



Guidance Document for Host countries concerning the issuance of CORSIA Eligible Emissions Units

Version 1

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This guidance document provides State Parties under UNFCCC with a comprehensive overview of CORSIA emissions unit criteria, highlighting their responsibility to implement corresponding adjustments to guarantee the environmental integrity of CORSIA-eligible emissions units. It outlines the essential steps involved in issuing a letter of authorization and applying corresponding adjustments, taking into account the recently adopted operational rules of Article 6 of the Paris Agreement.



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1. Introduction to CORSIA

The 39th Assembly of the International Civil Aviation Organization (ICAO) established the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) in October 2016. CORSIA is the only global market-based measure to address CO₂ emissions from international aviation. Under CORSIA, aircraft operators (airlines) must purchase and cancel CORSIA Eligible Emissions Units (EEUs; 1 EEU = 1 metric tonne of CO₂ emissions reductions) to offset CO₂ emissions above the established baseline of the scheme. These EEUs may originate from carbon offset projects that represent emission reduction, avoidance, or removal¹, and which are approved as CORSIA-eligible by the ICAO Council². It is estimated that CORSIA will mitigate 1.3 to 1.7 billion tonnes of CO₂ between 2024 and 2035.

2. Purpose of the guidance document

This guidance document intends to provide host countries with a complete picture of the emissions units criteria of CORSIA, highlight host countries' obligation to conduct corresponding adjustments to address the risk of double-claiming³, and, most importantly, guide host countries through the key steps in issuing a letter of authorization considering the latest adopted operational rules of Article 6 of the Paris Agreement.

3. CORSIA's interplay with Article 6 of the Paris Agreement: The requirement to avoid double claiming of emissions reductions

CORSIA ensures robust environmental integrity of its carbon offsets. The Technical Advisory Body (TAB) is an ICAO body mandated to make recommendations to the ICAO Council on the carbon credits for use in CORSIA (EEUs), based on annual assessments of applications from programs seeking CORSIA-eligibility status. This assessment is based on the "CORSIA Emissions Unit Eligibility Criteria" (EUC) adopted by the ICAO Council, which comprise the Carbon Offset Credit Integrity Assessment Criteria, including those related to double claiming of emissions reductions.

3.1. Article 6 and its relevance to CORSIA

Article 6 of the Paris Agreement establishes a framework for countries to cooperate voluntarily in meeting the national climate targets set in their nationally determined contributions (NDCs), thereby allowing for higher ambition in their mitigation and adaptation actions.⁴ This is to be achieved through the use of internationally transferred mitigation outcomes (ITMOs; where 1 ITMO = 1 metric tonne of carbon dioxide equivalent)⁵.

Article 6 contains three pathways for cooperation, including ITMO transfers (Article 6.2), a centralized carbon crediting mechanism (Article 6.4), and non-market approaches (Article 6.8). Article 6.2 covers the rules for transferring ITMOs for use toward NDCs or other international mitigation purposes, such as CORSIA, while Article 6.4 creates a centralized system to replace the Clean Development Mechanism (CDM – from the Kyoto Protocol). Both Article 6.2 (rules on transfer of ITMOs, particularly on avoidance of double claiming) and Article 6.4 (sustainability and environmental integrity standards of carbon offsets participating in the Mechanism) have

¹ See the [ICAO document: "CORSIA Emissions Unit Eligibility Criteria", March 2019](#)

² See the [ICAO document: "CORSIA Eligible Emissions Units", March 2024](#)

³ A form of double counting mentioned in the EUC, which occurs if the same emissions reduction is counted twice by two different parties, usually by both the buyer and seller

⁴ Article 6.1 of the Paris Agreement

⁵ Article 6.2 of the Paris Agreement. Note that ITMOs could also be measured in other non-GHG metrics as determined by the participating Parties.

implications for aircraft operators under CORSIA and jointly contribute to determining the supply of CORSIA EEU's and their environmental integrity.

Double claiming could occur when the emissions units used by aircraft operators under CORSIA are also claimed by another party, such as the host country (where the carbon project is based) seeking to meet its NDC under the Paris Agreement. Article 6 of the Paris Agreement thereby becomes paramount, as the EUC specifically requires that "in order to prevent double claiming, eligible programs should 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."

