

CORSIA Eligible Emissions Unit Programme Change Notification Form

PART A: ABOUT THIS FORM

Once an emissions unit programme is approved by the ICAO Council as eligible to supply CORSIA Eligible Emissions Units, the programme commits to notify the ICAO Secretariat of any “material changes” to its “Scope of Eligibility”, for further review by the Technical Advisory Body (TAB) that advises the ICAO Council on the eligibility of emissions units for use in CORSIA.

*TAB Procedures*¹ defines a “Material Change” as an update to a programme’s *Scope of Eligibility* that would alter the programme’s response(s) to any questions in its application form and further inquiries from the TAB over the course of the programme’s assessment (paragraph 8.4).

Tab Procedures defines a CORSIA Eligible Emissions Unit Programme’s “Scope of Eligibility” as “the extent and limits of a programme’s eligibility, which is defined, assessed, and granted on the basis of the programme-level governance structures, measures or mechanisms, and procedures that programmes have in place at the time of their initial submission of application materials to the ICAO Secretariat; and any updates to these procedures that are communicated to TAB during the course of its assessment; and as defined in the general or programme-specific eligibility parameters set out in TAB’s recommendations” (paragraph 4.5).

Annually, TAB will indicate deadlines for programmes to notify ICAO of any such material changes. These notifications should be submitted by the next deadline after the material change has occurred; the upcoming deadlines are indicated in the version of the *TAB Work Programme and Timeline* document that is currently effective. This document is available on the CORSIA website².

Material changes should be disclosed using this form. TAB will then consider the need for any further review, in line with *TAB Procedures*. If TAB identifies that the change is indeed material and should be further assessed, it will invite public comments on the consistency of the proposed revision with the Emissions Unit Criteria (EUC) and *Guidelines for Criteria Interpretation*. The ICAO Secretariat will inform the programme of TAB’s decision to more deeply assess the programme’s modification, or its confirmation that the modification is consistent with the CORSIA EUC. The programme will also be informed of the date by which the review will be completed. The length of the review should be determined by the severity and scale of the material change.

PART B: PROGRAM CHANGE NOTIFICATION(S)

The Programme is requested to provide the following information regarding any modification(s) to the programme’s *Scope of Eligibility* that could constitute a “material change” as described above. Report each change separately by duplicating (copying and pasting) the table below as needed.

Programme name: Cercarbono

CHANGE 1:
Plan for the long-term administration of multi-decadal programme elements
a. Description of the change (e.g., the addition, modification, deletion undertaken):
Cercarbono has a private document that addresses a contingency plan in the event of dissolution of the Cercarbono Certification Program. This comprehensive plan includes procedures and policies to be administered by the CEO to ensure long-term administration of the program elements. Processes will be put in place to ensure the effective and orderly management of currently registered projects and credits.

¹ In *TAB Procedures*, paragraphs 4.5, 7.5, and 8.2 – 8.6 in particular pertain to the *Scope of Eligibility* and notification and assessment of material changes.

² The *TAB Work Programme and Timeline* and *TAB Procedures* documents are available here: <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

The document defines the strategies that will ensure the long-term administration of the programme, establishes the plan in the event that the standard is discontinued, and identifies those directly responsible for the management of that plan.

The majority of strategies had already been outlined in the program's normative documents. However, to ensure clarity and coherence, it was deemed necessary to **consolidate** them into a **single comprehensive document**.

b. Rationale for the change:

The ICAO Council requests that Cercarbono complete the actions before being reconsidered for CORSIA eligibility.

