



# ARTICLE 6

## LABEL GUIDANCE

*Guidance on authorizing internationally transferrable mitigation outcomes under Article 6 of the Paris Agreement, obtaining Article 6 labels for VCUs on the Verra Registry, and safeguarding VCU transactions that require Corresponding Adjustments*

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This document provides guidance on how Verified Carbon Units (VCUs) issued under the Verified Carbon Standard (VCS) Program may receive Article 6 labels at different stages of the project certification cycle to indicate that the VCUs have been authorized for specific uses by a host country's government under Article 6 of the Paris Agreement.

Verra established these labels to ensure the VCS Program is Paris-aligned, and to reflect how signatory countries to the Paris Agreement must account for their climate action and to avoid any risk of double counting of mitigation outcomes toward climate targets. Article 6 labels are optional under the VCS Program, as not all uses of VCUs require authorization from the host country's government. Where a Corresponding Adjustment (CA) is required, the labels are necessary for retirement against certain retirement purposes in the Verra Registry. CAs may be required in bilateral agreements between governments under Article 6.2, within the scope of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA), or in the context of broader, regional or global agreements.

This document may be updated to reflect the latest UNFCCC guidance. Readers must ensure they use the most current version of this document.

This guidance is a VCS Program document as referred to in the [VCS Program Definitions](#), and forms part of the Program Rules and Requirements referred to in the [Verra Registry Terms of Use](#).

## HOW THE VCS PROGRAM IS PARIS-ALIGNED:

- Verra has introduced **Article 6 labels** to reflect how the VCS Program interacts with the Paris Agreement's accounting framework under Article 6.2, including **considerations to avoid double counting**.
- Labels track host country authorization status across the project lifecycle, **enhancing transparency** for governments, project proponents, and buyers.
- Where sufficient evidence is provided of a completed CA in a host country's Biennial Transparency Report (BTR), Verra may apply the Article 6 Correspondingly Adjusted label, **enabling traceability** on the Verra Registry.

The [Paris Agreement](#) is an international treaty adopted in 2015 at COP21 under the [United Nations Framework Convention on Climate Change \(UNFCCC\)](#). Parties to the Paris Agreement set out their goals for reducing emissions and adapting to climate change in plans referred to as Nationally Determined Contributions (NDCs). Most NDCs are implemented over a five-year period, although some nations' implementation periods are longer. Each host country is to submit an updated NDC every five years in a manner that progressively raises the ambition of their climate mitigation targets over time.

Article 6 of the Paris Agreement provides an accounting framework for countries to cooperate and internationally transfer “mitigation outcomes” when achieving their NDCs<sup>1</sup>. This framework aligns with the Paris Agreement in that it outlines how to

avoid situations of double counting that can result in a net increase in emissions.

Under Article 6, host countries that authorize internationally transferred mitigation outcomes (ITMOs) are expected to record these authorizations in the UNFCCC's Centralized Accounting and Reporting Platform (CARP) to ensure transparency. In addition, host countries must track CAs in their Biennial Transparency Reports (BTRs) to prevent double counting and demonstrate the use of ITMOs toward meeting their NDCs. For operational clarity, the UNFCCC reporting framework, including the recording of authorizations and cooperative approach information in the CARP, as well as tracking CAs in BTRs, should be understood as the primary transparency mechanism for corroborating authorization status and the application of CAs (see Figure 1 below).



<sup>1</sup> [Decision 2/CMA.3](#) under the Paris Agreement

**Integrity and transparency:**  
Under Article 6.2, mitigation outcomes are authorized, transparently reported, and counted toward a single purpose

## Cooperative Approaches

Reporting and accounting under Article 6 are structured around cooperative approaches, which are voluntary mechanisms that allow the government of a country hosting projects to transfer mitigation outcomes to another country for use in their NDC, to an international mitigation program such as CORSIA, or for other purposes.

A cooperative approach may be narrowly defined (e.g., covering a single project over a specific period) or broadly defined (e.g., encompassing one or more sectoral scopes and allowing projects from various eligible greenhouse gas (GHG) programs, among other criteria). These voluntary mechanisms prioritize environmental integrity and transparency, ensuring that activities support broader sustainability goals rather than focusing solely on GHG emission reductions (reductions) or carbon dioxide removals (removals).

Host countries must continuously update information related to cooperative approaches in the UNFCCC's CARRP, ensuring alignment to prevent double counting and maintain consistency across reports.