Indeed, this is also reflected in [TAB's Guidelines for Interpretation of the CORSIA Emissions Unit Eligibility Criteria](#), which require that "only emissions units originating in countries that have attested to their intention to properly account for the use of the units toward offsetting obligations under the CORSIA" should be eligible for use in the scheme. The applying program must have procedures in place to "obtain, or require activity proponents to obtain and provide to the program, written attestation from the host country's national focal point or focal point's designee." Notably, "the attestation should 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 NDC communicated by each Party to the Paris Agreement."⁶

Furthermore, the host country will account for the use of the project's GHG emission reductions by aircraft operators under CORSIA, or by other countries, through the application of corresponding adjustments (CA).

3.2. Article 6.2

Article 6.2 introduces the use of ITMOs by countries to exchange emission reductions from mitigation outcomes bilaterally and to report their trade and use toward their NDCs. Apart from bilateral transfers, ITMOs also include mitigation outcomes authorized by host countries for use toward international mitigation purposes other than the achievement of an NDC, of which CORSIA is a use case.

These transfers must be performed in accordance with guidance adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). After considerable negotiations, this guidance was adopted as Annex I, "Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement" (Guidance) to Decision 2/CMA.3 in 2021.

Importantly, the Guidance is sufficient for host countries to issue the "attestations"⁷ mentioned in [TAB's Guidelines for Interpretation of the CORSIA Emissions Unit Eligibility Criteria](#) and this is [evidenced by the example of the recent CORSIA EEU's issues from Guyana](#). In addition to issuing attestations/authorizations for ITMOs used for CORSIA compliance, the host country will need to conduct corresponding adjustments⁸ when tracking progress toward achieving their NDC to adjust those emissions units transferred to airlines. The Guidance also includes details on the applications of these corresponding adjustments.

⁶ 3.7.8 in [TAB's Guidelines for Interpretation of the CORSIA Emissions Unit Eligibility Criteria](#)

⁷ "attestations" mentioned in [TAB's Guidelines for Interpretation of the CORSIA Emissions Unit Eligibility Criteria](#) are tantamount to "authorizations" in the Guidance

⁸ in the structured summary of its biennial transparency reports, as referred to in paragraph 77, sub-paragraph (d), of Annex to decision 18/CMA.1, and consistent with relevant future decisions by CMA

3.3. Article 6.4

As an optional measure, Article 6.4 of the Paris Agreement establishes an international carbon crediting mechanism known as the Paris Agreement Crediting Mechanism (PACM), which is designed to ensure high integrity with strict rules for validating, verifying, and issuing carbon credits. This allows parties under the Paris Agreement to trade carbon reductions or removals as ITMOs.

While participation under Article 6.2 is country-driven, the implementation of Article 6.4 operates through a centralized system managed by the Supervisory Body (SB). If a Party seeks to authorize ITMOs for CORSIA under Article 6.4, in addition to Article 6.2, it must communicate and specify certain information to the Supervisory Body before participating. This includes designating a national authority for the mechanism, detailing how its participation contributes to sustainable development, outlining the types of activities involved, and explaining how these activities and their associated emission reductions contribute to achieving its NDC.

Since Article 6.2 already contains all the necessary procedures to operationalize the cooperative approaches under Article 6, including for the purpose of CORSIA, this document focuses on Article 6.2 and decisions from the CMA and other UNFCCC bodies that concern it.

4. Key steps to be performed by host countries to issue attestations and conduct corresponding adjustments

Essentially, three key steps are involved. Host countries must:

- ensure they satisfy the prerequisites to participate in Article 6 cooperative approaches,
- issue attestations towards ITMOs being claimed as CORSIA EEUs by aircraft operators, and
- apply corresponding adjustments to reflect those transfers, and finally track and report them.

4.1. Prerequisites for participation in Article 6 cooperative approaches

Table 1 provides a checklist of prerequisites that countries must fulfil to participate in the cooperative approaches under Article 6 of the Paris Agreement.⁹

Table 1 Prerequisites for participation in Article 6

	Prerequisites	Considerations and the need to put in place procedural arrangements
1	It is a Party to the Paris Agreement	Please ensure that your State is Party to the Paris Agreement here .
2	It has prepared, communicated, and is maintaining an NDC	Has your State prepared and communicated its latest NDC, and is it recorded on the UNFCCC NDC Registry ?

