



CORSIA

LABEL GUIDANCE

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The Verified Carbon Standard (VCS) Program allows Verified Carbon Units (VCUs) to be designated with labels. For general label requirements and processes, see the [VCS Program](#) and [VCU Labels](#) webpages.

This document outlines how VCUs in the VCS Program may receive labels to indicate their status under the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIAs) established by the International Civil Aviation Organization (ICAO). This allows labeled VCUs to be used as CORSIA Eligible Emissions Units (EEUs) toward aircraft operators' obligations under CORSIA.

Verra currently offers labels for CORSIA's pilot phase (2021–2023), first phase (2024–2026), and second phase (2027–2029). For VCUs with vintages of 2021 onward, Article 6 authorization is required for a VCU to be eligible for use toward CORSIA obligations.

This document may be updated periodically to align with ICAO guidance, including future determinations of credit eligibility by the ICAO Council. Readers must ensure that they are using 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](#).

USING VCUs TOWARD CORSIAs OBLIGATIONS:

VCUs carrying CORSIA-eligible labels may be used as Eligible Emissions Units (EEUs) to meet aircraft operators' compliance obligations.

[CORSA](#) is a global market-based measure to supplement reductions in international aviation emissions made by countries and airlines to ensure that net emissions from the sector do not exceed 2019 levels.¹ International emissions from aviation sit outside the national emissions addressed by the Paris Agreement and instead fall within the purview of [ICAO](#).

Aircraft operators monitor and report their emissions on an annual basis and are required to offset emissions that exceed their share of the allowable emissions under CORSIA. They reconcile these offsetting requirements based on three-year compliance periods. Countries participate in the pilot phase (2021–2023) and first phase (2024–2026) on a voluntary basis; the participation of countries and their respective airlines becomes mandatory in the second phase (2027–2029).

ICAO defines the “scope of eligibility” for credits from each crediting program approved under CORSIA, taking into account the [CORSA Emissions Unit Eligibility Criteria](#) and periodic interpretations of these criteria. The scope of eligibility for each program is typically published twice a year in the [CORSA Eligible Emissions Units](#) document. This specifies factors such as credit type, activity type, vintage years of the mitigation, sustainable development reporting, and the assurance of no double claiming.

Regarding the assurance of no double claiming, the greenhouse gas reductions (reductions) and carbon dioxide removals (removals) retired by an aircraft operator toward a CORSIA obligation must not contribute in parallel to the project’s host country achieving its Nationally Determined Contribution (NDC) under the Paris Agreement. Under Article 6 of the Paris Agreement, the host country must authorize use of the mitigation outcome, or VCU, toward an “international mitigation purpose” (under which CORSIA falls) and apply a “Corresponding

WHY DOES CORSIA REQUIRE ARTICLE 6 AUTHORIZATION?

International aviation emissions fall outside the Paris Agreement and are governed by ICAO under CORSIA. However, where VCUs are used toward CORSIA, the host country must authorize their use under Article 6 and apply a Corresponding Adjustment. This ensures the same mitigation isn’t counted twice – once toward CORSIA and once toward the host country’s own climate targets.

¹ According to ICAO Assembly Resolution A41-22, 2019 emissions are used as the baseline for the pilot phase of CORSIA (2021–2023), while 85% of 2019 emissions serve as the baseline for the subsequent compliance phases (2024–2035).

Adjustment” when it accounts for its national emissions for the VCU to be eligible for CORSIA use.²

CORSIA requires that the assurance that double claiming will not occur remains in place until the host country applies the Corresponding Adjustments it has committed to undertaking. Therefore, Verra requires assurance of compensation, in the form of insurance products that meet Verra’s [CORSIA Eligible Label Insurance Policy Criteria](#), for any VCUs with vintages from 2021 onward that have been used toward a CORSIA obligation and where a Corresponding Adjustment has not yet been applied.

CORSIA LABEL ELIGIBILITY 3

3.1 Available Labels

Verra offers several labels that are relevant to the use of VCUs for CORSIA. As set out in Table 1, these labels are applied differently depending on the CORSIA phase the VCUs are eligible for and the vintage year in which the reductions or removals occurred. The following labels are available:

- **CORSIA scope:** These labels indicate that the mitigation represented by the VCU is within the scope of eligibility determined by ICAO for the CORSIA phase stated in the label, noting that this eligibility may differ between phases. A CORSIA scope label reflects an early-stage determination of eligibility based on project type, methodology, vintage, and sustainable development reporting requirements applicable to the relevant CORSIA phase.

