

**International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction
Scheme for International Aviation (CORSA)**

Application Form for Emissions Unit Programmes

(Version 4, January 2022)

CONTENTS

Section I: About this Assessment

Background
Translation
Disclaimer

Section II: Instructions

Submission and contacts
Form basis and cross-references
Application Form completion
Application and Assessment scope
Emissions Unit Programme Registry Attestation
“Linked” certification schemes
Disclosure of programme application forms and public comments

Section III: Application Form

PART 1: General information
PART 2: Programme summary
PART 3: Emissions Unit Programme Design Elements
PART 4: Carbon Offset Credit Integrity Assessment Criteria
PART 5: Programme comments

Section IV: Signature

SECTION I: ABOUT THIS ASSESSMENT

Background

ICAO Member States and the aviation industry are implementing the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). Together with other mitigation measures, CORSA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020.

Aeroplane operators will meet their offsetting requirements under CORSA by purchasing and cancelling CORSA eligible emissions units. The ICAO Council determines CORSA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks¹. TAB's assessment of emissions units programmes is undertaken annually². ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*³.

ICAO invites emissions unit programmes⁴ to apply for the 2022 cycle of assessment by the TAB, which will involve collecting information from each programme through this programme application form and supplementary materials and requested evidence.

Through this assessment, the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSA, which will then be considered by the ICAO Council.

This form is accompanied by, and refers to, Appendix A “*Supplementary Information for Assessment of Emissions Unit Programmes*”, containing the EUC and *Guidelines for Criteria Interpretation*. These EUC and Guidelines are provided to inform programmes' completion of this application form, in which they are cross-referenced **by paragraph number**.

This form is also accompanied by Appendix B “*Programme Assessment Scope*”, and Appendix C “*Programme Exclusions Scope*”, which request all applicants to identify the programme elements⁵ they wish to submit for, or exclude from, TAB's assessment.

CORSA Eligible Emissions Units Programmes must also complete Appendix D of this application, “*Emissions*

¹ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

² Recommendations from 2019 TAB assessment: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2019.aspx>

Recommendations from 2020 TAB assessment: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2020.aspx>

Recommendations from 2021 assessment: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB2021.aspx>

³ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

⁴ “Emissions Unit Programme”, for the purposes of TAB's assessment, refers to an organization that administers standards and procedures for developing activities that generate offsets, and for verifying and “issuing” offsets created by those activities. For more information, please review the TAB FAQs on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/TAB.aspx>

⁵ At the “activity type” level (e.g., sector(s), sub-sector(s), and/or project “type(s)”)

Unit Programme Registry Attestation” in line with the instructions contained in Appendix D. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

This form also requests *evidence of programme procedures or programme elements*. These evidentiary documents enable TAB to a) confirm that a given procedure or program element is *in place*, b) more fully comprehend the programme’s summary responses, and c) archive the information as a reference for potential future assessments. Programme responses to this application form will serve as the primary basis for the assessment. Such assessment may involve e.g. clarification questions, live interview(s) with TAB, and a completeness check of the application, as further requested.

Translation: The working language of the assessment process is English. Translation services are not available for this process. If the programme documents and information are not published in English, the programme should fully describe in English (*rather than summarize*) this information in the fields provided in this form, and in response to any additional questions. Where this form requests *evidence of programme procedures*, programmes are strongly encouraged to provide these documents in English, to provide for accuracy and comprehension. Where this is not possible due to time constraints or document length, the programme may provide such documents in their original language in a readily translatable format (e.g., Microsoft Word). Those programmes that need to translate documents prior to submission may contact the ICAO Secretariat regarding accommodation.

Disclaimer: The information contained in the application, and any supporting evidence or clarification provided by the applicant including information designated as “business confidential” by the applicant, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as “business confidential”. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

SECTION II: INSTRUCTIONS

Submission and contacts

A programme is invited to complete and submit the form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **25 February 2022**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

If the programme has questions regarding the completion of this form, please contact ICAO Secretariat via email: officeenv@icao.int. Programmes will be informed, in a timely manner, of clarifications provided by ICAO to any other programme.

Form basis and cross-references

Questions in this form are derived from the CORSIA emissions unit eligibility criteria (EUC) and any *Guidelines for Criteria Interpretation* introduced in Section I (above). To help inform the programme's completion of this form, each question includes the paragraph number for its corresponding criterion or guideline that can be found in [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#).

Application Form completion

The programme is expected to respond to all questions in this application form at the time of application submission. TAB cannot initiate its assessment of applications in which this information is not provided in full as requested in this section. Failure to provide complete information may result in delays to the application's assessment.

A “complete” response involves three components: 1) a written summary response; 2) supporting evidence; and 3) programme revisions, where an applicant is considering or undertaking revisions to a programme procedure in question.

- 1) **Written summary responses:** The programme is encouraged to construct written summary responses in a manner that provides for general comprehension of the given programme procedure, independent of supporting evidence. TAB will confirm each response in the supplementary evidence provided by the programme. Please note that written summary responses should be provided in all cases—supporting evidence (described in *c*) below) should not be considered as an alternative to a complete summary response..
- 2) **Supporting evidence:** Most questions in this form request *evidence of programme procedures or programme elements*. Such evidence may be found in programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. To help manage file size, the programme should limit supporting documentation to that which directly substantiates the programme's statements in this form.

Regarding such requests for evidence, programmes are expected to substantiate their responses in any of these ways (**in order of preference**):

- a) web links to supporting documentation included along with the written summary response to each given question; with instructions for finding the relevant information within the linked source (i.e. identifying the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question);
- b) copying/pasting information directly into this form (no character limits) along with the written summary response;

- c) attaching supporting documentation to this form at the time of submission, with instructions for finding the relevant information within the attached document(s);

EXAMPLE of preferred approach to providing supporting evidence that could meet expectations for complete responses to a question:

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

[Paragraph(s) introducing and summarizing specific programme procedures relevant to question]

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

3) **Programme revisions:** Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, please provide the following information in response to any and all relevant form question(s):

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

Application and assessment scope

The programme may elect to submit for TAB assessment all, *or only a subset*, of the activities supported by the programme. The programme is requested to identify, in the following Appendices, the activities that it wishes to submit for, or exclude from, TAB’s assessment:

In **Appendix B “Programme Assessment Scope”**, the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), elements that the programme **is submitting for TAB’s assessment** of CORSIA eligibility; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

In **Appendix C “Programme Exclusions Scope”**, the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), any elements the programme **is not submitting for TAB’s assessment** of CORSIA eligibility, which *are not* described in this form; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

Emissions Unit Programme Registry Attestation

In **Appendix D “Emissions Unit Programme Registry Attestation (version 2, January 2022)”**, the programme should provide the information relating to programme registry functionality that is referred to in the attestation and its attachment. Both the programme representative of an emissions unit programme, and the administrator or authorized representative of the registry designated by the programme, should review and attest to the accuracy of this information and their acceptance of the terms, preferably at the time of application.

(NEW in 2022) Treatment of EUC-relevant programme procedures at the methodology level

Programmes that identify with the following explanations are encouraged to summarize and provide evidence of both their overarching *programme-level* procedure(s) and *methodology-level* procedure(s) wherever relevant:

The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes' overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies⁶. **Such methodologies may be relevant to TAB's assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology's requirements when describing its alignment with the EUC; the programme's general requirements alone are too high-level/non-specific for TAB to assess them as stand-alone procedures.