(Response to recommendation a) included in section 4.3.4.5 “Further actions requested of the programme”, of TAB ASSESSMENT AND RECOMMENDATIONS ON APPLICATIONS AND PROCEDURAL UPDATES document).

c. Where the change is reflected in the Programme’s documentation or other resource(s)³:

The document is part of the internal normative documents defined by the standard. Since it is not publicly available, it is attached to this document.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme’s current eligibility:

31 March 2023. Re-application Form for Emissions Unit Programmes:

- According to Cercarbono’s annual report, publicly available at www.cercarbono.com, section: Documentation (Annual Reports), the activity of the Certification Programme generates Net Assets enough to support both day-to-day operations and also long-term actions to provide certainty on the continuity to the certification programme.
- The first clause of the contract signed between the owner of a CCMP and Cercarbono, defines that in the event of the final liquidation of Cercarbono, the custody, integrity and availability of existing Certificate(s) of Emission will be held by Ecoregistry (registry platform). In turn, in the event of permanent suspension of services by Ecoregistry, the programme and the respective project holders will be given a copy of the information together with a certificate issued by Ecoregistry indicating that it was subject to public registration in the terms of law and of the unique assignment of serials during the time of validity of the services.
- Additionally, Cercarbono has established within its equity a financial reserve, which in the event of dissolution of the programme would support its operation for approximately one year, in which time the programme would have the duty to define the situation of the CCMPs that are registered.

15 June 2023. Initial Clarification Questions – Application:

- If Cercarbono ceased to exist, the available carbon credits and the buffer carbon units would be transferred to a comparable standard or registry. As a programme, we certify and support the removal emitted that has been verified in the CCMPs, which is why a carbon buffer (pooled and individual) is assigned to each one that ensures its permanence.

11 August 2023. Technical Advisory Body questions for live discussion:

- As stated in the March submission, Cercarbono has created a financial reserve from its internal funds. This reserve is designed to sustain its operations for approximately one year in the event of the program's dissolution. Furthermore, it's important to note that a portion of these funds could potentially be allocated to EcoRegistry. This allocation would serve to uphold all aspects related to credit management, including credit transfers and withdrawals.

³ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

<ul style="list-style-type: none"> As a proactive measure in response to the hypothetical scenario of dissolution, Cercarbono has entered into a Memorandum of Understanding (MOU) with another certification standard organization. In the event of dissolution, this MOU ensures that the other party will serve as a replacement, guaranteeing the registration and certification of projects already in the pipeline at the time of dissolution. Details of the MOU can be provided upon request.
e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:
Since a consolidated document describing the long-term plan of the program has been defined, any revision of the TAB would only be a matter of sending the available version of this document.

CHANGE 2:
Programme’s legal additionality
a. Description of the change (e.g., the addition, modification, deletion undertaken):
Addition of text to clarify Cercarbono’s criteria regarding legal additionality assessment.
b. Rationale for the change:
The ICAO Council requests that Cercarbono completes the actions before being reconsidered for CORSIA eligibility. (Response to recommendation b) included in section 4.3.4.5 “Further actions requested of the programme”, of TAB ASSESSMENT AND RECOMMENDATIONS ON APPLICATIONS AND PROCEDURAL UPDATES document).
c. Where the change is reflected in the Programme’s documentation or other resource(s) ⁴ :
Revision has been made to main regulatory framework documents, available at: www.cercarbono.com , section: Documentation, to accommodate the subject recommendation as follows: <i>Cercarbono's Protocol for Voluntary Carbon Certification (v4.4)</i> : In section 7.3.1, “Additionality”, second paragraph clearly states Cercarbono criterion regarding legal additionality, where the status of compliance or enforcement degree of legal provisions or regulations in the mitigation project or program are not related to the fact such project or program shall comply with all applicable legislation or regulations to be considered as additional, and that such criterion prevails over any other related one that might be found in methodologies or other relevant documentation. <i>Procedures of Cercarbono's Certification Programme (v2.2)</i> : In section 5.1, “Additionality”, last paragraph highlights compliance with all applicable laws and regulations independent of their enforcing or application status is to be considered for additionality analysis.
d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme’s current eligibility:
31 March 2023. Re-application Form for Emissions Unit Programmes:
<ul style="list-style-type: none"> A new version of the Cercarbono's Protocol for Voluntary Carbon Certification V4.2 is available; sections referred to this document and links were updated. Complementary information describing the legal framework analysis included in tool is added. As per indicated in Tool to Demonstrate Additionality of Climate Change Mitigation Initiatives, a legal framework analysis shall be conducted as first step of the additionality

⁴ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

assessment, to demonstrate that the mitigation initiative complies with all mandatory legal and regulatory requirements, and that it does not correspond to a mandatory environmental offset scheme.