## Authorization and Corresponding Adjustments

Via letters, host countries provide authorization for specific uses of the mitigation outcomes that VCUs represent (i.e., reductions and removals). The Article 6 Decisions and Documentation under the UNFCCC establish the requirements for authorization, which host countries often operationalize by specifying procedures in domestic regulations or through bilateral agreements.

The purpose of such authorization is to ensure that where a mitigation outcome is achieved within one country's national boundaries and transferred to another country for use toward its NDC, Corresponding Adjustments (CAs) are made. This guarantees that the mitigation outcomes are only counted toward one country's NDC and avoids the risk of double counting.

Such transferred mitigation outcomes must be accounted for in the year in which they occur, meaning that any CA must be applied within the NDC implementation period that includes that year (e.g., if a VCU represents mitigation that occurred in 2027, the CA must be reported in the 2026–2030 NDC period). Each host country is required to inform the UNFCCC of its method for applying CAs, which must be documented in the CARP.

## Authorized Uses

The authorized uses under Article 6 are as follows:<sup>2</sup>

- **NDC use:** Use by an acquiring country, which in some contexts is referred to as the “purchasing country,” toward the achievement of its NDC mitigation objectives. This is typically driven by government policies that promote domestic demand by entities located in the acquiring country (e.g., by allowing the use of VCUs for compliance with regulatory systems). Such NDC use by an acquiring country is permitted only in accordance with the rules of Article 6. The acquired VCUs, generated as reductions or removals by a project located in another country, must be authorized so that CAs apply and the mitigation outcomes are not also counted toward achievement of the host country’s NDC, as this would constitute double counting.
- **International mitigation purposes other than NDCs:** This refers to uses established by international treaties other than the Paris Agreement. The only current example is the use by aircraft operators of eligible credits under CORSIA operated by the International Civil Aviation Organization (ICAO). The rules for Article 6 require that such uses are authorized by the host country where the project generating VCUs for these purposes is located. Equivalent uses may be established in the future to mitigate emissions from international shipping in the context of the International Maritime Organization (IMO).
- **Other purposes:** This refers to all potential other purposes,

An **authorized use** is a host country’s formal approval of how a mitigation outcome (i.e., VCU) can be transferred and used, for example, toward an international program like CORSIA

<sup>2</sup> Decision 2/CMA.3, annex, paragraphs 1(d) and 1(f)

including use toward voluntary emissions pledges in the context of the voluntary carbon market (VCM). The rules for Article 6 do not require such uses to be authorized and host countries may decide, typically through regulatory instruments, whether they wish to provide such authorization. To date, this has not been a widespread practice. However, VCM actors may want VCUs to be authorized for “other purposes” in which case the VCUs would be subject to a CA.

Verra requires that letters provided by governments for authorization explicitly specify the authorized uses of the mitigation outcomes represented by the relevant VCUs (see Section 3).

## First Transfer Conditions

Authorization does not always immediately trigger an obligation to apply CAs. The Article 6 rules state that CAs are needed when the appropriate use has been authorized and a “first transfer” occurs<sup>3</sup>. These rules allow host countries flexibility to define what conditions comprise a “first transfer.”<sup>4</sup> From an operational perspective, the first transfer condition defined by the host country has direct implications for when CAs are expected to occur and be reported. Clear specification of this condition in the authorization helps align expectations among governments, project proponents, and buyers regarding the timing of accounting obligations under Article 6.

- **For NDC use**, the “first transfer” is always the “first international transfer” of a mitigation outcome. This refers to a transfer of a credit, or the mitigation outcome it represents, to a compliance program registry or to a national registry in another country.
- **For international mitigation purposes and other purposes**, the host country may choose one of the following “first transfer conditions”: authorization of the VCU, issuance of the VCU, or use of the VCU. In the context of the VCS Program, the use of a VCU toward any form of goal or claim is referred to as “retirement” (see *VCS Program Definitions*).

**A first transfer condition is the specific trigger, defined by the host country, that determines when a Corresponding Adjustment must be applied**

<sup>3</sup> Decision 2/CMA.3, annex, paragraph 8

<sup>4</sup> Decision 2/CMA.3, annex, paragraph 2

Verra’s implementation of Article 6 labels recognizes that some host countries wish to allow multiple authorized uses that include NDC use (e.g., NDC use plus international mitigation purposes, or “all uses”). Where multiple authorized uses include NDC use, Verra only accepts “first international transfer” as the first transfer condition, because this is the only condition permitted for NDC use.

Possible authorized uses for each first transfer condition are shown in Table 1 below.