EXAMPLE: Programme A's project standard contains its *programme-level* general requirements. The standard requires all activities to pass a programme-approved additionality test. However, Programme A sets out a unique list of approved tests in each of its methodologies—rather than providing a single list or menu in its programme-level standard. These lists vary across different activity types or category(ies). Thus, TAB may ultimately need to assess Programme A's programme- *and* methodology-level requirements in order to confirm its use of the specific additionality tests called for under the *Must be Additional* criterion.

“Linked” certification schemes

This application form should be completed and submitted exclusively on behalf of the programme that is described in Part I of this form.

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme's procedures in responses to this form, where this is seen as enhancing—i.e. going “above and beyond”—the programme's own procedures.

For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme's board members or staff persons.

Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

Disclosure of programme application forms and public comments

Applications, including information submitted in Appendices B, C, and D, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as business confidential.

The public will be invited to submit comments on the information submitted, including regarding consistency with

⁶ Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

the EUC, through the ICAO CORSIA website, for consideration by the TAB in its assessment.

SECTION III: APPLICATION FORM

PART 1: General information

A. Programme Information

Programme name: J-Credit Scheme

Administering Organization⁷: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Official mailing address: help@jcre.jp

Telephone #: +81-3-5281-7588

Official web address: JP: <<https://japancredit.go.jp/>>, EN: <<https://japancredit.go.jp/english/>>

B. Programme Administrator Information

Full name and title: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Employer / Company (*if not programme*): N/A

E-mail address: uchino-yasuaki@meti.go.jp

Telephone #: +81-3-3501-1770

C. Programme Representative Information (if different from Programme Administrator)

Full name and title: N/A

Employer / Company (*if not Programme*): N/A

E-mail address: N/A

Telephone #: N/A

D. Programme Senior Staff / Leadership (e.g., President / CEO, board members)

List the names and titles of programme's senior staff / leadership, including board members:

Uchino Yasuaki from Ministry of Economy, Trade and Industry, Japan

Inoue Kazuya from Ministry of the Environment, Japan

Kubo Maiko from Ministry of Agriculture, Forestry and Fisheries, Japan

Masuyama Toshimasa from Forestry Agency, Japan

⁷ Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from "Programme Name"*.

Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the functional relationship a) between the individuals listed in D; and b) between those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

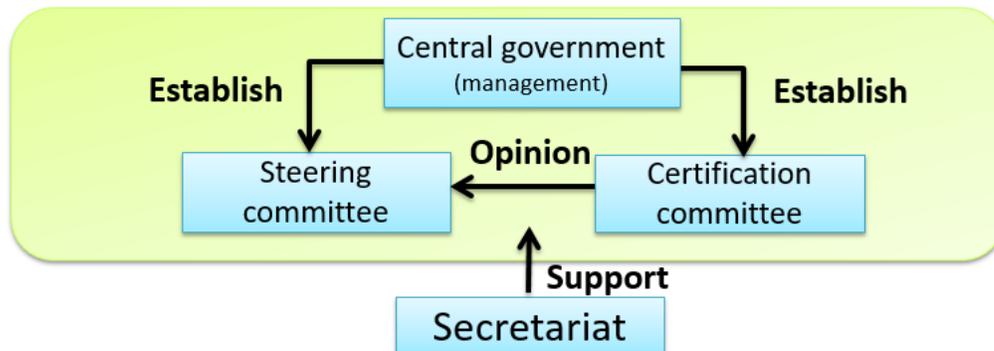
Management (Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries)

○Role

Management of J-Credit Scheme, authority to approve and revise documents, register projects, certify credits and approve Regional J-Credit Schemes, etc.

○Task

- ① Approval and revision of documents
- ② Establishment of steering committee and certification committee
- ③ Registration of projects
- ④ Certification of credits
- ⑤ Creation and management of registry
- ⑥ Designation of examining authorities
- ⑦ Approval of Regional J-Credit Schemes
- ⑧ Others



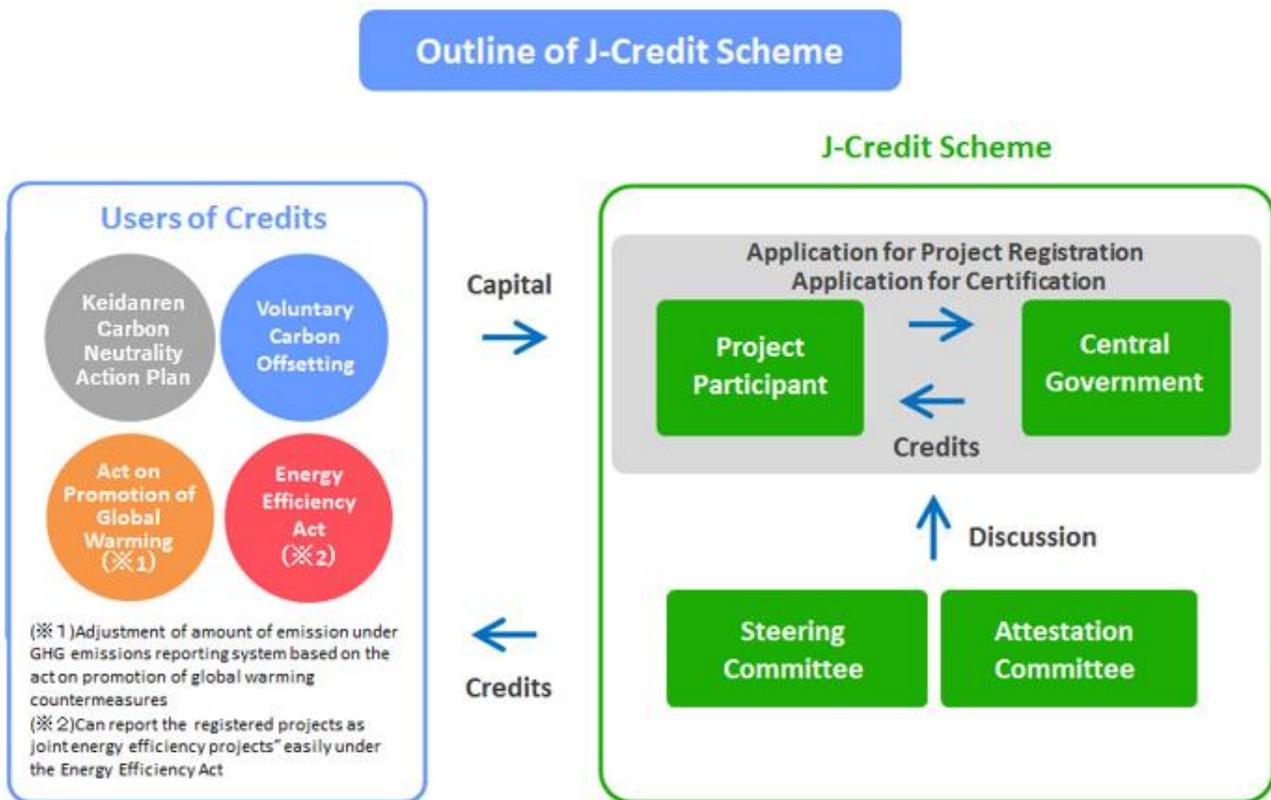
PART 2: Programme summary

Provide a summary description of your programme

The J-Credit Scheme is designed to certify the amount of greenhouse gas emissions reduced and removed by sinks within Japan.