⁹ Adapted from "II. Participation" from the Guidance (para. 4)

3	It has arrangements in place for authorizing the use of ITMOs toward the achievement of NDCs	Has your State established the process for providing authorizations, including any procedural, legislative, or infrastructural arrangements? This also includes assigning an authority to be in charge of providing the authorizations.
4	It has arrangements in place that are consistent with the Guidance and relevant decisions of the CMA for tracking ITMOs	<p>Does your State have a registry that can perform Article 6 functions, i.e., for tracking ITMOs? Or does your State have access to a registry that can perform these functions, such as the international registry or the relevant independent program registries?¹⁰</p> <p>It is important to note that Parties are not obliged to use the international registry, implying that its current lack of implementation should not stop host countries from establishing their own registries to enable their participation in the cooperative approaches under Article 6.</p>
5	It has provided the most recent national inventory report	Has your State provided the most recent national inventory, for example, as part of your Biennial Update Report (BUR)? ¹¹
6	Its participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement	<p>Have you identified the use of Article 6 in the context of your NDC, and do you already have a national policy/strategy in place?</p> <p>This can be specified in the initial reports (please see Table 3).</p>

4.2. Issuing Authorizations for the use of ITMOs by aircraft operators toward CORSIA

4.2.1. Background, pending guidance, and examples

Article 6.3 of the Paris Agreement states that the use of ITMOs must be “**authorized** by the participating Parties.” While the Guidance already provides details regarding the authorization arrangement and reporting on the authorizations, further guidance is still under discussion for some aspects regarding the authorization process and timing, content of authorization, format of authorization, changes to the authorization, and transparency/reporting in the agreed electronic format (AEF).¹² Irrespective of pending guidance, it is important to note that several host countries have already issued their authorizations for the use of ITMOs, [including for the purpose of CORSIA by the Government of Guyana](#).

¹⁰ See VI.A Recording and tracking, Tracking in the Guidance (para. 30) – the secretariat must “implement an international registry for participating Parties that do not have or do not have access to a registry.” The international registry is envisaged as part of a comprehensive Centralized Accounting and Reporting Platform (CARP).

¹¹ The list of submitted BURs can be found on this UNFCCC [site](#).

¹² See IV.B of the Guidance (para. 20).

4.2.2. Implication of authorizations, purpose, and “first transfer”

The authorization will indicate the purpose for which the ITMOs are authorized to be used, i.e., for use towards an NDC and/or for Other International Mitigation Purposes (OIMPs; which includes for use under CORSIA by aircraft operators). The issuance of an authorization implies a commitment by the host country that it will not claim the same emission reductions under its NDC and that it will apply a corresponding adjustment to avoid this double claiming for ITMOs that are “first transferred.” For OIMPs, the host country must specify the definition of “first transfer,” which may be:

1. the authorization, or ([as in the case of the CORSIA EEUs authorized by the Government of Guyana](#)), included in their annual information report in the AEF
2. the issuance, or
3. the use or cancellation of the mitigation outcome.¹³

4.2.3. Authorization arrangements, frameworks, and examples

As mentioned in Section 3.1, countries that intend to participate in Article 6 cooperative approaches must put together authorization arrangements that may encompass several considerations:

1. **Article 6 strategy and ambition:** How does the country intend to use Article 6, and what mitigation objectives will the country authorize ITMOs for?
2. **National authorization process:** What should the authorization process look like? Which body will be tasked with providing the authorizations? Are any legal, policy, or institutional arrangements needed?
3. **Authorization criteria:** What criteria should be considered during the authorization process?
4. **Determining the accounting approach:** Deciding the corresponding adjustment method and specifying the application of “first transfer.”
5. **Tracking and reporting on authorizations:** How does the country plan to track authorizations and meet the reporting requirements under Article 6 relating to authorization?

Several countries have put together authorization frameworks addressing these considerations through different legal instruments (primary legislation/regulations and subordinate legislation/operational guidelines) and various types of documents (e.g., operational manual for officials, guidance for project developers, authorization request forms, etc.), based on national contexts, including the country's legal system and delegation of powers. The authorizing entity and those involved in the authorization process vary considerably across countries that are already implementing these processes. Essentially, there is no standard method to establish these authorization frameworks.

Some examples of such legislative instruments within an overarching authorization framework include Switzerland's "[Federal Act on the Reduction of CO₂ Emissions \(CO₂ Act\)](#)" (Articles 5-12; enacted legislation, January 2022) and "[Process description for authorization and Monitoring, Reporting and Verification of mitigation activities under Art. 6 of the Paris Agreement](#)" (Official document, January 2023). Kenya also recently published its Climate Change (Carbon Markets) Regulations, 2024 (enacted legislation, May 2024), which details the authorization process.

