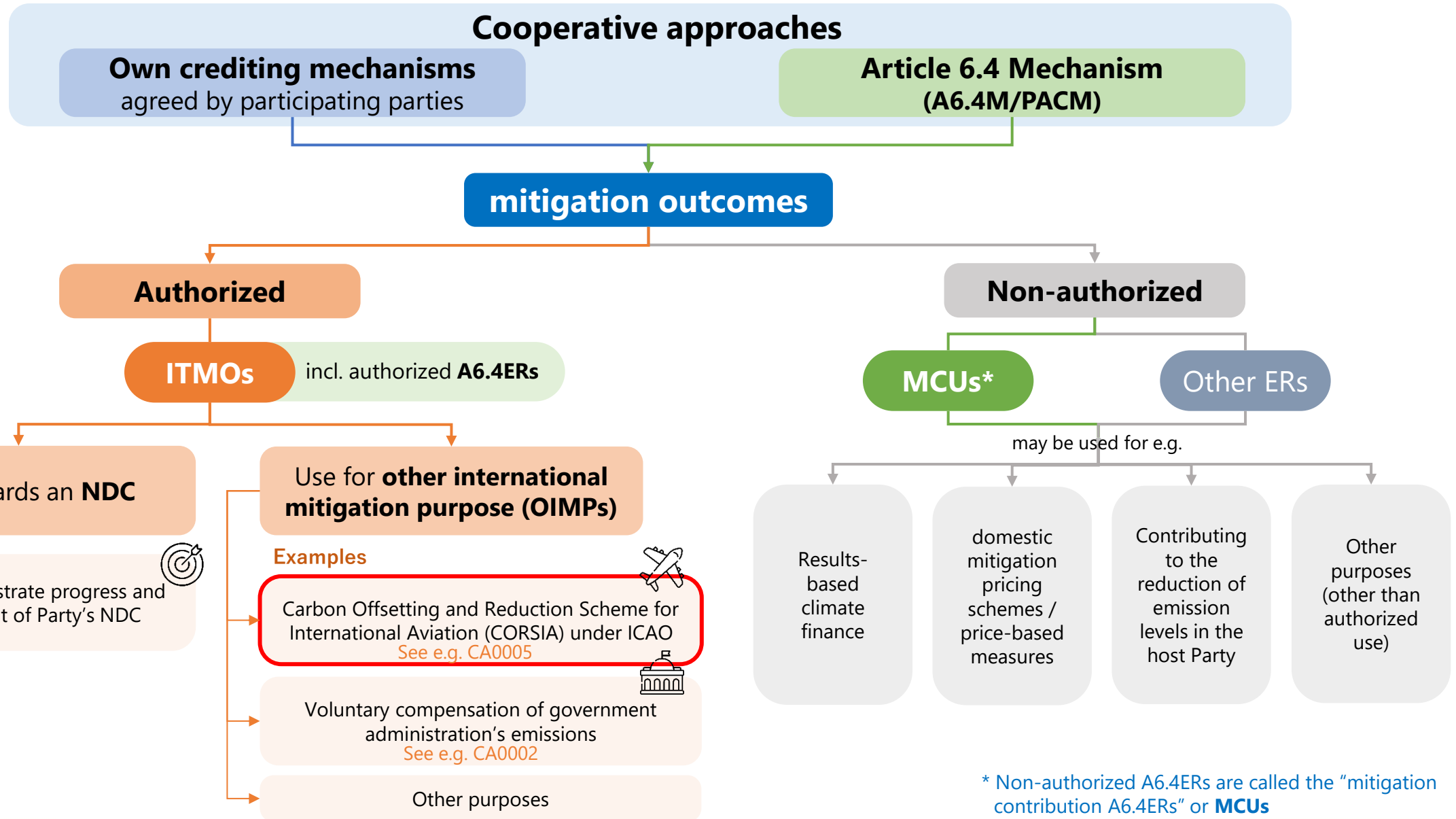


Linkages between Article 6 and CORSIA



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Authorized and non-authorized use cases of mitigation outcomes



Avoidance of double counting in the context of CORSIA and Article 6

CORSIA's Supplementary Information for Assessment of Emissions Unit Programmes

Host country attestation to the avoidance of double-claiming: 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 CORSIA.