For VCUs with vintages from 2021 onward, a CORSIA scope label on its own does not mean the VCUs are eligible for use toward CORSIA obligations. This is because such VCUs must also be authorized under Article 6 for use toward CORSIA, with assurance that the mitigation outcomes represented by

WHAT DOES MY CORSIA LABEL MEAN?

A **CORSIA scope** label means your VCU is within the scope of eligibility for the stated CORSIA phase – but if your VCU has a vintage from 2021 onward, you also need Article 6 authorization before it can be used toward CORSIA obligations.

A **CORSIA-eligible** label means you’re all set – the VCU is fully eligible for use toward CORSIA obligations, with Article 6 authorization and assurance of no double claiming confirmed where required.

² The Article 6 rules require, in effect, that the Corresponding Adjustment raises the country’s national emissions because the mitigation represented by the VCU is now being counted toward the aircraft operator and not the host country.



the VCUs will not be double claimed.

Verra offers the following CORSIA scope labels:

- › CORSIA - Pilot Phase 2021–2023 Scope
- › CORSIA - First Phase 2024–2026 Scope
- › CORSIA - Second Phase 2027–2029 Scope

- **CORSIA-eligible:** These labels indicate that the VCU is fully eligible for retirement for CORSIA purposes for the CORSIA phase stated in the label. The mitigation outcome represented by the VCU is within the scope of eligibility for the CORSIA phase and – for VCUs with vintages from 2021 onward – the mitigation is authorized under Article 6 for use toward CORSIA obligations. A CORSIA-eligible label may be applied only where one of the following occurs:
 - Evidence is provided of a completed Corresponding Adjustment for the mitigation outcome represented by the VCU, in the form of confirmation in a Biennial Transparency Report (BTR) submitted by the host country to the UNFCCC
 - Where such evidence of a completed Corresponding Adjustment is not yet available, project proponents provide a CORSIA Accounting Representation Deed and a certificate of insurance to apply CORSIA-eligible labels, as further described in Section 4.2 of this document.

Verra offers the following CORSIA-eligible labels:

- › CORSIA - Pilot Phase 2021–2023 Eligible
- › CORSIA - First Phase 2024–2026 Eligible
- › CORSIA - Second Phase 2027–2029 Eligible

Before a VCU can be retired for a CORSIA retirement reason, the appropriate Article 6 label must be applied to the VCU (see section 3.5 below), along with a CORSIA-eligible label. Where a VCU already holds a CORSIA scope label, this must be replaced with a CORSIA-eligible label before retirement toward CORSIA.

Table 1 on the following page summarizes the high-level requirements, by CORSIA phase and VCU vintage, for VCUs to receive CORSIA-eligible labels and be used toward CORSIA obligations.



Table 1: Requirements for VCU to receive CORSIA-eligible labels by phase and vintage

Vintages	CORSIA Pilot Phase (2021–2023)	CORSIA First Phase (2024–2026)	CORSIA Second Phase (2027–2029)
2016–2020	CORSIA - Pilot Phase 2021–2023 Eligible label (no Article 6 label needed)	INELIGIBLE ⊗	INELIGIBLE ⊗
2021–2023	CORSIA – Pilot Phase 2021-2023 Scope label (or falls within scope of eligibility for label) + Article 6 Authorized – International Mitigation Purposes label + Assurance of no double claiming (i.e., completed CA in BTR or certificate of insurance) = CORSIA - Pilot Phase 2021–2023 Eligible label	CORSIA – First Phase 2024-2026 Scope label (or falls within scope of eligibility for label) + Article 6 Authorized – International Mitigation Purposes label + Assurance of no double claiming (i.e., completed CA in BTR or certificate of insurance) = CORSIA - First Phase 2024–2026 Eligible label	CORSIA – Second Phase 2027-2029 Scope label (or falls within scope of eligibility for label) + Article 6 Authorized – International Mitigation Purposes label + Assurance of no double claiming (i.e., completed CA in BTR or certificate of insurance) = CORSIA - Second Phase 2027–2029 Eligible label
2024–2026	INELIGIBLE ⊗	CORSIA – First Phase 2024-2026 Scope label (or falls within scope of eligibility for label) + Article 6 Authorized – International Mitigation Purposes label + Assurance of no double claiming (i.e., completed CA in BTR or certificate of insurance) = CORSIA - First Phase 2024–2026 Eligible label	CORSIA – Second Phase 2027-2029 Scope label (or falls within scope of eligibility for label) + Article 6 Authorized – International Mitigation Purposes label + Assurance of no double claiming (i.e., completed CA in BTR or certificate of insurance) = CORSIA - Second Phase 2027–2029 Eligible label
2027–2029	INELIGIBLE ⊗	INELIGIBLE ⊗	CORSIA – Second Phase 2027-2029 Scope label (or falls within scope of eligibility for label) + Article 6 Authorized – International Mitigation Purposes label + Assurance of no double claiming (i.e., completed CA in BTR or certificate of insurance) = CORSIA - Second Phase 2027–2029 Eligible label