15 June 2023. Initial Clarification Questions – Application:

- Additionality shall be assessed when performing the baseline scenario selection analysis. In the case described, if the change in emission levels occurred entirely (either directly or indirectly) due to compliance with a mandatory requirement, then the CCMP allowing such change would not be additional, as the baseline scenario is its implementation independent of considering or not considering reduction or removal GHG emissions. Now, in cases where such mandatory implementation is not enforced and this can be demonstrated, or in cases where the way the CCMP is implemented generates GHG emission reductions or removals above those that would have been generated implementing it in another way in compliance with the mandatory requirements, then it could be additional.

11 August 2023. Technical Advisory Body questions for live discussion:

- Strict adherence to the Protocol text is exercised in assessing Climate Change Mitigation Projects (CCMPs) aiming to be certified under Cercarbono standard, thus section 6.13.1 states: “The CCMP shall list, describe, and justify compliance with laws, statutes, and regulatory frameworks governing it (at the local, regional, and national levels), applicable to the CCMP activity, including environmental requirements and registration of the CCMP’s concrete actions in national registry systems, where applicable.”
The only text related to non-compliance with legal framework in Cercarbono’s official documentation can be found in Chapter 6 of Cercarbono’s tool to demonstrate additionality (Referred in section 6.3.1 of Cercarbono’s Protocol), under "Barrier analysis", where it is only referred as related to assessment of risks of regulatory non-compliance during the 'CCMP's validation process, same as in Section 3.5.2 (Risk Assessment) in Cercarbono’s Procedures.

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

For future assessment of legal additionality, reference can be made to the existing Cercarbono’s Protocol for Voluntary Carbon Certification and additionality tool. These documents will always be publicly available.

CHANGE 3:

Periodically monitor formal developments related to any CDM methodologies

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Addition of text describing procedures in place in Cercarbono for monitoring and updating approved methodologies pertaining to the CDM.

b. Rationale for the change:

The ICAO Council requests that Cercarbono completes the actions before being reconsidered for CORSIA eligibility.

(Response to recommendation c) included in section 4.3.4.5 “Further actions requested of the programme”, of TAB ASSESSMENT AND RECOMMENDATIONS ON APPLICATIONS AND PROCEDURAL UPDATES document).

c. Where the change is reflected in the Programme’s documentation or other resource(s)⁵:

⁵ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

[Cercarbono's Protocol for Voluntary Carbon Certification \(v4.4\)](#): In section 6.5 “Updating and/or overall review of approved methodologies”, extensive treatment is provided on review procedures, timing for review and updates, reference to other methodological CDM’s documents, and disclosure of determinations or actions taken, derived from such processes.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme’s current eligibility:

15 June 2023. Initial Clarification Questions – Application:

- CCMP proponents may propose the use of the most recent versions of CDM methodologies, which are reviewed by an ad-hoc technical committee, as set out in the latest version of the Procedures of Cercarbono's Certification Programme document published on March 30 of this year.
CCMP proponents have not proposed recent versions of the CDM methodologies, therefore an ad-hoc technical committee has not been created. However, in the evolution of Cercarbono and the updates to its protocol it has made it possible to incorporate different sectoral scopes; for this reason, the available CDM methodologies have been constantly analysed (especially prior to a new version of the protocol).

e. How the information in “d.” would be revised and submitted to any future (re-)assessment process, by updating the information in “d.” to reflect any / all modifications to the Programme’s original information that result from the change:

For future evaluation of periodic monitoring developments related to any CDM methodologies, the Cercarbono's Protocol for Voluntary Carbon Certification may be revised. These documents will always be publicly available.