**Table 1. First transfer conditions and possible authorized uses**

First transfer condition	AUTHORIZED USES			
	NDC Use	International mitigation purposes	Other purposes	Multiple uses including NDC use
Authorization	NO	YES	YES	NO
Issuance	NO	YES	YES	NO
First international transfer	YES	NO	NO	YES
Use	NO	YES	YES	NO

Table 2 provides a non-exhaustive list of actions on the Verra Registry that are considered to trigger each first transfer condition – along with how those actions are reflected in the Verra Registry in practice - thereby requiring the application of a CA in the host country’s subsequent BTR.

First transfer condition	Examples of Verra Registry triggers	How this is reflected in the Verra Registry
Authorization	Verra acceptance of a Letter of Authorization (LOA), or a Letter of Positive Examination (LOPE ) where relevant, for a registered project	Verra publicly posts the accepted LOA or Letter of Positive Examination (LOPE) on the project’s Registry page
Issuance	Issuance of a VCU	VCUs are created and deposited into the project proponent’s Registry account following successful verification
First international transfer	VCU cancellation as a prerequisite to the issuance of an equivalent unit in a compliance program or national registry (export)	VCUs are canceled in the Registry, generating a cancellation record to support issuance of an equivalent unit in the receiving program or registry
	VCU retirement for NDC use, or for a compliance market outside the country of origin, where credits are required to be authorized for NDC use	VCUs are retired in the Registry under the relevant retirement reason, generating a record that the credit has been used and can no longer be transferred
Use	VCU retirement	VCUs are retired in the Registry under the relevant retirement reason, generating a record that the credit has been used and can no longer be transferred

## Application of Article 6 Labels to VCUs

The eligibility criteria and processes for Article 6 labels are set out in the following sections. To determine eligibility, Verra assesses the information contained in letters issued by the host country. The letters must contain all the information set out in Section 3, including details on the authorized uses and the applicable first transfer condition.

To support clear differentiation across the project life cycle and stages of authorization, Verra offers the following Article 6 labels:

- **Article 6 Authorized labels:** These labels are applied where Verra receives an LOA containing sufficient information for Verra to approve the authorization. In some cases, this approval may require a Letter of Positive Examination (LOPE) or an equivalent instrument issued by the host country confirming that the conditions set out in the LOA have been met. These labels are distinguished by the authorized use(s) for the VCU, meaning project proponents may request one or more of the following labels:
  - › **Article 6 Authorized - NDC Use**
  - › **Article 6 Authorized - International Mitigation Purposes**
  - › **Article 6 Authorized - Other Purposes**
- **Article 6 Correspondingly Adjusted label:** This label is applied once the host country has submitted the relevant information to the UNFCCC CARP and the application of CAs has been formally confirmed through a BTR. Such confirmation must be sufficiently detailed to allow traceability to the relevant project, applicable vintages, and authorized VCU quantities.

### WHAT DOES IT MEAN?

## MY VCU HAS AN ARTICLE 6 LABEL

**Article 6 Authorized – NDC Use:** credits are authorized for use toward an acquiring country's NDC. The host country has formally authorized this use and committed to applying a CA when the first transfer condition is met.

**Article 6 Authorized – International Mitigation Purposes:** credits are authorized for use toward international programs such as CORSIA. The host country has formally authorized this use and committed to applying a CA when the first transfer condition is met.

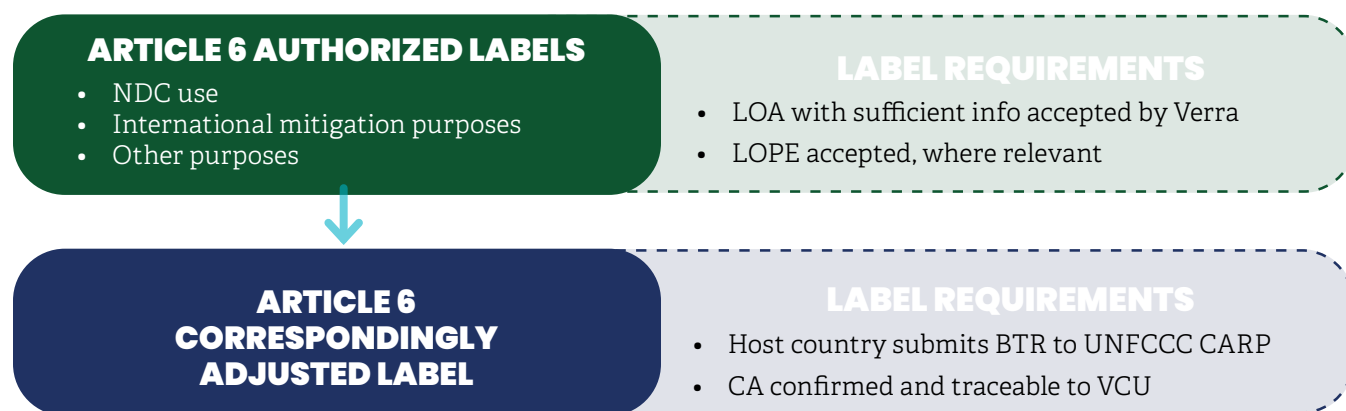
**Article 6 Authorized – Other Purposes:** credits are authorized for use toward other purposes, such as voluntary climate commitments. The host country has formally authorized this use and committed to applying a CA when the first transfer condition is met.