3.2 CORSIA – Pilot Phase 2021–2023 Scope Label

A VCU must meet the following criteria to fall within the relevant scope of eligibility and therefore receive a CORSIA - Pilot Phase 2021–2023 Scope label:

1. **Start date:** The project's initial crediting period³ start date is on or after 1 January 2016.
2. **Vintage:** The VCU was issued for reductions or removals that occurred between 1 January 2016 and 31 December 2023 (inclusive).
3. **Project characteristics:** The VCU was issued for one of the following:
 - a. An energy and industry (E&I) or geological carbon storage (GCS) project
 - b. An agriculture, forestry, and other land use (AFOLU) project located outside of a REDD+ country⁴
 - c. An AFOLU project in a REDD+ country that is estimated at the time of project registration to generate fewer than 7000 t CO₂e of reductions and removals per year
 - d. An AFOLU project in a REDD+ country which applies one of the following methodologies:
 - i. [VM0012 Improved Forest Management in Temperate and Boreal Forests](#)
 - ii. [VM0017 Adoption of Sustainable Agricultural Land Management](#)
 - iii. [VM0021 Soil Carbon Quantification Methodology](#)
 - iv. [VM0022 Quantifying N₂O Emissions Reductions in Agricultural Crops through Nitrogen Fertilizer Rate Reduction](#)
 - v. [VM0024 Methodology for Coastal Wetland Creation](#)
 - vi. [VM0026 Methodology for Sustainable Grassland Management \(and VMD0040 Leakage from Displacement of Grazing Activities\)](#)
 - vii. [VM0032 Methodology for the Adoption of Sustainable Grasslands through Adjustment of Fire and Grazing](#)
 - viii. [VM0033 Methodology for Tidal Wetland and Seagrass Restoration](#)
 - ix. [VM0036 Methodology for Rewetting Drained Temperate Peatlands](#)
 - x. [VM0041 Methodology for the Reduction of Enteric Methane Emissions from Ruminants through the Use of Feed Ingredients](#)
 - xi. [VM0042 Improved Agricultural Land Management](#)
 - e. A project-level activity under a jurisdictional program following Scenario 2a of the VCS Jurisdictional and Nested REDD+ (JNR) Framework
 - f. A project-level activity under a jurisdictional program following Scenario 3 of the VCS JNR Framework

3 Verra introduced the term initial crediting period in version 5.0 of the VCS Program Definitions. The term initial crediting period is considered equivalent to the first crediting period, as used by the ICAO TAB.

4 Footnote 5 of the [CORSIA Eligible Emissions Units](#) document defines REDD+ countries as "countries that are pursuing elements of REDD+ as defined in key decisions relevant for reducing emissions from deforestation and forest degradation in developing countries (REDD+), including the Warsaw Framework for REDD+."