CHANGE 4:

Procedures necessary to prevent double-claiming

a. Description of the change (e.g., the addition, modification, deletion undertaken):

Addition of text describing procedures in place to prevent double counting, including the double claiming modality.

b. Rationale for the change:

The ICAO Council requests that Cercarbono completes the actions before being reconsidered for CORSIA eligibility.

(Response to recommendation d) included in section 4.3.4.5 “Further actions requested of the programme”, of TAB ASSESSMENT AND RECOMMENDATIONS ON APPLICATIONS AND PROCEDURAL UPDATES document).

c. Where the change is reflected in the Programme’s documentation or other resource(s)⁶:

[Procedures of Cercarbono's Certification Programme \(v2.2\)](#): In section 7.3 “Mechanisms to avoid double claim”, complete description of the features Cercarbono program and its registry platform, relevant to this goal, can be found, including reference to NDCs, authorization letters, National emissions reports and tools available for stakeholders and countries to have a reliable projects’ database available from Cercarbono, as well as statements from Cercarbono on its willingness to undertake any required change or adjustment to cope with specific nationally established requirements, given procedures pertaining to Art. 6.2. of the Paris Agreement are still in the making

⁶ If documents or resources evidencing the change are not publicly available, please include this information in an attachment to this form and clearly identify any business-confidential information.

and is anticipated, regional or national particularities are to be entertained by the carbon certification standards and registry platforms.

d. Information originally submitted to and assessed by TAB that would be altered as a result of this change (copy and paste in the field below); including any and all relevant descriptions or explanations provided by the Programme in its Application Form and accompanying materials and/or in response to any further inquiries from TAB during the course of the assessment(s) that informed TAB recommendations on the Programme's current eligibility:

31 March 2023. Re-application Form for Emissions Unit Programmes:

- Procedures of Cercarbono's Certification Programme V2 establishes in section 6 the mechanisms to prevent double counting implemented by the Cercarbono program through the registry platform and its guidelines are established; and how the double claiming is prevented through coordinated actions between the certification standards and programmes, different governments and the CCMP holders.

Specific information about mechanisms to avoid double use is presented in Section 6.2, while mechanisms to avoid double claims is presented in section 6.3 of Procedures of Cercarbono's Certification Programme V2.0, which provide guidance on host country declaration and corresponding adjustments.

Section 6.3 of the Procedures of Cercarbono's Certification Programme requests from all programme or project participants or holders who wish to be part of any compensation scheme where double claims may occur, a written statement from the host country where the GHG emission reductions or removals occurred.

11 August 2023. Technical Advisory Body questions for live discussion:

- A fundamental part of preventing double counting is the definition of the end use of the credits issued; therefore, all projects that intend to use their credits in international compliance schemes operating under an emissions trading system or in national and/or sub-national schemes must follow the process presented in section 6.3.2 of the Procedures of the Cercarbono Certification Programme.

The first part of the process is that the project is responsible for determining whether it intends to use its credits in a compliance scheme, and the project must communicate this prior to certification. The project must determine whether the GHG emission removals or reductions associated with a carbon credit are covered by a communicated target in the country's NDC or by an international compliance scheme that requires it. If covered, a letter authorisation by the host country must be submitted with the project documentation, as well as information on the sectoral scope of the project activity, the geographical scope and the GHGs measured.

e. How the information in "d." would be revised and submitted to any future (re-)assessment process, by updating the information in "d." to reflect any / all modifications to the Programme's original information that result from the change:

For future evaluation of procedures necessary to prevent double-claiming, the Procedures of Cercarbono's Certification Programme may be revised. These documents will always be publicly available.