The program should 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.**

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 national mitigation target(s) / pledge(s).

Host country attestations should be **obtained and made publicly available** prior to the use of units from the host country in the CORSIA.

Decisions relating to Article 6.2

Parties shall [...] apply **robust accounting to ensure, inter alia, the avoidance of double counting**, consistent with [the guidance]. (Article 6.2 of the Paris Agreement)

ITMOs include mitigation outcomes **authorized by a participating Party** for use for international mitigation purposes other than achievement of an NDC. (Article 6.2 guidance)

Where a participating Party authorizes the use of mitigation outcomes for OIMPs, it **shall apply a corresponding adjustment for the first transfer** of such mitigation outcomes consistently with the guidance. (Article 6.2 guidance)

First transfer definition

The Article 6.2 guidance defines “first transfer” (based on the authorized use) as follows (Decision 2/CMA.3, annex, para. 2):

(a) For a mitigation outcome authorized by a participating party for use towards the achievement of an **NDC**, the first international transfer of the mitigation outcome or;

(b) For a mitigation outcome authorized by a participating Party for use for **OIMPs**, **(1) the authorization, (2) the issuance or (3) the use or cancellation** of the mitigation outcome, as specified by the participating party.

The AEF (draft version) requires countries to specify the approach for first transfer as per decision 2/CMA.3, annex, paragraph 2 applied in each case.

Authorization

“First transfer”

Use towards an **NDC**

The first international transfer

or/and

Use for “**Other international mitigation purposes**” (OIMPs)

- Use for international mitigation purpose other than NDC
- Use for other purposes as determined by the first transferring participating party

The authorization, the issuance or the use or cancellation, as specified by the participating parties

Key reporting elements under Article 6.2 relating to OIMPs

Type of reports	Elements relating to OIMPs
Annual information	Authorization of ITMOs for use towards OIMPs
	The OIMP authorized by the Party
	The using participating Party or authorized entity or entities, <u>as soon as known</u>
Regular information	Authorization and information for its authorization(s) [, including] authorization for use for other international mitigation purposes
	Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, <u>as appropriate</u>

Examples of specifying OIMPs in authorization

III. **Uses of authorised ITMOs:** The authorised ITMOs for international transfer to the Swiss Confederation as receiving Party shall be used towards its Swiss Confederation's NDC, other international mitigation purposes and other purposes as specified in this authorisation statement and letter of authorisation granted to *ACT Commodities*. The final use case of the ITMOs before their retirement shall be determined by the Swiss Confederation and communicated to the Republic of Ghana seven days to the date it deem to take effect.

Ghana's Authorization Statement
(No. 310124ACTICS2001)

Guyana's Host Country Letter of
Assurance and Authorisation
(ART Programme ID: 102)

Usage Authorization

We hereby authorize that the REDD+ program's Emission Reductions or Removals, issued as ART Credits, may be used for one of more of the following purposes specified below:

(i) NDC Purposes, (ii) International Mitigation Purposes, or (iii) Other Purposes.

In respect of the above the following definitions apply:

NDC Purposes means that the ART Credits are authorised by the Host Country for use towards achievement of NDCs by a Paris Agreement Party.

International Mitigation Purposes means that the ART Credits are authorised by the Host Country for use for international mitigation purposes (including by aeroplane operators to meet offsetting requirements under CORSIA) other than the achievement of a NDC as referred to in paragraph 1(f) the Annex to Decision 2/CMA.3.

Other Purposes means that the ART Credits are authorised by the Host Country for use for other purposes (including for use in the voluntary carbon markets) and in a manner that is consistent with paragraph 1(f) the Annex to Decision 2/CMA.3.

Thank you for your attention

Any questions

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