4. **Sustainable development contributions:** The project's sustainable development contributions are reported through one of the following:
- a. The VCS Program:
 - i. For projects using VCS monitoring report templates v4.0 or earlier, an approved *Sustainable Development Contributions Report Template*
 - ii. For projects using VCS monitoring report templates v4.1 or later, use of the most recent applicable version of the *VCS Monitoring Report Template* or *VCS Joint Project Description and Monitoring Report Template* available at the time of verification
 - b. Using a monitoring report approved under the Climate, Community & Biodiversity Standards (CCBS) Program
 - c. Using a monitoring report approved under the Sustainable Development Verified Impact Standard (SD VISta) Program

3.3 CORSIA – First Phase 2024–2026 Scope Label

A VCU must meet the following criteria to fall within the relevant scope of eligibility and therefore receive a CORSIA - First Phase 2024–2026 Scope label:

1. **Start date:** The project's initial crediting period start date is on or after 1 January 2016.
2. **Vintage:** The VCU was issued for reductions or removals that occurred between 1 January 2021 and 31 December 2026 (inclusive).
3. **E&I and GCS project characteristics:** Where the VCU was issued to an E&I or GCS project, the project meets the following conditions:
 - a. Projects involving grid-connected renewable electricity generation have an estimated maximum output capacity less than or equal to 15 MW of electricity, both individually and grouped.
 - b. Projects falling under sectoral scope 16 apply [VM0049 Carbon Capture and Storage](#) in combination with [VMD0056 CO₂ Capture from Air \(Direct Air Capture\)](#) and [VMD0058 CO₂ Storage in Saline Aquifers and Depleted Hydrocarbon Reservoirs](#).
 - c. Projects falling under sectoral scope 16 conform to the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects.⁵ Such projects are considered eligible where they satisfy either of the following criteria:
 - i. The project is located in Australia, Alberta province in Canada, the European Union, the United Kingdom, or the United States and meets the regulatory requirements of the jurisdiction through obtaining permits to drill and operate the carbon capture and storage (CCS) facility.
 - ii. The project is located outside of the jurisdictions listed in (i) and:
 - A. meets US EPA Requirements for Class VI Injection Well Plugging (40 CFR 146.92

⁵ See Section 11.1 in ICAO document – [CORSIA Methodology For Calculating Actual Life Cycle Emissions Values](#).

(a) and (b)) or equivalent and the VVB provides an opinion confirming the requirement is sufficiently similar to requirement 12 in Table 3 from CORSIA,⁵ and

B. applies the *VCS Standard, v5.0*.

4. **AFOLU project characteristics:** Where the VCU was issued to an AFOLU project, it was issued to one of the following:

- a. An AFOLU project developed outside of a REDD+ country⁶
- b. An AFOLU project in a REDD+ country that is estimated at the time of project registration to generate fewer than 7000 t CO₂e of reductions and removals per year
- c. An AFOLU project in a REDD+ country which applies one of the following methodologies:
 - i. [VM0012 Improved Forest Management in Temperate and Boreal Forests](#)
 - ii. [VM0017 Adoption of Sustainable Agricultural Land Management](#)
 - iii. [VM0021 Soil Carbon Quantification Methodology](#)
 - iv. [VM0022 Quantifying N₂O Emissions Reductions in Agricultural Crops through Nitrogen Fertilizer Rate Reduction](#)
 - v. [VM0024 Methodology for Coastal Wetland Creation](#)
 - vi. [VM0026 Methodology for Sustainable Grassland Management \(and VMD0040 Leakage from Displacement of Grazing Activities\)](#)
 - vii. [VM0032 Methodology for the Adoption of Sustainable Grasslands through Adjustment of Fire and Grazing](#)
 - viii. [VM0033 Methodology for Tidal Wetland and Seagrass Restoration](#)
 - ix. [VM0036 Methodology for Rewetting Drained Temperate Peatlands](#)
 - x. [VM0041 Methodology for the Reduction of Enteric Methane Emissions from Ruminants through the Use of Feed Ingredients](#)
 - xi. [VM0042 Improved Agricultural Land Management](#)
- d. A project-level activity under a jurisdictional program following Scenario 2a of the VCS Jurisdictional and Nested REDD+ (JNR) Framework
- e. A project-level activity under a jurisdictional program following Scenario 3 of the VCS JNR Framework

5. **Sustainable development contributions:** The project's sustainable development contributions have been reported through one of the following:

- a. The VCS Program:
 - i. For projects using VCS monitoring report templates v4.0 or earlier, an approved *Sustainable Development Contributions Report Template*

⁶ Footnote 5 of the [CORSIA Eligible Emissions Units](#) document defines REDD+ countries as "countries that are pursuing elements of REDD+ as defined in key decisions relevant for reducing emissions from deforestation and forest degradation in developing countries (REDD+), including the Warsaw Framework for REDD+."