Under the J-Credit Scheme, the government certifies the amount of greenhouse gas emissions (such as CO₂) reduced or removed by sinks through efforts to introduce energy-saving devices and manage forests, as "credit." This scheme, which was created by expansively integrating the Domestic Credit Scheme and the Offset Credit (J-VER; Japan's verified emissions reduction) Scheme, is administered by the central government.

Credits created under the scheme can be used for various purposes, such as achieving the targets of the Keidanren Carbon Neutrality Action Plan, and carbon offset.



PART 3: Emissions Unit Programme Design Elements

Note—where “evidence” is requested throughout *Part 3* and *Part 4*, the programme is expected to provide web links to documentation and to identify the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion: Supporting Evidence*”.

Note—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

Note—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

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

Question 3.1. Clear methodologies and protocols, and their development process

Provide *evidence*⁸ that the programme’s qualification and quantification methodologies and protocols are *in place* and *available for use*, including where the programme’s existing methodologies and protocols are publicly disclosed: (*Paragraph 2.1*)

The methodologies of the J-Credit Scheme are organized in a way that is available for project participants to use. A list of methodologies is publicly disclosed at the following URL:

< <https://japancredit.go.jp/about/methodology/> >

Summarize the programme’s process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies: (*Paragraph 2.1*)

Under the J-Credit Scheme, all methodologies are proposed and approved according to the Scheme Outline and the Rules for developing Methodologies. In addition, the process for revising methodologies is described in the Scheme Outline.

⁸ For this and subsequent “evidence” requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion*”.

Provide *evidence of the public availability* of the programme's process for developing further methodologies and protocols: (*Paragraph 2.1*)

- Implementation Outline

https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf

- Rules for developing Methodologies

https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf

- List of methodologies

<https://japancredit.go.jp/about/methodology/>

Question 3.2. Scope considerations

Summarize the level at which activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale): (*Paragraph 2.2*)

The J-Credit Scheme targets project-based emission reduction/removal activities and programmatic projects combining multiple project-based emission reduction/removal activities.

Summarize the eligibility criteria for each type of offset activity (e.g., which sectors, project types, and geographic locations are covered): (*Paragraph 2.2*)

The J-Credit Scheme targets emission reduction/removal activities in Japan. Appendix B specifies the sectors and methodologies eligible for application to CORSIA. (Sectors: energy conservation, renewable energy, industrial process, agriculture, waste, forestry; ISO14065 categories/ project types: project, programmatic/geographic location: Japan)

Provide *evidence* of the Programme information defining a) level at which activities are allowed under the Programme, and b) the eligibility criteria for each type of offset activity, including its availability to the public: (*Paragraph 2.2*)

a)

Under the J-Credit Scheme, in the Implementation Outline, project-based emission reduction/removal activities are targeted, and no size limits have been set.

b)

The J-Credit Scheme is compliant with ISO14064-2, -3. The only examining authorities that can execute validation and verification under the Scheme are bodies that have been authorized in Japan under ISO 14065.

a) and b) are specified in the Implementation Outline.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

Question 3.3. Offset credit issuance and retirement procedures

Are procedures in place defining how offset credits are... (Paragraph 2.3)	
a) issued?	<input checked="" type="checkbox"/> YES
b) retired / cancelled?	<input checked="" type="checkbox"/> YES
c) subject to discounting (if any)?	N/A

Are procedures in place defining... (Paragraph 2.3)	
d) the length of crediting period(s)?	<input checked="" type="checkbox"/> YES
e) whether crediting periods are renewable?	<input checked="" type="checkbox"/> YES

Provide evidence of the procedures referred to in a) through e) (if any, in the case of “c”), including their availability to the public:

a)

- ① Development of Project Design Document(PDD) according to approved methodologies
- ② Validation of PDD by examining authorities registered under the J-Credit Scheme. Projects are registered after being approved by the Certification Committee based on the submitted PDD and validation report.
- ③ Validation of monitoring report by examining authorities registered under the J-Credit Scheme. Credits are certified after being approved by the Certification Committee based on the submitted monitoring report and verification report.

b) Retirement and cancellation procedures are specified in the Implementation Outline. < https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

c) There is no discount procedure in the J-Credit Scheme, as the Implementation Outline and the Rules for developing Methodologies require conservative emission reduction/removal calculations.

d) The Implementation Outline specifies the project certification period as 8 years.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

e) The certification period may be further extended for a maximum of 8 years by resetting baseline based on methodologies.

Question 3.4 Identification and Tracking

Does the programme utilize an electronic registry or registries? (<i>Paragraph 2.4.2</i>)	<input checked="" type="checkbox"/> YES
---	---

Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (*Paragraph 2.4.2*):

Under the J-Credit Scheme, credits issued are administered by an electronic registry system.

< <https://j.japancreditregistry.go.jp/toppage.htm> >

System administrator privileges are held by the J-Credit Scheme Secretariat, but development and maintenance are outsourced.

Does the programme have procedures in place to ensure that the programme registry or registries...:	
a) have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types ? (<i>Paragraph 2.4.3</i>)	<input checked="" type="checkbox"/> YES
b) identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (<i>Paragraphs 2.4 (a) and (d) and 2.4.4</i>)	<input checked="" type="checkbox"/> YES
c) identify unit status, including retirement / cancellation, and issuance status? (<i>Paragraph 2.4.4</i>)	<input checked="" type="checkbox"/> YES
d) assign unique serial numbers to issued units? (<i>Paragraphs 2.4 (b) and 2.4.5</i>)	<input checked="" type="checkbox"/> YES
e) identify in serialization, or designate on a public platform, each unique unit's country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (<i>Paragraph 2.4.5</i>)	<input checked="" type="checkbox"/> YES
f) are secure (i.e. that robust security provisions are in place)? (<i>Paragraph 2.4 (c)</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in a) through f), including the availability to the public of the procedures referred to in b), d), and f):

• J-Credit Scheme Registry System

The Registry System has a function that tracks and records all units transferred from issuance to retirement/cancellation. Therefore, it is possible to designate specific units to be used for ICAO purposes. Corporations with an account in the Registry System can identify all related information. The J-Credit Scheme Registry System is operated under the direction of the Ministry of the Environment and the Ministry of Economy, Trade and Industry. The Ministry of the Environment and the Ministry of Economy, Trade and Industry, which are under the jurisdiction of the Japanese government, are legally prevented from having conflicts of interest (Source: National Public Service Ethics Act (Act No. 129 of August 13, 1999))

List any/all international data exchange standards to which the programme's registry(ies) conform: (*Paragraph 2.4 (f)*)

None

Are policies and robust procedures in place to...	
a) prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services? (<i>Paragraph 2.4.6</i>)	<input checked="" type="checkbox"/> YES
b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? (<i>Paragraph 2.4.6</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

The J-Credit Scheme Registry System is operated under the direction of the Ministry of the Environment and the Ministry of Economy, Trade and Industry.

The Ministry of the Environment and the Ministry of Economy, Trade and Industry, which are under the jurisdiction of the Japanese government, are legally prevented from having conflicts of interest (Source: National Public Service Ethics Act (Act No. 129 of August 13, 1999)).

Are provisions in place...	
a) ensuring the screening of requests for registry accounts? (<i>Paragraph 2.4.7</i>)	<input checked="" type="checkbox"/> YES
b) restricting the programme registry (or registries) accounts to registered businesses and individuals? (<i>Paragraph 2.4.7</i>)	<input checked="" type="checkbox"/> YES
c) ensuring the periodic audit or evaluation of registry compliance with security provisions? (<i>Paragraph 2.4.8</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) through c):

a)

When opening an account, confirmation is done according to the J-Credit Scheme Registry System Utilization Rule. < <https://j.japancreditregistry.go.jp/docs/policy.pdf> >

b)

Only entities that have opened accounts in the Registry System can connect to the Registry System. In addition, when opening an account, confirmation is done according to the J-Credit Scheme Registry System Utilization Rule.

c)

The J-Credit Scheme Registry System is operated under the direction of the Ministry of the Environment and the Ministry of Economy, Trade and Industry.