**Article 6 Correspondingly Adjusted:** the host country has confirmed a CA of the mitigation outcomes represented by the credit in its BTR to the UNFCCC. This is the highest level of assurance available, confirming the mitigation outcome has been fully accounted for under the Paris Agreement and cannot be double counted.

# ARTICLE 6 LABEL ELIGIBILITY

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Figure 2. Sequence of Article 6 label application



## Letter of Authorization (LOA)

For Verra to apply Article 6 labels, project proponents must provide an LOA using one of the following pathways:

- **The UNFCCC template:** Project proponents are encouraged to use the UNFCCC template for the authorization and transfer of ITMOs, the *Voluntary Standardized Template for the Authorization of the Use of the Internationally Transferred Mitigation Outcomes from a Cooperative Approach (v01.0)*.<sup>5</sup> The template supports a single consolidated authorization or a sequence of authorizations and captures information to help identify changes to authorizations. Appendix 1 of this document provides additional guidance for completing the template for authorizing VCUs under the VCS Program.
- **A host country's template:** Where a host country requires the use of its own template, Verra accepts such templates; however, the project proponent must ensure that the letter contains the required elements under Article 6, as listed in [Decision 4/CMA.6](#) Section B, paragraph 5.

To help project proponents ensure that LOAs include all required elements, Verra provides an *Article 6 Letter of Authorization Checklist for Project Proponents*. The checklist can be used to confirm that key details in LOAs are complete, thereby reducing potential administrative delays.

## Letter of Positive Examination (LOPE)

In practice, host countries may issue authorizations in stages, with initial authorizations containing high-level or conditional elements that are subsequently clarified or confirmed through a LOPE or an equivalent

<sup>5</sup> [Template is available here](#)

instrument, depending on national terminology (e.g., some host countries issue instruments referred to as Letters of Authorization of Mitigation Outcomes). Such confirmations may further specify authorized uses, vintages, quantities, applicable scope, and any conditions attached to the authorization.

While LOPEs are not required under UNFCCC guidance, host countries may use them to confirm that the conditions set out in the LOA have been met. Where an authorization indicates that the host country must further validate the LOA conditions through a LOPE or equivalent instrument, Verra requires receipt of such additional confirmation prior to applying labels.

## Eligibility Criteria

### 1. General eligibility

VCUs are eligible for Article 6 label(s) where the following criteria are met:

- 1.1 VCUs represent reductions and removals from 1 January 2021 onward.
- 1.2 Where the VCUs are from a project that spans multiple countries, the project monitoring report includes a breakdown of net reductions and removals by country.

### 2. Article 6 Authorized label

VCUs are eligible for **Article 6 Authorized labels** where the following criteria, and 1.1–1.2 above, are met:

- 2.1 The project proponent or authorized representative uploads to the Verra Registry an LOA obtained by the project proponent, in an original English version or an official translated version, along with a completed *Article 6 Letter of Authorization Checklist for Project Proponents*.
- 2.2 The LOA uses one of the following:
  - i) The UNFCCC template<sup>6</sup>
  - ii) A host country's template, provided the project proponent demonstrates that the template used is the host country's formally established template for authorization
- 2.3 The LOA contains the required elements under Article 6, as listed in Decision 4/CMA.6 Section B, paragraph 5.
- 2.4 The LOA identifies the Verra Project ID.
- 2.5 The LOA is reflected in one of the following:
  - i) The UNFCCC CARP
  - ii) The host country's national registry or a relevant third-party registry

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<sup>6</sup> [Template is available here](#)

- 2.6 The LOA is signed by the Designated National Authority (DNA) for Article 6 under the UNFCCC.
- 2.7 Where the VCUs are from a project that spans multiple countries, an LOA is obtained from each country from which VCUs are to be labeled.
- 2.8 Where required in the LOA, a LOPE or a letter with equivalent characteristics is uploaded to the Verra Registry before Verra applies the labels.
- 2.9 VCUs meet all criteria specified in the LOA or LOPE, including approved VCU quantities, approval dates, and related conditions.
- 2.10 The VCUs are authorized for the use(s) for which the labels have been requested (i.e., Article 6 Authorized - NDC Use, Article 6 Authorized - International Mitigation Purposes, or Article 6 Authorized - Other Purposes).