- ii. For projects using VCS monitoring report templates v4.1 or later, use of the most recent *VCS Monitoring Report Template* or *VCS Joint Project Description and Monitoring Report Template* available at the time of verification
 - b. Using a monitoring report approved under the CCBS Program
 - c. Using a monitoring report approved under the SD VISTa Program
6. **Regulatory additionality:** The VCU was issued for a project activity that is not mandated by law, statute, or other regulatory framework, regardless of whether systematically enforced.⁷ For project proponents using v4.3 or later of the *VCS Project Description Template* or the *VCS Joint Project Description and Monitoring Report Template*, this must be reported in the template's Regulatory Surplus section. For project proponents using earlier versions of these templates, conformance to this requirement must be reported in the template's Additionality section.

3.4 CORSIA – Second Phase 2027–2029 Scope Label

A VCU must meet the following criteria to fall within the relevant scope of eligibility and therefore receive a CORSIA - Second Phase 2027–2029 Scope label:

1. **Start date:** The project's initial crediting period start date is on or after 1 January 2016.
2. **Vintage:** The VCU was issued for reductions or removals that occurred between 1 January 2021 and 31 December 2029 (inclusive).
3. **General project characteristics:** The VCU was issued for a project that has quantitatively demonstrated that its baseline is set below the business-as-usual level of emissions or, for non-traditional activities (e.g., jurisdictionally allocated baselines), that the baseline avoids overestimating mitigation from the project activity. The following applies:
 - a. Conformance to this requirement must be reported in the Baseline Scenario section of the *VCS Project Description Template* or the *VCS Joint Description and Monitoring Report Template*.
 - b. Such reporting must include justification that the project baseline avoids overestimating mitigation in accordance with the applied methodology (e.g., a quantitative comparison showing that the project's baseline emissions are lower than emissions from the most plausible alternative baseline scenario over the crediting period) and must document any assumptions and data sources.
4. **E&I and GCS project characteristics:** Where the VCU was issued to an E&I or GCS project, the project meets the following conditions:
 - a. Projects involving grid-connected renewable electricity generation have an estimated maximum output capacity less than or equal to 15 MW of electricity, both individually and grouped.
 - b. Projects falling under sectoral scope 16 apply [VM0049 Carbon Capture and Storage](#) in

⁷ The *VCS Standard* allows projects in UNFCCC non-Annex I countries to qualify as additional where a law, statute, or regulatory framework is not systematically enforced. However, VCUs from such projects are not eligible for CORSIA first or second phase labels.

combination with [VMD0056 CO₂ Capture from Air \(Direct Air Capture\)](#) and [VMD0058 CO₂ Storage in Saline Aquifers and Depleted Hydrocarbon Reservoirs](#).

- c. Projects falling under sectoral scope 16 conform to the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects.⁸ Such projects are considered eligible where they satisfy the following criteria:
 - i. The project is located in Australia, Alberta province in Canada, the European Union, the United Kingdom, or the United States and meets the regulatory requirements of the jurisdiction through permits to drill and operate the CCS facility.
 - ii. The project is located outside of the jurisdictions listed in (i) and:
 - A. meets US EPA Requirements for Class VI Injection Well Plugging (40 CFR 146.92 (a) and (b)) or equivalent and the VVB provides an opinion confirming the requirement is sufficiently similar to requirement 12 in Table 3 from CORSIA,⁸ and
 - B. applies the *VCS Standard, v5.0*.
- d. Projects do not apply [VM0052 Accelerated Retirement of Coal-Fired Power Plants Using a Just Transition](#) and [VMD0060 Combined Baseline and Additionality Assessment for Accelerated Retirement of Coal-fired Power Plants](#).
- e. Project activities that calculate the fraction of non-renewable biomass (fNRB) do not use CDM TOOL30 *Calculation of the Fraction of Non-renewable Biomass* to do so.