The Ministry of the Environment and the Ministry of Economy, Trade and Industry, which are under the jurisdiction of the Japanese government, are legally prevented from having conflicts of interest (Source: National Public Service Ethics Act (Act No. 129 of August 13, 1999)).

Question 3.5 Legal nature and transfer of units

Does the programme define and ensure the following:	
a) the underlying attributes of a unit? (Paragraph 2.5)	<input checked="" type="checkbox"/> YES
b) the underlying property aspects of a unit? (Paragraph 2.5)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and b), including their availability to the public:

The Implementation Outline defines J-Credits as greenhouse gas emission reductions/removals certified under the Scheme.

In terms of the attribution of J-Credits, J-Credits are defined as taking effect when they are recorded in the J-Credit Scheme Registry, and immediately being attributed to a J-Credit Scheme Registry account holder.

Question 3.6 Validation and verification procedures

Are standards, requirements, and procedures in place for... (<i>Paragraph 2.6</i>)	
a) the validation of activities?	<input checked="" type="checkbox"/> YES
b) the verification of emissions reductions?	<input checked="" type="checkbox"/> YES
c) the accreditation of validators?	<input checked="" type="checkbox"/> YES
d) the accreditation of verifiers?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) through d), including their availability to the public:

The verification/certification process in the J-Credit Scheme is based on ISO14065 and ISO14064, and detailed requirements and processes are specified in the Implementation Outline.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

Question 3.7 Programme governance

Does the programme publicly disclose who is responsible for the administration of the programme? (<i>Paragraph 2.7</i>)	<input checked="" type="checkbox"/> YES
Does the programme publicly disclose how decisions are made? (<i>Paragraph 2.7</i>)	<input checked="" type="checkbox"/> YES

Provide evidence that this information is available to the public:

The J-Credit Scheme is operated by Management consisting of the Ministry of Economy, Trade and Industry, the Ministry of the Environment, and the Ministry of Agriculture, Forestry and Fisheries. Based on the opinion of a Steering Committee consisting of experts, the Scheme has the authority to make and change the J-Credit Scheme Implementation Outline and other rules necessary for implementing the J-Credit Scheme. Rules, including procedural documents, are publicly disclosed on the J-Credit Scheme website, which all Scheme participants can access.

<<https://japancredit.go.jp/about/rule/>>

Can the programme demonstrate that it has... (<i>Paragraph 2.7.2</i>)	
a) been continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) been continuously operational for at least the last two years?	<input checked="" type="checkbox"/> YES
c) a plan for the long-term administration of multi-decadal programme elements?	<input checked="" type="checkbox"/> YES
d) a plan for possible responses to the dissolution of the programme in its current form?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) through d):

a), b) The J-Credit Scheme began in FY2013 and has been continuously operating to the present, FY2021.

c),d) The J-Credit Scheme plans to continue operating in and after FY2030 as well. The J-Credit Scheme has no specified expiry date as of now.

<https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf>

Are policies and robust procedures in place to...	
a) prevent the programme staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services? (<i>Paragraph 2.7.3</i>)	<input checked="" type="checkbox"/> YES
b) ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated? (<i>Paragraph 2.7.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

Under the J-Credit Scheme, the Implementation Outline stipulates that committee members with special interests regarding agenda items may not vote at committee meetings, thus avoiding and preventing conflicts of interest.

<https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf>

If the programme is not directly and currently administered by a public agency, can the programme demonstrate up-to-date professional liability insurance policy of at least USD\$5M? (<i>Paragraph 2.7.4</i>)	<input type="checkbox"/> YES
--	------------------------------

Provide evidence of such coverage:

Not applicable. The J-Credit Scheme is directly operated by Japanese governmental ministries and agencies.

Question 3.8 Transparency and public participation provisions

Does the programme publicly disclose... (<i>Paragraph 2.8</i>)	
a) what information is captured and made available to different stakeholders?	<input checked="" type="checkbox"/> YES
b) its local stakeholder consultation requirements (if applicable)?	<input checked="" type="checkbox"/> YES
c) its public comments provisions and requirements, and how they are considered (if applicable)?	<input checked="" type="checkbox"/> YES

Provide evidence of the public availability of items a) through c):

a)

All stakeholders can access the J-Credit Scheme website and use all of the J-Credit Scheme documents, forms, approved methodologies, registered projects, issued credits, and decisions by the Management in accord with the Steering Committee.

< <https://japancredit.go.jp/> >

b)

The J-Credit Scheme confirms matters such as whether examining authorities are in compliance with the laws and regulations of Japan at the time of validation for project registration and at the time of verification for credit certification. Under the J-Credit Scheme, opinions are continuously received from stakeholders, and methodologies and Scheme documents are revised under the Steering Committee with reference to opinions from experts.

c)

Under the J-Credit Scheme, opinions are continuously received from stakeholders, and methodologies and Scheme documents are revised under the Steering Committee with reference to opinions from experts.

In addition, when developing methodologies, public comments are conducted.

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

Does the programme conduct public comment periods relating to... (<i>Paragraph 2.8</i>)	
a) methodologies, protocols, or frameworks under development?	<input checked="" type="checkbox"/> YES
b) activities seeking registration or approval?	<input checked="" type="checkbox"/> YES
c) operational activities (e.g., ongoing stakeholder feedback)	<input checked="" type="checkbox"/> YES
d) additions or revisions to programme procedures or rulesets?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of any programme procedures referred to in a) through d):

Under the J-Credit Scheme, opinions are continuously received from stakeholders, and methodologies and Scheme documents are revised under the Steering Committee with reference to opinions from experts.

In addition, briefings are conducted periodically in each region, and a structure is in place to actively collect opinions from stakeholders.

In particular, when developing methodologies, the acceptance of public comments is defined in the Rules for developing Methodologies.

The J-Credit Scheme Secretariat conducts public comments on proposed methodologies.

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

Question 3.9 Safeguards system

Are safeguards in place to address... (<i>Paragraph 2.9</i>)	
a) environmental risks?	<input checked="" type="checkbox"/> YES
b) social risks?	<input checked="" type="checkbox"/> YES

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

The Rules for developing Methodologies require compliance with laws and regulations or guidelines, etc. for equipment or fuel, thus avoiding the risk of violating environmental and social laws and regulations.

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

Question 3.10 Sustainable development criteria

Does the programme use sustainable development criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
Does the programme have provisions for monitoring, reporting and verification in accordance with these criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

When project participants request registration of project, examining authorities registered with the J-Credit Scheme confirm whether the project violates any laws and regulations of Japan in terms of its adhesive terms and conditions and the eligibility criteria of methodologies. Confirmation by examining authorities is also done continuously at the time of verification for credit certification.

< https://japancredit.go.jp/about/rule/data/08_yakkan_seidoriyou_v1.2.pdf >

Question 3.11 Avoidance of double counting, issuance and claiming

Does the programme use sustainable development criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
Does the Programme provide information on how it addresses double counting, issuance and claiming in the context of evolving national and international regimes for carbon markets and emissions trading? (<i>Paragraph 2.11</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the information referred to above, including its availability to the public:

The Implementation Outline prohibits double claiming of environmental value.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

In addition, because this program is operated under the Ministry of Economy, Trade and Industry and the Ministry of the Environment, measures can be taken to ensure that environmental value is not claimed twice along with Japanese emissions.

