the full TAB review will be submitted to programmes in writing and/or during live interviews.

e) Further reconciliation

i.   Following programmes' responses to clarification questions, sub-group organizers will attempt to reconciliate any assessments to criterion on which sub-group members had not previously agreed.

ii.   If reconciliation is not possible, then sub-group organizers will leave as-is.

iii.   Sub-group organizers then submit the revised consolidated analyses to TAB Chairperson/Vice-Chairperson.

f)   Full assessment consolidation

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

6. TAB MEETING CYCLE

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

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

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