### 3. Article 6 Correspondingly Adjusted label

VCUs are eligible for an **Article 6 Correspondingly Adjusted label**, in addition to the Article 6 Authorized labels, where the following criteria, and 1.1–1.2 above, are met:

- 3.1 VCUs have an Article 6 Authorized label.
- 3.2 The project proponent or authorized representative provides Verra with evidence of a completed CA for the mitigation outcomes represented by the VCUs in a BTR submitted by the host country to the UNFCCC. This may include submission of a link to the published BTR and identification of the relevant section(s) where the CA is reflected.
- 3.3 The evidence of a completed CA is traceable to the relevant VCUs covered in the authorization, including at least the Verra Project ID, vintage, and approved quantity of VCUs. Where such evidence is not traceable to the relevant VCUs, Verra does not apply the label and the project proponent must provide further evidence to substantiate the label request.

## Obtaining Article 6 Labels

To obtain Article 6 labels, the project proponent or authorized representative must submit the relevant evidence at any time after a project is listed on the Verra Registry. Verra reviews and approves the submitted evidence against the criteria listed in Section 3 before making the evidence publicly available. As part of the assessment, Verra confirms whether any letters were issued by the appropriate government authority. Verra publishes an assessment summary alongside the submitted letter(s) on the Verra Registry.

Project proponents may request an Article 6 label when making a VCU issuance request or at any time thereafter. Any applicable fees must be paid before labels are applied. Verra charges only once for Article 6 label requests. Therefore, if a project has already paid the fees for an Article 6 Authorized label, no additional fees will be required for the Article 6 Correspondingly Adjusted label. See the Verra Program Fee Schedule for further information on label fees.

Figure 3 on the next page shows an overview of Verra's Article 6 labeling process across the project lifecycle, illustrating the key stages at which project proponents, Verra, host countries, and other entities take actions that enable VCUs to receive labels.

## Retirement of VCUs with Article 6 Labels

The retirement of VCUs with Article 6 labels

<sup>7</sup> Decision 2/CMA.3, annex, paragraph 8(a)

proceeds in the same way as for VCUs without such labels. However, VCUs retired for certain retirement purposes must have the appropriate Article 6 label. Information on retirements of VCUs authorized by host countries, including Article 6 labels, quantities, retirement reasons, and beneficiaries, is publicly available on the Verra Registry.