¹³ See I of the Guidance (para. 2).

4.2.4. Authorization timing and reporting

Another parameter that varies among countries with respect to the mitigation activity (project) cycle is the timing of the authorization. Countries such as Ghana, Switzerland, and Thailand issue the authorization before the project registration or implementation, whereas Guyana and Japan issue the authorization after the project registration or implementation.

Information regarding the authorization will have to be included in the initial report (information on the authorization arrangements, scope of the issued authorizations, etc.), annual information (annual information on the authorization of ITMOs for NDCs and OIMPs including for the purpose of CORSIA, using entities when known), and regular information (information on issues authorizations including any changes to earlier authorizations and a structured summary of annual quantity of authorized mitigation outcomes and entities authorized to use those ITMOs).

4.2.5. Contents of the letter of authorization/attestation (LoA)

[TAB's Guidelines for Interpretation of the CORSIA Emissions Unit Eligibility Criteria](#) clearly state that programs "should have in place procedures that guide the contents of host country attestation that, at a minimum, facilitate countries to identify the **national point of contact, authorized unit vintages, authorized activity types** if applicable, the **compliance cycle for which the units are authorized**, and the **expected timing and processes for applying and reporting adjustments** that are informed by the **host country's specified definition of "first transfer" and its chosen accounting method,**" consistent with the relevant provisions in the Guidance.

[Countries that have already issued LoA or authorization statements](#) include many other information elements such as the **date of authorization, authorization reference number, description of mitigation activity, amount of ITMOs authorized, NDC period during** which ITMOs are authorized for transfer and use, the **effective date of authorization**, and **circumstances** in which authorizations may be **changed/updated or may become invalid**. To integrate the core elements above, IATA has worked with the World Bank to develop a LoA template for host countries to issue CORSIA EEs.

4.3. Conducting the corresponding adjustment

4.3.1. Background

The Guidance requires each participating party to apply corresponding adjustments for all ITMOs based on the Guidance and relevant future decisions of the CMA. The corresponding adjustments are triggered once ITMOs are authorized and first transferred. The quantitative corresponding adjustments will be included as part of the Regular Information, as an annex to each participating Party's biennial transparency reports (BTR) within the Enhanced Transparency Framework¹⁴ of NDC accounting.

In the case of ITMOs used for CORSIA compliance, the host country will need to conduct corresponding adjustments to those emissions units transferred to airlines when tracking progress toward achieving its NDC. These adjustments will result in an emission balance reflecting the host country's transfer and the airline's

¹⁴ Article 13 of the Paris Agreement

receipt of mitigation outcomes.¹⁵ The host country, the transferring Party, will need to add the quantity of ITMOs authorized and first transferred for the calendar year in which the mitigation outcomes occurred. Section III of the Guidance provides details on the creation and application of corresponding adjustments.

4.3.2. Methods for corresponding adjustments

The Guidance explains different methods for corresponding adjustments. The country must first consider whether it has a single-year or a multi-year NDC. If the country has submitted a single-year NDC, it can choose between a trajectory method or an averaging method. For a multi-year NDC, the trajectory method is the only option. Table 2 provides an explanation of each method based on the Guidance. Countries must apply one method consistently throughout the NDC period and indicate their choice in their Initial Report. Further guidance and details are still being negotiated and are expected to be finalized at COP29.

Table 2 Summary of methods for corresponding adjustments

NDC type	Single-year NDC		Multi-year NDC
Options for CA methods	Trajectory method	Averaging method	Trajectory method
Description	<ul style="list-style-type: none"> - Provide an indicative multi-year emissions trajectory, trajectories, or budget that is consistent with NDC implementation - Annually apply CAs for the total amount of ITMOs first transferred/used for each year 	<ul style="list-style-type: none"> - Calculate the average annual amount of ITMOs first transferred and used over the NDC period (Cumulative ITMOs divided by the number of elapsed years) - In the NDC implementation period, annually apply indicative CA equal to the rolling average amount of ITMOs first transferred and used - In the NDC target year, apply the average number of ITMOs first transferred or used over the entire NDC period 	<ul style="list-style-type: none"> - Calculate a multi-year emissions trajectory, trajectories, or budget for its NDC implementation period that is consistent with the NDC - Annually apply CAs for the total amount of ITMOs first transferred used each year and cumulatively at the end of the NDC implementation period
Country examples	Switzerland	Ghana, Japan, Thailand, Vanuatu	Switzerland