PART 4: Carbon Offset Credit Integrity Assessment Criteria

Note—where “evidence” is requested throughout *Part 3* and *Part 4*, the Programme should provide web links to documentation. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—*Form Completion*”.

Note—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

Note—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

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

Question 4.1 Are additional

Do the Programme’s carbon offsets... (<i>Paragraph 3.1</i>)	
a) represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate?	<input checked="" type="checkbox"/> YES
b) exceed any greenhouse gas reductions or removals that would otherwise occur in a conservative, business-as-usual scenario?	<input checked="" type="checkbox"/> YES

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

The J-Credit Scheme incorporates the concept of additionality and baseline-setting in the development of methodologies. The evaluation of additionality addresses emission reduction activities not conducted due to economic barriers and general practical barriers.

And the methodologies developed in the J-Credit Scheme require compliance with laws and regulations or guideline. So the project of the J-Credit Scheme exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate.

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

Is additionality and baseline-setting... (<i>Paragraph 3.1</i>)	
a) assessed by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES
b) reviewed by the programme?	<input checked="" type="checkbox"/> YES

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

Under the J-Credit Scheme, as described above, the concepts of additionality and baseline-setting are incorporated in the development of methodologies. And examining authority verifies that the project has additionality and baseline-setting according to the methodology.

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

Identify one or more of the methods below that the programme has procedures in place to ensure, and to support activities to analyze and demonstrate, that credited mitigation is additional; which can be applied at the project- and/or programme-level: (*Paragraphs 3.1, and 3.1.2 - 3.1.3*)

- Barrier analysis
- Common practice / market penetration analysis
- Investment, cost, or other financial analysis
- Performance standards / benchmarks
- Legal or regulatory additionality analysis (as defined in *Paragraph 3.1*)

Summarize and provide evidence of the policies and procedures referred to in the above list, including describing any/all additionality analyses and test types that are utilized under the programme:

Under the J-Credit Scheme, as described above, the concepts of additionality and baseline-setting are incorporated in the development of methodologies. And examining authority verifies that the project has additionality and baseline-setting according to the methodology..

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

As a general rule, a project is evaluated for additionality according to whether or not economic barriers exist. However, a project may also be evaluated for additionality in relation to general practical barriers, in cases where additionality can be recognized on the basis of general practical barriers related to methodologies. Also, in cases of methodologies where it is deemed unnecessary to evaluate for additionality, a project is considered to have additionality without such evaluation.

Reduction activity such as the introduction of equipment required by laws and regulations does not possess additionality, and such activities cannot be included as projects under the J-Credit Scheme.

If the Programme provides for the use of method(s) not listed above, describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

None

If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types), does the programme provide clear evidence on how the activity was determined to be additional? (<i>Paragraph 3.1</i>)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and b) their availability to the public:

Rules for developing Methodologies shows omitting the evaluation of additionality (positive list).

Additionality does not need to be proven (positive list) in individual projects for Methodologies with a high probability of additionality (economic barriers and general practical barriers).

In principle, high probability is determined based on whether or not it is at least 95% reliable that a project subject to a Methodology has additionality. In order to satisfy this criteria, conditions may be added, such as if a technology specified in the Methodologies is adopted in the family division.

Under the J-Credit Scheme, the presence of additionality is also thought to change depending on the external environment, so in principle, it should be checked every year and reviewed as necessary in Steering Committee.

Explain how the procedures described under Question 4.1 provide a reasonable assurance that the mitigation would not have occurred in the absence of the offset programme: (*Paragraph 3.1*)

As a general rule, a project is evaluated for additionality according to whether or not economic barriers exist. However, a project may also be evaluated for additionality in relation to general practical barriers, in cases where additionality can be recognized on the basis of general practical barriers related to methodologies. Also, in cases of methodologies where it is deemed unnecessary to evaluate for additionality, a project is considered to have additionality without such evaluation.

Question 4.2 Are based on a realistic and credible baseline

Are procedures in place to... (<i>Paragraph 3.2</i>)	
a) issue emissions units against realistic, defensible, and conservative baseline estimations of emissions?	<input checked="" type="checkbox"/> YES
b) publicly disclose baselines and underlying assumptions?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including how “conservativeness” of baselines and underlying assumptions is defined and ensured:

Under the J-Credit Scheme, conservativeness in the Implementation Outline: requires that the Scheme documents specify procedures to ensure that emission reductions/removals are not overestimated.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

Are procedures in place to ensure that <i>methods of developing baselines</i> , including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? (<i>Paragraph 3.2.2</i>)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

Conservative baselines are set in accordance with methodologies. A list of approved methodologies and related documents is available to the public.

< <https://japancredit.go.jp/about/methodology/> >

Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (<i>Paragraph 3.2.3</i>)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

Under the J-Credit Scheme, each grid power emissions factor, etc. is reviewed annually, which also applies to already registered projects. < https://japancredit.go.jp/about/rule/data/04_monitoring_haisyutsu_v3-11.pdf >

Question 4.3 Are quantified, monitored, reported, and verified

Are procedures in place to ensure that...	
a) emissions units are based on accurate measurements and valid quantification methods/protocols? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES
b) validation occurs prior to or in tandem with verification? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
c) the results of validation and verification are made publicly available? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
d) monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES
e) mitigation is measured and verified by an accredited and independent third-party verification entity? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES
f) <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through f):

Under the J-Credit Scheme, Implementation Outline prescribes the flow of application procedure.

<https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf>

a)

The J-Credit Scheme is issued based on emissions reductions calculated according to the monitoring methods and calculation methods specified in each methodology. If accurate values cannot be calculated, it is possible to follow the instructions of the Monitoring and Calculation Rule,

<https://japancredit.go.jp/about/rule/data/04_monitoring_haisyutsu_v3-11.pdf>

, which defines the accuracy and so forth of measuring instruments.

b)

Before certification application, applicant has to confirm the application with Designated Examining Authorities.

c)

All are published on the following pages.

<<https://japancredit.go.jp/project/>>

<<https://japancredit.go.jp/credit/>>

d)

The applicant can decide freely throughout the duration of the crediting period.

e) f)

Before certification application, applicant has to confirm the application with Designated Examining Authorities..

Are provisions in place... (<i>Paragraph 3.3.3</i>)	
a) to manage and/or prevent conflicts of interest between accredited third-party(ies) performing the validation and/or verification procedures, and the programme and the activities it supports?	<input checked="" type="checkbox"/> YES
b) requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?	<input checked="" type="checkbox"/> YES
c) to address and isolate such conflicts, should they arise?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

The J-Credit Scheme allows entities accredited under ISO14065 to perform validation and verification.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

For ISO14065, accreditation standard stipulates that guarantee the management and prevention of conflicts of interest.

For ISO14065, validation or verification bodies are required to act impartially and avoid conflicts of interest.

<<https://www.iso.org/standard/60168.html>>

Are procedures in place requiring that... (<i>Paragraph 3.3.4</i>)	
a) the renewal of any activity at the end of its crediting period includes a reevaluation of its baselines, and procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario?	<input checked="" type="checkbox"/> YES
b) the same procedures apply to activities that wish to undergo verification but have not done so within the programme's allowable number of years between verification events?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including identifying the allowable number of years between verification events:

a)

Under the J-Credit Scheme, the certification period can be extended by resetting baselines. < https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

b)

If less than one year has passed since the end of the certification period, the above extension procedure can be followed.

