TAB Public Comment Template Form

The public is invited to submit comments on the responses to the call for applications, including regarding their alignment with the emissions units criteria (EUC).

The public is requested to use this form to provide structured comments on the responses to the call for applications that were submitted for assessment by the TAB. Public comments regarding the information submitted may be published online, along with the commenter name and organization.

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Commenter Organization: Carbon Market Watch

Programme Name	Reference in Programme Application Form	Emissions Unit Criteria reference*	Comment
Applicable to all programmes	Multiple sections	Multiple criteria	Only programmes which meet all the CORSIA Emissions Unit Eligibility Criteria at the time of submitting their application form to the TAB should be eligible for use under CORSIA. Several programmes have communicated plans to modify existing rules, or to establish new policies, sometimes making this conditional on pre-approval of their program by the TAB. Yet, both the EUC and the Program application form are written in the present tense, suggesting that all criteria must be met at the time when the programme is assessed. There are no provisions in place to approve programmes on a preliminary basis, pending their compliance with certain criteria through future revisions. Such preapproval would generate confusion on multiple levels, including the timing governing future revisions of programmes which would allow them to meet any outstanding conditions. For example, several programmes which do not currently have a functioning registry (e.g. FCPF, Nori, SFRP,) have confirmed in section 3.4 that their registry "is" capable of meeting several requirements. This is logically impossible and this answer is based

			on expectations of future developments. No program should be eligible for CORSIA without a clear guarantee that it meets the EUC in their entirety and at the time of approval.
Applicable to all programmes	Multiple sections	Multiple criteria	Programmes which have submitted incomplete applications should be invited to either complete the questions which have not been answered, or provide an explanation for why no answer was deemed necessary.
Applicable to all programmes	Sections 3.11 and 4.7	Avoidance of double counting, issuance, and claiming	No programme currently complies with this criteria, given the absence of an international agreement on the avoidance of double claiming inter alia for Emission Reductions (ERs) claimed under CORSIA and a country's Nationally Determined Contribution as communicated to the UNFCCC. In the absence of international guidance, it is impossible for a programme to ensure that double claiming will be avoided. Some programmes misinterpret the definition of double claiming, and assert that they can already avoid it. Others outline measures they have in place to avoid double claiming to the best of their abilities. We encourage all programmes to implement the Guidelines on Avoiding Double Counting for CORSIA, and we recommend that TAB members use these guidelines to evaluate programmes' progress towards successfully complying with the avoidance of double claiming requirements.
Clean Development Mechanism (CDM)	Multiple sections	Multiple criteria	If the CDM's eligibility for use under CORSIA is to be assessed, this must be done on a level-playing field with other programmes. Therefore, the CDM should not be assessed by TAB at the present time given that it has not completed and submitted an application form. For this reason, we have not included detailed comments about the CDM below, but we stress that, should it be assessed, the CDM fails to meet several of the EUC, including Program Design Elements number 9, 10, and 11.

MyClimate	Multiple sections	Multiple criteria	As stated in its application form, MyClimate does not establish its own methodologies but rather uses those developed by other established programs. From MyClimate's website, it appears clearly that MyClimate is not a GHG programme, but rather develops projects and sells ER units. MyClimate should therefore not be assessed by TAB.
REDD.plus	Multiple sections	Multiple criteria	REDD.plus is not a GHG programme and therefore should not be assessed by TAB. The application form communicated by REDD.plus is incomplete and lacking sufficient information to confirm that it can carry out the essential activities of a GHG programme. For example, there is no clear information relating to the development of methodologies (only international agreements are referenced, with no further details), it is unclear how the validation and verification process would work and whether any independent third party would be involved. There are no details regarding the governance of the "programme". Finally the sections relating to Programme Design Elements 8 (transparency), 9 (safeguards), and 10 (sustainable development) are answered to a large extent with the same text, which lists objectives rather than describing mechanisms and concrete measures to attain the objectives.
Chinese GHG Voluntary Emission Reduction Programme (CCER)	Multiple Sections	Multiple Criteria	Most references and documentations provided by CCER are only in Chinese and it is therefore difficult to assess the programme's compliance with the EUC. TAB should invite CCER to submit translated documentation to support its application, as stated in the introduction of the application form.
The State Forests of the Republic of Poland (SFRP)	Section 4.5	Eligibility Criterion (EC) 5	SFRP does not sufficiently address the risk of non-permanence of the emissions reductions it would sell. While no further details are provided in the application form, it states on its website that the "general effects" of the projects are estimated to last for 30 years. The application form also includes a reference to a "reserve" and