¹⁵ An emissions balance reflecting the level of anthropogenic emissions by sources and removals by sinks covered by its NDC adjusted on the basis of corresponding adjustments undertaken by effecting an addition for internationally transferred mitigation outcomes first-transferred/transferred and a subtraction for internationally transferred mitigation outcomes used/acquired, consistent with decisions adopted by the CMA on Article 6 (paragraph 77(d) of decision 18/CMA.1

4.4. Tracking and reporting

4.4.1. Requirements for registry: keep tracking ITMOs

As outlined in the prerequisites for participating in Article 6.2, each participating Party must have or have access to a registry for tracking ITMOs. A Party needs to choose either to develop its own registry, use one or more existing ones, or access the international registry, which is to be implemented by the UNFCCC Secretariat for Parties without a registry. Under Article 6, these registries will be used to produce, maintain, and compile records, information, and data in alignment with the annual information submitted in the AEF. The registries that Parties create or use must meet the following requirements:

1. The registry must have accounts for ITMOs as necessary and provide access to the country and other entities with authorized access.
2. The registry must be able to record authorization, first transfer, transfer, acquisition, use toward NDCs, authorization for use toward OIMPs, and voluntary cancellation.
3. Each ITMO must have a unique identifier (ID), which includes minimum ITMO ID components specified in Decision 6/CMA.4, Annex I, para. 5.¹⁶
4. The registry must be implemented to enable reporting of Annual Information consistent with the AEF.
5. The registry's electronic, technical, and administrative arrangements must be based on software that tracks and records ITMOs.

The primary purpose of the registries in Article 6 is ITMO accounting, particularly to avoid double counting, among other things. However, a country may consider additional registry functions based on its needs, such as enabling transactions, disclosing non-confidential information, or formulating auto-prefilling reports.

The international registry, which the UNFCCC Secretariat will roll out, will comprise an electronic database and other technical and administrative arrangements. It will also support the accounts and perform the operations required for Article 6.2 tracking.¹⁷ Its features have yet to be finalized, but they will include enabling the automatic pre-filling of the AEF and other quantitative information requirements, producing and disseminating reports to the designated registry administrators of participating parties, and making non-confidential information publicly available.

4.4.2. Initial Report, Annual Information, and Regular Information

Countries participating in a cooperative approach are required to report relevant information on their participation and the cooperative approach in three types of reporting, namely, Initial Report, Annual Information, and Regular Information.¹⁸ Table 3 summarizes the reporting requirements under Article 6.2, and Chart 1 illustrates the timeline for Article 6 reporting and the NDC accounting requirements.

¹⁶ ITMO IDs must include the identifier of the cooperative approach, the identifier of the originating party registry, the identifier of the first transferring party, the serial number, and the vintage of the underlying mitigation outcome (Decision 6/CMA.4, Annex I, para.5)

¹⁷ Decision 6/CMA.4, Annex I, para. 15

¹⁸ The reports can be submitted through [the UNFCCC submission portal](#)

Chart 1 Timeline for Article 6 reporting in line with NDC accounting requirements