< https://japancredit.go.jp/about/rule/data/02_kitei_project_v7-0.pdf >

Are procedures in place to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? (<i>Paragraph 3.3.5</i>)	<input checked="" type="checkbox"/> YES
--	---

Provide evidence of the policies and procedures referred to above:

Under the J-Credit Scheme, credits are not issued *ex ante*.

Question 4.4 Have a clear and transparent chain of custody

SECTION III, Part 3.4—*Identification and tracking* includes questions related to this criterion. No additional information is requested here.

Question 4.5 Represent permanent emissions reductions

List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

N/A

What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

N/A

For sectors/activity types identified in the first question in this section, are procedures and measures in place to require and support these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? (Paragraph 3.5.2)	N/A
b) monitor identified risks of reversals? (Paragraph 3.5.3)	N/A
c) mitigate identified risks of reversals? (Paragraph 3.5.3)	N/A
d) ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA? (Paragraph 3.5.4)	N/A

Summarize and provide evidence of the policies and procedures referred to in a) through d):

Not applicable

Are provisions in place that... (Paragraph 3.5.5)	
a) confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures?	N/A
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	N/A
c) confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures?	N/A

Summarize and provide evidence of the policies and procedures referred to in a) through c), including indicating the *number of days within which activity proponents must notify the programme of a material reversal event*:

Not applicable

Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (<i>Paragraph 3.5.6</i>)	N/A
--	-----

Summarize and provide evidence of the policies and procedures referred to above:

Not applicable

Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? (<i>Paragraph 3.5.7</i>)	N/A
--	-----

Question 4.6 Assess and mitigate against potential increase in emissions elsewhere

List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk of material emissions leakage:

Under the J-Credit Scheme, all GHG emissions attributed to a project, whether inside or outside project boundaries, must be identified using a means according to the Rules for developing Methodologies. In accordance with < https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf > , material emissions that may arise from project implementation are evaluated and calculated as project emissions, and thus, leakage emissions are completely handled under the J-Credit Scheme.

Are measures in place to assess and mitigate incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (<i>Paragraph 3.6</i>)	N/A
--	-----

Summarize and provide evidence of the policies and procedures referred to above:

As explained above, all GHG emissions attributed to a project, whether inside or outside project boundaries, need to be tracked, and material emissions that may arise from project implementation are calculated as project emissions, and therefore, this is not applicable.

Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? (<i>Paragraph 3.6.2</i>)	N/A
---	-----

Summarize and provide evidence of the policies and procedures referred to above:

Not applicable

Are procedures in place requiring and supporting activities to monitor identified leakage? (<i>Paragraph 3.6.3</i>)	N/A
--	-----

Summarize and provide evidence of the policies and procedures referred to above:

As explained above, all GHG emissions attributed to a project, whether inside or outside project boundaries, need to be tracked, and material emissions that may arise from project implementation are calculated as project emissions, and therefore, this is not applicable.

Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? (<i>Paragraph 3.6.4</i>)	N/A
--	-----

Summarize and provide evidence of the policies and procedures referred to above:

As explained above, all GHG emissions attributed to a project, whether inside or outside project boundaries, need to be tracked, and material emissions that may arise from project implementation are calculated as project emissions, and therefore, this is not applicable.

Question 4.7 Are only counted once towards a mitigation obligation

Does the Programme have measures in place for the following...	
a) to ensure the transparent transfer of units between registries; and that only one unit is issued for one tonne of mitigation (<i>Paragraphs 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
b) to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (<i>Paragraphs 3.7.2 and 3.7.6</i>)	<input checked="" type="checkbox"/> YES
c) to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>)	<input checked="" type="checkbox"/> YES
d) to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities such that double claiming does not occur between the airline and the host country of the emissions reduction activity? (<i>Paragraph 3.7.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

a)

There are no transfers between registries of other schemes. Under the J-Credit Scheme, the issuance of J-Credits is certified by the Certification Committee, and J-Credits are issued to each Registry account. At this time, one unit of credit is issued per ton of reduction/removal activity. In addition, if it is determined that double certification under other similar schemes has occurred for emission reductions/removals subject to certification, the Management may demand that the project participant cancel the same quantity of J-Credits within 40 business days. If such cancellation is not performed within 40 business days, the Management may refuse to perform new acquisitions, transfers, or retirement of J-Credits until such J-Credits have been canceled.

b)

Each of the J-Credits may be held in only one account at a time, and J-Credits transferred to a retirement/cancellation account may not be transferred in excess of this amount, which helps prevent double usage.

c)

J-Credits may only be held in one account at a time.

d) The J-Credit Scheme is limited to reduction/removal activities in Japan.

< https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf >

Does the Programme have procedures in place for the following: (<i>Paragraph 3.7.8</i>)	
a) to obtain, or require activity proponents to obtain and provide to the programme, written attestation from the host country's national focal point or focal point's designee?	<input checked="" type="checkbox"/> YES
b) for the attestation(s) to specify, and describe any steps taken, to prevent mitigation associated with units used by operators under CORSIA from also being claimed toward a host country's national mitigation target(s) / pledge(s)?	<input checked="" type="checkbox"/> YES
c) for Host country attestations to be obtained and made publicly available prior to the use of units from the host country in the CORSIA?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

Under the J-Credit Scheme, all J-Credits can be traced in the Registry System from issuance to retirement/cancellation. In addition, the J-Credit Scheme is operated by the Ministry of Economy, Trade and Industry, the Ministry of the Economy, and the Ministry of Agriculture, Forestry and Fisheries as the Management, and thus, it can be confirmed that credits intended to be used in the CORSIA will not be double claimed.

Does the Programme have procedures in place requiring... (<i>Paragraph 3.7.9</i>)	
a) that activities take approach(es) described in (any or all of) these sub-paragraphs to prevent double-claiming?	<input checked="" type="checkbox"/> YES
<input type="checkbox"/> Emissions units are created where mitigation is not also counted toward national target(s) / pledge(s) / mitigation contributions / mitigation commitments. (<i>Paragraph 3.7.9.1</i>)	<input checked="" type="checkbox"/> YES
<input type="checkbox"/> Mitigation from emissions units used by operators under the CORSIA is appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions. (<i>Paragraph 3.7.9.2</i>)	<input checked="" type="checkbox"/> YES
<input type="checkbox"/> Programme procedures provide for the use of method(s) to avoid double-claiming which are not listed above (<i>Paragraph 3.7.9.3</i>)	<input checked="" type="checkbox"/> YES
b) that Host Country attestations confirm the use of approach(es) referred to in the list above?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

Under the J-Credit Scheme, all J-Credits can be traced in the Registry System from issuance to retirement/cancellation. In addition, the J-Credit Scheme is operated by the Ministry of Economy, Trade and Industry, the Ministry of the Economy, and the Ministry of Agriculture, Forestry and Fisheries as the Management, and thus, it can be confirmed that credits intended to be used in the CORSIA will not be double claimed.

Does the Programme... (Paragraph 3.7.10)	
a) make publicly available any national government decisions related to accounting for units used in ICAO, including the contents of host country attestations described in paragraph 3.7.8?	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

Under the J-Credit Scheme, all J-Credits can be traced in the Registry System from issuance to retirement/cancellation. In addition, the J-Credit Scheme is operated by the Ministry of Economy, Trade and Industry, the Ministry of the Economy, and the Ministry of Agriculture, Forestry and Fisheries as the Management, and thus, it can be confirmed that credits intended to be used in the CORSIA will not be double claimed.

Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (Paragraph 3.7.11)	<input checked="" type="checkbox"/> YES
--	---

Summarize and provide evidence of the policies and procedures referred to above:

Under the J-Credit Scheme, all J-Credits can be traced in the Registry System from issuance to retirement/cancellation. In addition, the J-Credit Scheme is operated by the Ministry of Economy, Trade and Industry, the Ministry of the Economy, and the Ministry of Agriculture, Forestry and Fisheries as the Management, and thus, it can be confirmed that credits intended to be used in the CORSIA will not be double claimed.

Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country's national accounting focal point or designee otherwise attested to its intention to not double claim? (Paragraph 3.7.13)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

If the J-Credit Scheme Secretariat has determined that double certification under other similar schemes has occurred for emission reductions/removals subject to certification, the Management may demand that the project participant cancel the same quantity of J-Credits within 40 business days.

<https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf>

Would the Programme be willing and able, upon request, to report to ICAO's relevant bodies, as requested, performance information related to, <i>inter alia</i> , any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (Paragraph 3.7.12)	<input checked="" type="checkbox"/> YES
---	---

Question 4.8 Do no net harm

Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? (<i>Paragraph 3.8</i>)	<input checked="" type="checkbox"/> YES
---	---

Summarize and provide evidence of the policies and procedures referred to above:

Japanese government considers environmental risks, enacting several laws and regulations aimed at reducing environmental risks. The methodologies developed in the J-Credit Scheme require compliance with laws and regulations or guidelines, etc. for equipment or fuel.

< https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf >

Describe, and provide evidence that demonstrates, how the programme complies with social and environmental safeguards: (*Paragraph 3.8*)

The Rules for developing Methodologies

<https://japancredit.go.jp/about/rule/data/06_houhouron_haisyutu_v3-1.pdf>

and the eligibility criteria of each methodology require environmental risks to be calculated, including emissions caused by projects.

Under the eligibility criteria of each methodology and the adhesive terms and conditions governing the relationship between project participants and the Management

<https://japancredit.go.jp/about/rule/data/08_yakkan_seidoriyou_v1.2.pdf>,

social risks must be addressed at the time of registration and after registration.

In addition, for each risk, examining authorities are required to confirm that the project does not violate any laws or regulations at the time of validation and verification.

< https://japancredit.go.jp/about/rule/data/03_kitei_shinsa_v2-0.pdf >

Describe, and provide evidence of the programme’s public disclosure of, the institutions, processes, and procedures that are used to implement, monitor, and enforce safeguards to identify, assess and manage environmental and social risks: (*Paragraph 3.8*)

The aforementioned guidelines and procedures are publicly available on the J-Credit Scheme website under “Documents.” < <https://japancredit.go.jp/about/rule/> >

PART 5: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form?

N/A

SECTION IV: SIGNATURE

I certify that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

As the Programme Representative, I certify that all information in this form is true, accurate, and complete to the best of my knowledge.

As the Programme Representative, I acknowledge that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

Signed:

Yasuaki UCHINO

Full name of Programme Representative (*Print*)

25/02/2022

Date signed (*Print*)



Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)



| ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

CONTENTS: With this document, programmes may define which of their activities they are submitting for assessment by the TAB. The two sheets are described below:

- Sheet A) Activities the programme describes in this form, which will be assessed by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A



ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

CONTENTS: With this document, programmes may define which of their activities they are **excluding** from TAB's assessment. The two sheets are described below:

- Sheet A) Activities the programme describes in this form will be **excluded** from assessment by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

SHEET A: EXCLUDED ACTIVITIES (Here, list activities supported by the programme that are **excluded** from further assessment)

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

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

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of most recent version	Prior versions of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
e.g. "Methodology to XYZ..."	e.g., ABC-123-V.20-XXX	e.g., V2.0	01/01/2018			

Emissions Unit Programme Registry Attestation

(Version 2, January 2022)

PART A. Applicability and Instructions

1. Relevance and definitions:

1.1. These terms are relevant to emissions unit programmes and their designated registries:

1.1.1. **CORSIA Eligible Emissions Unit Programme:** emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

1.1.2. **CORSIA Eligible Emissions Unit Programme-designated registry:** registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

1.1.3. **Material change:** any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

1.1.4. **Cancel:** the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

1.1.5. **Business day:** defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

2. Programme - registry relationship:

2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and

consistent with the EUC. The programme registry is not separately or independently considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its administration with terms contained in this document's Part B.

- 2.2.** The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.
 - 2.3.** A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the programme in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
- 3. Submitting an "*Emissions Unit Programme Registry Attestation*":**
- 3.1.** Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
 - 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:

 - 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
 - 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
 - 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:

3.3.1. Forward the signed attestation to the TAB; and

3.3.2. If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.

PART B: Emissions Unit Programme Registry Attestation

4. Programme application materials. As the Registry Representative, I certify items 4.1 to 4.4:

4.1. I have read and fully comprehend the following information:

4.1.1. The instructions and terms of this attestation;

4.1.2. The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

4.1.3. The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and

4.1.4. The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹.

4.2. The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

4.3. The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;

4.4. The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

5. Scope of Programme responsibilities under the CORSIA. As the Registry Representative, I acknowledge items 5.1 to 5.2:

5.1. The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

¹ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Programme - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and
- 6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Programme Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:
- 7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*"².
- 7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;
- 7.3. The Programme Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Programme is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document "*CORSIA Eligible Emissions Units*"³. This will be/is 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 Registry.
- 7.4. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

² Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

³ As prescribed in the ICAO Document "*CORSIA Eligible Emissions Units*", the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.

- 7.5. The Programme Registry will, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.6. The Programme Registry will, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7. The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8. The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form;
- 7.9. The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors;
- 7.10. The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11. The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme’s long-term planning, including plans for possible dissolution;
- 7.12. The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document. This will include references to existing registry functionalities that already meet the requirements of this document and/or description of business practices and procedures that

ensure the Programme Registry's ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

8. Accuracy and completeness of information. The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.

内野 泰明
Programme Representative Signature
Yasuaki UCHINO
Programme Representative Name

内野 泰明
Registry Representative Signature
Yasuaki UCHINO
Registry Representative Name

J-Credit Scheme
Programme Name
25/02/2022
Date

J-Credit Scheme Registry
Registry Name
25/02/2022
Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*⁴.

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: J-Credit Scheme

Administering Organization⁵: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Official mailing address: help@jcre.jp

Telephone #: +81-3-5281-7588

Official web address: JP: < <https://japancredit.go.jp/> >, EN: <<https://japancredit.go.jp/english/>>

B. Programme Administrator Information (i.e., individual contact person)

Full name and title: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Employer / Company (if not programme): N/A

E-mail address: uchino-yasuaki@meti.go.jp

Telephone #: +81-3-3501-1770

⁴ <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

⁵ **Please complete**, even if the name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme is the same as "*Programme Name*".