			mentions that the programme can cope with reversals but does not provide any details. The information provided is not sufficient for this program to meet this specific criteria.
The State Forests of the Republic of Poland (SFRP)	Section 4.6	EC 6	SFRP does not provide information to demonstrate that it is capable of avoiding material leakage, including through indirect land-use change. No answers are provided in section 4.6 of the application form.
The State Forests of the Republic of Poland	Section 3.6	Program Design Element (PDE) 6	SFRP does not currently use the services of validation and verification bodies, but states it would do so in the future (see comment above relating to the problematic of assessing programmes based on plans and projections). It further suggests that it could hire the services of Gold Standard or Verra, themselves GHG programmes, to perform such tasks. It is unclear how this would work if SFRP claims to be an independent programme.
The State Forests of the Republic of Poland	Section 3.9	PDE 9	SFRP claims that environmental risks "is not an issue" and that social impacts can only be positive (through increased employment). This is incorrect and specific safeguards should be adopted for each type of risk. This criteria is not met.
The State Forests of the Republic of Poland	Section 3.10	PDE 10	SFRP states in its application that all its projects contribute towards SDG13: Climate Action. This is insufficient to satisfy the criteria in PDE 10 which requires that programmes have systems in place to report on <i>co-benefits</i> of projects, i.e. benefits other than emission reductions.
The State Forests of the Republic of Poland	Section 3.11	PDE 11	SFRP only discusses the risk of double issuance; with few details, and does not address the risk of double claiming. Poland's forest sector is subject to a specific target set at European level through the LULUCF regulation as well as existing flexibilities adopted in the European Climate Action Regulation, which require the country to maintain its emissions from the forestry sector to a specific level. Any ERs sold to CORSIA from the Polish forestry sector would be

			double counted by both airlines and Poland, unless specific accounting measures are applied by Poland
Nori	Section 4.5	EC 5	Nori does not have measures in place to ensure permanence over a sufficient time horizon. Emission Removals achieved under the program are guaranteed for only 10 years, which is far below the 100-year benchmark value used by other programmes.
Nori	Section 3.9	PDE 9	Nori does not have any specific safeguards in place. It merely requires that projects comply with local laws and regulations, and asserts that transparency is the best safeguard to avoid adverse impacts. While transparency is important, it is not a substitute for specific safeguards, both social and environmental, as transparency can only help uncover adverse impacts ex-post, and assumes close monitoring by the public.
Nori	Section 3.10	PDE 10	Nori states in its application form that each methodology should support SDGs, but SDGs are not referenced anywhere in the foundational document "How Nori works". The only methodology available does mention SDG benefits, but this is not a policy clearly stated in any document.
Nori	Section 4.1	EC 1	Nori will allow the issuance of units for Emission removals which occur physically in 2019 (or later), for projects which could have started as early as 2010. It also foresees allowing crediting "CO2 drawdown" which physically happened up to 5 years before 2019, as a way to reward the first project developers who choose to participate in the programme. This raises serious concerns regarding the additionality of projects. A project cannot be additional if it started at a point in time when the program did not exist (e.g. in 2010), since it could not have foreseen the possibility of generating revenues through Nori at its inception. We encourage TAB, in its assessment of programmes, to recommend a vintage restriction on the eligibility of programmes.

			Any such restriction should be based on project start date (or investment decision).
BC Offset programme (BCO)	Section 3.9	PDE 9	BCO does not have environmental and social safeguards in place to satisfy PDE 9. The answer to section 3.9 refers to a section in the programme's documentation which deals with "a material impairment of the project reduction". This section relates to the quantity of ERs which are credited and sold as units Vs. the actual ERs which are achieved over time. It does not deal with environmental nor social issues. The words "environment", "social", or "safeguard" do not appear anywhere in the document referenced.
BC Offset programme	Section 3.10	PDE 10	BCO does not properly address section 3.10 and provides a link to a webpage about "developing emissions offset projects". This page does not mention sustainable development. Neither of the two legislative documents referred to in the application form as the foundational documents for the programme include the words "sustainable" or "co-benefit".
Global Carbon Trust (GCT)	Section 3.1	PDE 1	GCT states that methodologies from other programmes can be used under its standard, as well as new methodologies developed by GCT. In the absence of any existing projects or own methodologies, it is difficult to assess how this will work. In particular, there is no information related to how GCT will select between projects which are CORSIA eligible and those which are not. For example, should GCT be eligible for CORSIA, then a project registered under GCT, but using a methodology from another programme which is not eligible under CORSIA, should not be eligible. Further clarifications are necessary before GCT's eligibility can be assessed.
Global Carbon	Section 3.9 and	PDE 9	GCT does not have sufficient safeguards in place in its main
Trust	4.8		standard. In section 3.9, GCT discusses an extra, voluntary, standard (the "Environmental and Social Safeguards Standard")

		which does have safeguards but which project developers are not obliged to comply with. In its answer to section 4.8, paragraph c, GCT states that complying with this additional standard will be mandatory for projects which are to be eligible under CORSIA. However, this is not stated in section 3.9 (which relates to the exact same topic). In addition, this constitutes a future plan which is not a sufficient basis for eligibility. Currently, safeguards, as well as the "no net-harm" principle, are only operationalized through a voluntary, additional standard.
Section 3.10	PDE 10	Similar to the comment above, GCT only states that it will operationalize the SD criteria by requiring that CORSIA-eligible projects also comply with its additional safeguards standard. This constitutes a future plan, and it is unclear how GCT as a whole could be recognized as eligible when it can only meet the EUC if several of its standards are combined, and when there is currently no measure in place requiring such combination.
	Section 3.10	Section 3.10 PDE 10

^{*} Please refer to <u>Programme Application Form, Appendix A - Supplementary Information for Assessment of Emissions</u> <u>Unit Programmes</u>