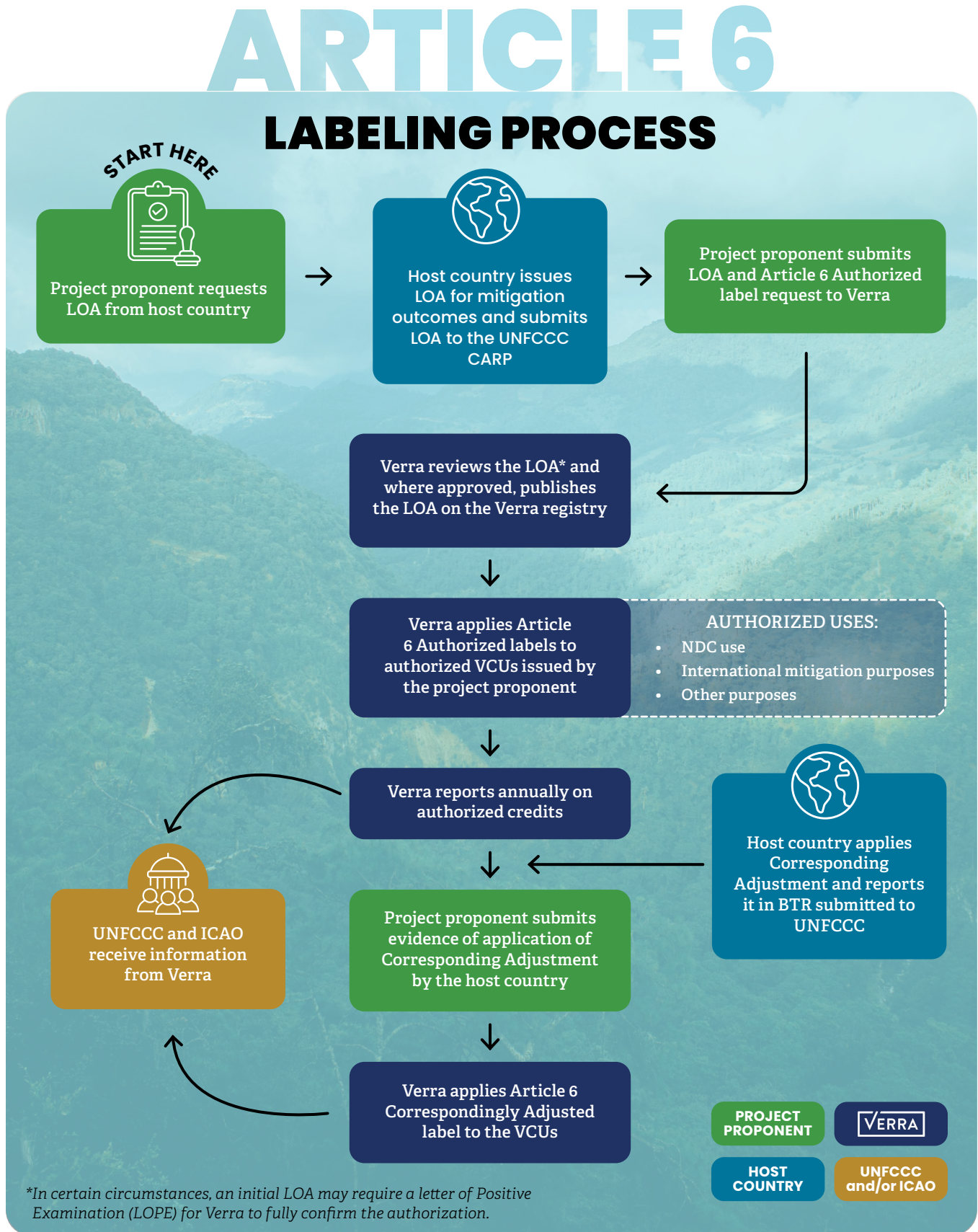
Until public designation is automated on the Verra Registry, registry account holders retiring VCUs with Article 6 labels must mark this information to be made public during the retirement transaction.

## Withdrawal of Article 6 Labels

In specific exceptional circumstances, Verra reserves the right to withdraw Article 6 Authorized labels:

- **Non-application of a corresponding adjustment:** This is deemed to occur where the first transfer condition has triggered the obligation to apply CAs, but the adjustments have still not been made two years after the last BTR in which they should have been applied.
- **Non-use of the authorization:** Where the first transfer condition (e.g., use) is not met in relation to the NDC implementation period in which the mitigation occurred, there is no need for the host country to apply a CA. Further, it is not possible to apply a CA for that VCU in the next NDC implementation period, because the host country must apply CAs to the calendar year in which the mitigation outcome occurred.<sup>7</sup>

Figure 3. Overview of Verra's Article 6 labeling process throughout the project lifecycle



- **Revocation of an LOA:** Where a host country revokes its authorization and a replacement LOA is not provided, Verra withdraws Article 6 labels from the affected VCUs.

Project proponents must notify Verra if any of these circumstances arise. Host countries may also notify Verra. It is not Verra's role to enforce the application of CAs by host countries. However, where VCUs have been retired, Verra informs affected account holders in advance of any impending withdrawal of an Article 6 label due to a failure to apply CAs. This is to allow account holders or project proponents to request that the host country apply the CA.

## CORRESPONDING ADJUSTMENTS 5

The status of VCUs with Article 6 labels (as well as information on host country authorizations, Verra Project ID, and VCU vintage) can be publicly viewed through the "Public Reports" tab for the VCS on the Verra Registry. Host countries that have provided Article 6 authorizations can monitor this information to determine when first transfer conditions have been met, thus triggering obligations for the host country to apply and report CAs to the UNFCCC in their annual data submissions and BTRs.

Verra monitors these countries' submissions to the UNFCCC to assess whether the host country has made the applicable CA(s) and makes this information public. Where evidence of a CA is not observed within two years after the applicable deadline for the host country to submit its next BTR, pursuant to Article 6, Verra informs the affected account holders in advance of any impending withdrawal of the Article 6 label to allow time for account holders or project proponents to request the host country to apply the CA. Where the CA is still not observed, Verra withdraws the Article 6 Authorized labels from relevant VCUs on the Verra Registry and informs affected account holders.