5. **AFOLU project characteristics:** Where the VCU was issued to an AFOLU project, it was issued to one of the following:

- a. An AFOLU project developed outside of a REDD+ country⁹
- b. An AFOLU project in a REDD+ country that is estimated at the time of project registration to generate fewer than 7000 t CO₂e of reductions and removals per year
- c. An AFOLU project in a REDD+ country which applies one of the following methodologies:
 - i. [VM0012 Improved Forest Management in Temperate and Boreal Forests](#),
 - ii. [VM0017 Adoption of Sustainable Agricultural Land Management](#),
 - iii. [VM0021 Soil Carbon Quantification Methodology](#),
 - iv. [VM0022 Quantifying N₂O Emissions Reductions in Agricultural Crops through Nitrogen Fertilizer Rate Reduction](#),
 - v. [VM0024 Methodology for Coastal Wetland Creation](#),
 - vi. [VM0026 Methodology for Sustainable Grassland Management](#) (and [VMD0040 Leakage from Displacement of Grazing Activities](#)),
 - vii. [VM0032 Methodology for the Adoption of Sustainable Grasslands through Adjustment of](#)

⁸ See Section 11.1 in [ICAO document – CORSIA Methodology For Calculating Actual Life Cycle Emissions Values](#).

⁹ Footnote 5 of the [CORSIA Eligible Emissions Units](#) document defines REDD+ countries as “countries that are pursuing elements of REDD+ as defined in key decisions relevant for reducing emissions from deforestation and forest degradation in developing countries (REDD+), including the Warsaw Framework for REDD+.”

[Fire and Grazing](#),

- viii. [VM0033 Methodology for Tidal Wetland and Seagrass Restoration](#),
- ix. [VM0036 Methodology for Rewetting Drained Temperate Peatlands](#),
- x. [VM0041 Methodology for the Reduction of Enteric Methane Emissions from Ruminants through the Use of Feed Ingredients](#),
- xi. [VM0042 Improved Agricultural Land Management](#),

- d. A project-level activity under a jurisdictional program following Scenario 2a of the VCS Jurisdictional and Nested REDD+ (JNR) Framework
- e. A project-level activity under a jurisdictional program following Scenario 3 of the VCS JNR Framework









6. **Sustainable development contributions:** The project's sustainable development contributions have been reported through one of the following:

- a. The VCS Program:
 - i. For projects using VCS monitoring report templates v4.0 or earlier, an approved *Sustainable Development Contributions Report Template*
 - ii. For projects using VCS monitoring report templates v4.1 or later, use of the most recent applicable version of the *VCS Monitoring Report Template* or *Joint Project Description and Monitoring Report Template* available at the time of verification
 - iii. Using a monitoring report approved under the CCBS Program
 - iv. Using a monitoring report approved under the SD VISta Program

7. **Regulatory additionality:** The VCU was issued for a project activity that is not mandated by law, statute, or other regulatory framework, regardless of whether systematically enforced.¹⁰ For projects using v4.3 or later of the VCS Project Description Template or the VCS Joint Project Description and Monitoring Report Template, this must be reported in the template's Regulatory Surplus section. For projects using earlier versions of the templates, conformance to this requirement must be reported in the template's Additionality section.

¹⁰ The VCS Standard allows projects in UNFCCC non-Annex I countries to qualify as additional where a law, statute, or regulatory framework is not systematically enforced. However, VCUs from such projects are not eligible for CORSIA first or second phase labels.

Figure 1. The VCS under CORSIA: Project Eligibility at a glance

Smooth Air (what's in)	Turbulence (what's out)
<p>COOKSTOVE PROJECTS</p>  <p><i>Must not use CDM TOOL 30 for fNRB value</i></p>	<p>LARGE RENEWABLE PROJECTS (>15MW)</p>  <p><i>Excluded</i></p>
<p>REDD, ARR, IFM PROJECTS IN NON-REDD+ COUNTRIES OR NESTED</p>  <p><i>Eligible in non-REDD+ locations or as part of a jurisdictional program</i></p>	<p>REDD, ARR, IFM PROJECTS IN REDD+ COUNTRIES</p>  <p><i>Excluded, where not part of jurisdictional program</i></p>
<p>NON-FOREST AFOLU PROJECTS</p>  <p><i>Agriculture, grasslands, wetlands</i></p>	<p>EARLY COAL RETIREMENT PROJECTS</p>  <p><i>Excluded</i></p>
<p>OTHER E&I PROJECTS</p>  <p><i>Waste, methane abatement, and more</i></p>	<p>ENGINEERED REMOVALS</p>  <p><i>Excluded, except for CCS</i></p>

3.5 Article 6 Authorization

VCUs with vintages of 2021 onward require authorization under Article 6 to be considered for the application of CORSIA-eligible labels. Such VCUs must have an Article 6 Authorized - International Mitigation Purposes label as described in Verra's [Article 6 Label Guidance](#). Verra offers the following Article 6 labels relevant to CORSIA:

- Article 6 Authorized – International Mitigation Purposes:**
 This label indicates that the host country has authorized the mitigation outcomes represented by the VCU for use toward CORSIA obligations.