C. Programme Representative Information (if different from Programme Administrator)

Full name and title: N/A

Employer / Company (if not Programme): N/A

E-mail address: N/A

Telephone #: N/A

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: The J-Credit scheme registry

Administering Organization: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Official mailing address: registry@jcre.jp

Telephone #: +81-3-5281-7588

Official web address: <https://j.japancreditregistry.go.jp/toppage.html>

B. Registry Administrator Information (i.e., individual contact person)

Full name and title: Japan Ministry of Economy, Trade and Industry, Ministry of the Environment, Ministry of Agriculture, Forestry and Fisheries

Employer / Company (if not Registry Administering Organization): N/A

E-mail address: uchino-yasuaki@meti.go.jp

Telephone #: +81-3-3501-1770

C. Programme Representative Information (if different from Registry Administrator)

Full name and title: N/A

Employer / Company (if not Registry Administering Organization): N/A

E-mail address: N/A

Telephone #: N/A

⁶ Please complete this section, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in Part 2. “1. Programme Representative Information”.

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

7.1	Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable ⁷ , as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “ <i>CORSIA Eligible Emissions Units</i> ”?”	<input checked="" type="checkbox"/> YES
	Describe how the Registry ensures its ability to implement these provisions:	
	The J-Credit scheme registry is operated by company selected by Ministry of Economy, Trade and Industry and Ministry of the Environment. Currently, the registration platform meets all objectives and provisions required by the program described in the application form.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	The J-Credit scheme registry https://j.japancreditregistry.go.jp/toppage.html	

7.2	Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	The Registration Platform is designed to create new accounts all over the globe. To create registry account, applicants need to prepare the following types. <ul style="list-style-type: none"> ➤ A copy of the applicant's Certificate of Incorporation or Memorandum and Articles of Association (If it is not in English, its certified English translation is also required.) ➤ A copy of the applicant's official document in English, which authorizes the application for opening an account ➤ A copy of the passport (front page and identification page) of the applicant's account manager to be designated 	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	Account for The J-Credit management/transfer https://japancredit.go.jp/english/account/	

⁷ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

7.3	Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “ <i>CORSIA Eligible Emissions Units</i> ”?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implements this provision:	
	<p>The J-Credit Scheme Registry has retirement/cancellation procedure for all kinds of registered units in its registry.</p> <p>This procedure asks the account holder to specify the number of units to be cancelled, the purpose for the cancellation, the end beneficiary information, among other data.</p> <p>Notes: From April 2022, The J-Credit Scheme Registry plans to automate various applications by digitizing the register.</p>	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	<p>Account for The J-Credit management/transfer (Japanese)</p> <p>https://japancredit.go.jp/application/account/</p> <p>Account for The J-Credit management/transfer application sheet (Japanese)</p> <p>https://japancredit.go.jp/pdf/application/mukouka_shinsei_Souryou_v4-1.xlsx</p> <p>Notes: In automation, the application is done on the Registry.</p>	

7.4	Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	The applicant will specify CORSIA for the purpose of cancellation.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	<p>Account for The J-Credit management/transfer (Japanese)</p> <p>https://japancredit.go.jp/application/account/</p> <p>Account for The J-Credit management/transfer application sheet (Japanese)</p> <p>https://japancredit.go.jp/pdf/application/mukouka_shinsei_Souryou_v4-1.xlsx</p> <p>Notes: In automation, the application is done on the Registry.</p>	

7.5	a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.	<input checked="" type="checkbox"/> YES
	b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement these provisions:	
	In The J-Credit Scheme, retired/cancelled credit information is not published. The applicant can submit the retirement/cancellation notice issued at the time retirement/cancellation of as proof that the credit has been cancelled. The retirement/cancellation notice contains the following information.	
	<ul style="list-style-type: none"> ➤ Account information ➤ Transaction number (unique number) ➤ Date of cancellation ➤ Project information ➤ Serial number of credit ➤ Purpose of cancellation 	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
Account for The J-Credit management/transfer (Japanese) https://japancredit.go.jp/application/account/		

7.6	Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement this provision:	
	The applicant can submit the retirement/cancellation notice issued at the time retirement/cancellation of as proof that the credit has been cancelled. The retirement/cancellation notice contains the following information.	
	<ul style="list-style-type: none"> ➤ Account information ➤ Transaction number (unique number) ➤ Date of cancellation ➤ Project information ➤ Serial number of credit ➤ Purpose of cancellation 	
In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .		

Account for The J-Credit management/transfer (Japanese) https://japancredit.go.jp/application/account/
--

7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user?	<input checked="" type="checkbox"/> YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	<input checked="" type="checkbox"/> YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	<input checked="" type="checkbox"/> YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – f:	
<p>The The J-Credit Scheme Registry system is operated under the direction of the Ministry of the Environment and the Ministry of Economy, Trade and Industry.</p> <p>The Ministry of the Environment and the Ministry of Economy, Trade and Industry, which are under the jurisdiction of the Japanese government, are legally prevented from having conflicts of interest (Source: National Public Service Ethics Act (Act No. 129 of August 13, 1999).</p>		
In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .		
<p>Agreement of The J-Credit Scheme</p> <p>https://japancredit.go.jp/about/rule/data/08_yakkan_seidoriyou_v1.2.pdf</p>		

7.8	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?	<input checked="" type="checkbox"/> YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?	<input checked="" type="checkbox"/> YES

	Describe how the Registry does or will implement each provision in rows a and b:
	<p>The J-Credit Scheme Registry system is operated under the direction of the Ministry of the Environment and the Ministry of Economy, Trade and Industry. The Ministry of the Environment and the Ministry of Economy, Trade and Industry, which are under the jurisdiction of the Japanese government, are legally prevented from having conflicts of interest (Source: National Public Service Ethics Act (Act No. 129 of August 13, 1999). The J-Credit Scheme works continuously on all necessary arrangements to provide users a secure registry System.</p> <p>In case any breach of registry is identified, the administrator can correct the error without notifying the system user in advance to the extent that the error can be corrected. When such a correction is made, the administrator shall promptly notify the system user affected by the correction of the content and reason of the correction.</p> <p>In case system user makes a false request or commits any other serious violation, the administrator suspends the usage authority of the system user and notifies the system user to that effect.</p> <p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>Policy of The J-Credit Scheme (Japanese) https://j.japancreditregistry.go.jp/docs/policy.pdf</p>

	Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV ⁸ ?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements these provisions:	
7.9	Once a unit is cancelled on the registry, it can no longer be actioned. Users are unable to select any “action” buttons (such as Transfer or Retire) for that unit or block. Similarly, once a unit is retired on the registry, it can no longer be actioned. Users are unable to select any “action” buttons (such as Transfer) for that unit or block, thereby eliminating the ability of that cancelled or retired credit to be sold.	
	In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i> .	
	Implementation Guidelines for the The J-Credit Scheme (Japanese) https://japancredit.go.jp/about/rule/data/01_youkou_v5-3.pdf	

7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	<input checked="" type="checkbox"/> YES
------	--	---

⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	<input checked="" type="checkbox"/> YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	<input checked="" type="checkbox"/> YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	<input checked="" type="checkbox"/> YES
	Describe how the Registry implements each provision in rows a – d:	
	<p>In The J-Credit Scheme, retired/cancelled credit information is not published. The applicant can submit the retirement/cancellation notice issued at the time retirement/cancellation of as proof that the credit has been cancelled. The retirement/cancellation notice contains the following information.</p> <ul style="list-style-type: none"> ➤ Account information ➤ Transaction number (unique number) ➤ Date of cancellation ➤ Project information ➤ Serial number of credit ➤ Purpose of cancellation 	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	

	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	<input checked="" type="checkbox"/> YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	<input checked="" type="checkbox"/> YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	The J-Credit Scheme Registry handles and retains all documents and data.	
7.11	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	