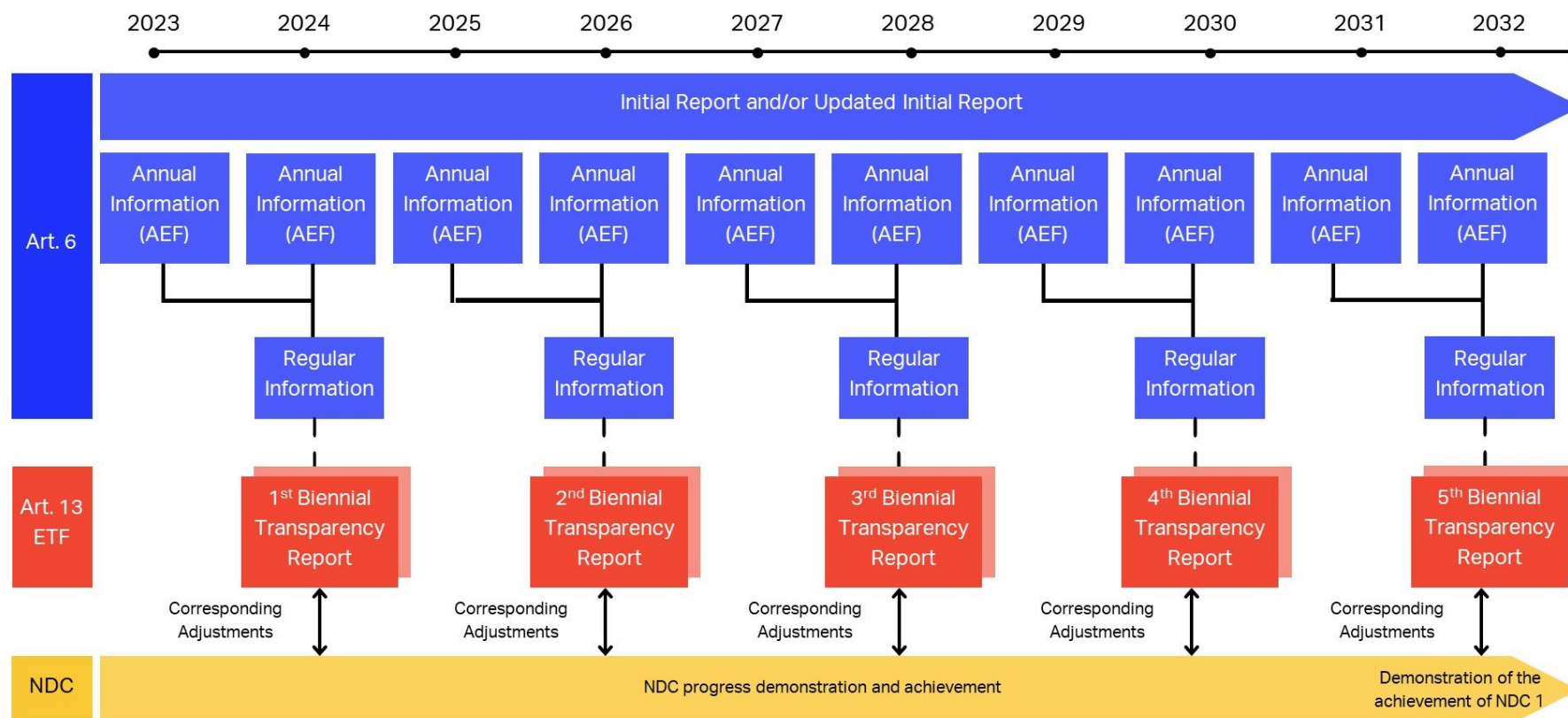


Table 3 Reporting requirements under Article 6 of the Paris Agreement

Article 6 requirements	reporting	What	Format	When	Where
At the stage of preparation	Initial Report (and updated Initial Report)	Fulfilment of participation responsibilities, description of the Party's NDC, accounting approach of ITMOs and NDC, and corresponding adjustments methods, and details on cooperative approaches	Initial Report Outline ¹⁹	No later than authorization of ITMOs or in conjunction with the next BTR. Updated Initial Reports must be submitted for each further cooperative approach added	Centralized accounting and reporting platform (CARP; interim solution)
At the stage of implementation	Annual Information	Quantitative information on ITMOs, including authorization, transfer, use, cancellation, and the accompanying information	AEF ²⁰	By 15 April of the following year, annually	CARP (interim solution)
	Regular Information	Both quantitative and qualitative information on the Party's participation in the cooperative approach and details on such cooperative approach, including corresponding adjustments	BTR Annex IV ²¹	By 31 December, as part of the Party's BTR for the relevant year (every two years), the first BTR is to be submitted in 2024	Integrated submission Portal (CARP and Article 13)
		Annual Information such as annual emissions and removals covered by NDC, annual quantity of ITMOs, total quantitative corresponding adjustments, an annual emissions balance, etc.	Structured summary ²²		

¹⁹ The outline is elaborated in Decision 6/CMA.4 Annex V. The template is available on CARP (<https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement-cooperative-implementation/carp-submission-portal/templates>)

²⁰ The draft version (Decision 6/CMA.4 Annex VII) is available on CARP (<https://unfccc.int/process-and-meetings/the-paris-agreement/the-paris-agreement-cooperative-implementation/carp-submission-portal/templates>)

²¹ Decision 4/CMA.3, Annex IV

²² This will be available as common tabular format (CTF) tool in ETF Reporting tools.