VCUs with vintages from 2021 onward?
Article 6 authorization is required to ensure the mitigation outcomes represented by the VCU are not counted twice

- **Article 6 Correspondingly Adjusted:** This label indicates that the host country has completed a Corresponding Adjustment of the mitigation outcomes represented by the VCU.

CORSIA scope labels may be requested and applied independently of Article 6 authorization labels. The application of a CORSIA scope label does not mean the relevant VCUs are eligible for use toward CORSIA obligations. Where a VCU holding a CORSIA scope label subsequently receives an Article 6 Authorized label and meets the other requirements set out in this guidance, the CORSIA scope label is replaced with a CORSIA-eligible label. The replacement of the CORSIA scope label with the CORSIA-eligible label does not alter the Article 6 authorization label in any way. Project proponents may forego the CORSIA scope label and directly request CORSIA-eligible labels where all relevant requirements have been met.

CORSIA LABEL PROCESS

4

4.1 Obtaining CORSIA Labels

Project proponents or authorized representatives may request CORSIA labels when making a VCU issuance request or at any time thereafter. Verra approves or rejects CORSIA label requests based on this guidance document. Approved CORSIA labels are publicly displayed on the Verra Registry.

4.2 Double Claiming Requirements

VCUs with vintages of 2021 onward need a CORSIA-eligible label to be used toward aircraft operators' obligations under CORSIA. Article 6 authorization and the associated Article 6 Authorized - International Mitigation Purposes label are prerequisites to Verra applying a CORSIA-eligible label to a VCU. Such Article 6 authorization labels may be obtained by following the [Article 6 Label Guidance](#).

Figure 2. How CORSIA labels interact with Article 6

THE VCS under CORSIA: How CORSIA labels interact with Article 6	
Pre-2021 vintages (2016–2020)	Pilot phase CORSIA scope → Pilot phase CORSIA-eligible <i>Article 6 authorization and double claiming assurance are not required</i>
2021–2029 vintages (2021 and onward)	CORSIA scope → Article 6 Authorization – Intl mitigation → BTR or insurance → CORSIA-eligible <i>Applies to:</i> <ul style="list-style-type: none"> • Pilot phase (2021–2023) • First phase (2024–2026) • Second phase (2027–2029)

For VCUs with vintages of 2021 onward, the project proponent must upload one of the following types of evidence to the Verra Registry as assurance that there will be no double claiming by the aircraft operator and host country of the mitigation outcomes represented by VCUs.

OPTION 1: BIENNIAL TRANSPARENCY REPORT (BTR) ROUTE

Project proponents must upload evidence of a completed Corresponding Adjustment for the mitigation outcomes represented by the VCUs in the form of inclusion in a BTR submitted by the host country to the UNFCCC. The following applies:

1. This evidence may include submission of a link to the published BTR and identification of the relevant section(s) where the Corresponding Adjustment is reflected.
2. Such evidence must be traceable to the relevant VCUs listed in the letter of authorization, including at least the Verra Project ID, vintage, and approved quantity of VCUs.

Verra concurrently assesses the evidence provided and applies Article 6 Correspondingly Adjusted labels, in accordance with the Article 6 Label Guidance document.