Verra also withdraws the Article 6 Authorized label where the host country has already completed its accounting for the relevant NDC period and can no longer apply a CA in it.

*Corresponding Adjustments ensure mitigation outcomes are **counted only once**, preventing double counting between countries under the Paris Agreement*

# LIMITATION OF LIABILITY

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Verra shall not be liable with respect to any claims whatsoever arising out of any Article 6 labeling within the Verra Registry, whether for consequential, special, punitive, or exemplary damages or otherwise, including without limitation losses resulting from claims of any nature (including in respect of any erroneous labeling) brought against Verra by registry account holders, project proponents, validation/verification bodies, or any other third party.

# BUYERS GUIDE TO VERRA'S ARTICLE 6 LABELS

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Verra offers a set of Article 6 labels to signal how credits align with Article 6 requirements, but each label reflects different eligible uses. The guide below is designed to help buyers navigate the differences between Verra's Article 6 labels. Whether a buyer is a national government seeking credits for compliance purposes, an airline operator meeting obligations under CORSIA, or a corporation looking to make credible voluntary climate claims, the following guidance can help buyers choose the label that best fits their needs.



# CHOOSING THE RIGHT ARTICLE 6 LABEL

START HERE



## STEP 1: What is your intended use?

**Government or Compliance Use**  
*(e.g., use toward an NDC or a bilateral agreement under Article 6.2)*

**Voluntary Corporate Use**  
*(e.g., corporate net zero targets, beyond value chain mitigation)*

**CORSIA**

## Government or Compliance Use

### Do you require full accounting certainty now?

**YES**

Buy VCUs with the **Article 6 Correspondingly Adjusted label**. This label indicates the host country has confirmed a CA in its BTR to the UNFCCC. This is the highest level of assurance that the mitigation outcome has been fully accounted for and cannot be double counted.

**NO**

*(e.g., future compliance or forward contract)*

Buy VCUs with the **Article 6 Authorized – NDC Use label**. Ensure the underlying LOA is clear, the first transfer condition is defined as the first international transfer (as required for NDC use), and that contractual protections for CA delivery are in place.

### Acronyms

CA = Corresponding Adjustment

BTR = Biennial Transparency Report

LOA = Letter of Authorization

NDC = Nationally Determined Contribution

If you have any further questions please email us at [secretariat@verra.org](mailto:secretariat@verra.org).

## CORSIA

### Are you buying for immediate compliance?

**YES**

Buy VCUs with the **Article 6 Authorized – International Mitigation Purposes label** and a **CORSIA-eligible label**. Where a CA has not yet been confirmed in the host country's BTR, check that the VCUs are backed by an approved insurance product and a signed CORSIA Accounting Representation Deed. This provides assurance that compensation will be made if the host country fails to deliver the CA.

**NO**

*(e.g., future compliance or forward contract)*

Buy VCUs with the **Article 6 Authorized – International Mitigation Purposes label** and a **CORSIA scope label**. Check that the LOA explicitly covers use toward international mitigation purposes, that the first transfer condition is clearly defined (typically issuance or use for CORSIA), and assess the host country's track record for delivering CAs.

## Voluntary Corporate Use

### Do you want a Corresponding Adjustment?

**YES**

*(e.g., to support commitments made by corporate buyers)*

Buy VCUs with the **Article 6 Authorized – Other Purposes label**, or the **Article 6 Correspondingly Adjusted label**, where available. This indicates the host country has formally recognized the use and committed to a CA, ensuring the mitigation outcome is not also counted toward its own targets.

**NO**

*(e.g., a CA is not required for your purposes)*

A standard VCU without an Article 6 label may be sufficient. Article 6 authorization is not required under the Paris Agreement for voluntary uses, and many high-quality VCUs remain available without it.

# APPENDIX 1: COMPLETING THE UNFCCC AUTHORIZATION TEMPLATE

This appendix provides additional guidance for project proponents to complete the UNFCCC template for use in the VCS Program.

## Section I, Part A: Elements Related to the Authorization Process

UNFCCC template element (A)	Verra supplementary guidance
Party	<i>Provide the name of the country providing the authorization.</i>
Date of last change to the authorization, if applicable	<i>Supply the date of the previous authorization component for the cooperative approach, if applicable.</i>
Components covered by the authorization	<i>Select the components covered by the authorization; more than one may be selected.</i>
Where changes to the authorization <u>may occur</u>	<i>Where changes cannot impact previously authorized mitigation outcomes (e.g., increasing the scope of the authorization to an additional vintage or entity), this should be stated and no process for avoiding double counting is required.</i>
Where changes to the authorization <u>have occurred</u> that are consistent with the provided terms and conditions of the authorization	<i>Provide a description of the circumstances in which the changes occurred and how any changes follow the process for managing change in a way that avoids double counting.</i>
Where changes to the authorization <u>have occurred</u>	<i>List the specific changes to the previous authorization.</i>

# Section I, Part B: Elements Related to the Authorization of the Cooperative Approach

Authorization for the cooperative approach must be provided before VCUs may be labeled. Such authorization only needs to be supplied once, unless the authorization changes.

UNFCCC template element (B)	Verra supplementary guidance
<p>Where authorizing for OIMP, the specification of the first transfer of the mitigation outcome by the participating Party in accordance with decision 2/CMA.3, annex, paragraph 2(b):</p>	<p><i>Where authorization or issuance of the mitigation outcomes is chosen, VCUs will be treated as first transferred when they are labeled as authorized.</i></p> <p><i>Where use or cancellation of the mitigation outcomes is chosen, VCUs will be treated as first transferred at retirement of the VCU.</i></p>
<p>Metrics covered:</p>	<p><i>Select GHG (t CO<sub>2</sub> eq.) to align with the scope of the VCS Program.</i></p>
<p>Sector(s):</p>	<p><i>These are listed in Section V of the common nomenclatures.</i></p>
<p>Activity types:</p>	<p><i>Provide the project category (e.g., ARR, IFM, WRC).</i></p>
<p>Activity(ies):</p>	<p><i>Provide the Verra Project ID(s) and the project name(s).</i></p>
<p>The identification of or cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach</p>	<p><i>Provide reference to the Verified Carbon Standard (VCS) Program and list specific methodologies, if applicable.</i></p>

## Section I, Part C: Elements Related to the Authorization of ITMOs

UNFCCC template element (c)	Verra supplementary guidance
OIMP authorized, if applicable:	<i>This should cover all authorized uses and be broadly applicable (e.g., CORSIA).</i>
The quantity of ITMOs being authorized, if applicable:	<p><i>Verra treats this as an upper limit that can be labeled as authorized. Where several projects are within the scope of authorization, labeling requests will be processed in the order received, unless the authorization specifies another method of managing this.</i></p> <p><i>The quantity can be increased in subsequent authorizations without affecting previously authorized ITMOs.</i></p>
Vintage(s):	<i>The vintage years of the authorized credits.</i>
The registry the participating Party has, or has access to, for the purpose of tracking and recording internationally transferred mitigation outcomes:	<i>This is the registry required by paragraph 29 of 2/CMA.3 or the international registry implemented as per paragraph 30.</i>
Relevant registry(ies) in any underlying regulations, frameworks, standards or procedures that contain mitigation outcomes and track the status of mitigation activities and outcomes and participation and transactions by entities, as applicable:	<i>Name the Verified Carbon Standard (VCS) Program, with mitigation activities and outcomes tracked in the Verra Registry</i>

## Section II. Further Elements for the Authorization

This section should include any other prerequisites for the authorization of a mitigation outcome (e.g., if a LOPE is required).



# DOCUMENT HISTORY

Version	Date	Comment
v1.1	9 April 2026	<p>Updates effective for all label requests with LOAs signed on or after 9 April 2026:</p> <ul style="list-style-type: none"> <li>• Updated label criteria to align with the latest UNFCCC and ICAO decisions.</li> <li>• Added the Article 6 Letter of Authorization Checklist for Project Proponents, which must be submitted with requests for Article 6 Authorized labels.</li> <li>• Introduced the Article 6 – Correspondingly Adjusted label.</li> </ul>
v1.0	4 October 2023	Minor typographical errors corrected.
v1.0	29 August 2023	Initial version of Article 6 Label Guidance released.

## ABOUT VERRA

Verra sets the world’s leading standards for climate action and sustainable development. We build standards for activities as diverse as reducing deforestation, improving agricultural practices, addressing plastic waste, and achieving gender equality. We manage programs to certify that these activities achieve measurable high-integrity outcomes. We work with governments, businesses, and civil society to advance the use of these standards, including through the development of markets. Everything we do is in service of increasingly ambitious climate and sustainable development goals, and an accelerated transition to a sustainable future.





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