OPTION 2: INSURANCE ROUTE

Project proponents must provide an approved insurance product where evidence of a completed Corresponding Adjustment is not yet available. The project proponent must demonstrate that the VCUs are backed by an approved insurance product by uploading the following to the Verra Registry:

1. A CORSIA Accounting Representation Deed, signed by the project proponent, committing to compensate for affected VCUs in the event that a Letter of Authorization (LOA) or an attestation to the avoidance of double claiming is revoked or withdrawn by the host country or the host country does not apply a Corresponding Adjustment. The following applies:
 - a. Where a project has more than one project proponent, the multiple project proponents deed must be used and signed by each project proponent.
 - b. Project proponents must use the most recent version of the CORSIA Accounting Representation Deed, as listed on the Verra website.
2. A certificate of insurance for a Verra-approved insurance product with which the project proponent will be able to compensate for any affected VCUs. The list of [Verra-approved insurance products](#) is available on the Verra website. The certificate of insurance must list the project proponent as the policyholder(s) and include at least the policy number, the Verra Project ID, and the vintage and quantity or serial range(s) of VCUs covered.

Project proponents must ensure they are following the most up-to-date guidance related to the CORSIA Accounting Representation Deed on the Verra website, as additional information or documentation may be required in certain jurisdictions. Where Verra deems the documents satisfactory for the purposes referred to in this section, Verra publishes them on the Verra Registry, applies the CORSIA-eligible label(s),

and removes any CORSIA scope label(s) where relevant. A list of conditions that a VCU must meet in order for a project proponent to request a CORSIA-eligible label is shown in Table 2 below.

Table 2. Checklist for VCU eligibility for a CORSIA-eligible label (vintages of 2021 onward)

Component	Requirement for eligibility		
CORSIA scope	<p>The VCU must fall within the scope of eligibility for or already have one of the following labels (see Section 3):</p> <ul style="list-style-type: none"> • CORSIA - Pilot Phase 2021–2023 Scope • CORSIA - First Phase 2024–2026 Scope • CORSIA - Second Phase 2027–2029 Scope 		
Article 6 authorization	<p>The VCU must have an Article 6 Authorized - International Mitigation Purposes label</p>		
Double claiming assurance	<p>Evidence of a completed Corresponding Adjustment in a BTR submitted to UNFCCC</p>	OR	<p>A signed CORSIA Accounting Representation Deed committing to compensate for any affected VCUs</p> <p>AND</p> <p>A certificate of insurance for a Verra-approved insurance product</p>

Where Verra determines that a change in circumstances has resulted in the insurance no longer meeting the criteria for a Verra-approved insurance product, the project proponent(s) providing the CORSIA Accounting Representation Deed must provide a certificate of insurance for replacement or additional insurance to ensure that such insurance coverage meets Verra’s requirement for an approved insurance product.

4.3 Retiring VCUs with CORSIA Labels

The retirement of VCUs with CORSIA-eligible labels is initiated by selecting a retirement reason in the Verra Registry. Retirement reasons for CORSIA distinguish the specific CORSIA phase compliance period for which the VCUs are retired (e.g., Retirement for CORSIA Pilot Phase (2021–2023)).

VCUs are only eligible for retirement for CORSIA where they have the CORSIA-eligible label that corresponds to the retirement reason (e.g., where retiring for the CORSIA pilot phase, the VCU must have a CORSIA - Pilot Phase 2021–2023 Eligible label).



4.4 Publication of Retirement Information

The Verra Registry provides publicly available information on the retirement of VCUs with CORSIA labels, including quantities, retirement reasons, and beneficiaries.

Until public designation is automated on the Verra Registry, registry account holders retiring VCUs with CORSIA labels must mark this information to be made public during the retirement transaction. In addition, when retiring VCUs with CORSIA labels, registry account holders must provide the name of the aircraft operator in whose name the VCUs are being retired under “Beneficial Owner.”

CORRESPONDING ADJUSTMENTS 5

5.1 Changes to Authorization

Where a host country wishes to change or withdraw its authorization for VCU use toward CORSIA, the project proponent providing the CORSIA Accounting Representation Deed must ensure Verra is notified and, in the event of a change, must provide Verra with a new LOA related to the same project, quantity of VCUs, and vintage. Verra determines whether the change or withdrawal impacts any labeled VCUs. Where the LOA is found to no longer apply to a CORSIA-eligible labeled VCU (e.g., where the number, scale, or scope of the host country authorization is revoked or substantially altered), Verra withdraws the Article 6 Authorized - International Mitigation Purposes label and informs the affected account holders, the project proponent, and the host country, and posts the information publicly on the Verra Registry.

5.2 Monitoring Corresponding Adjustments

As outlined in the *Article 6 Label Guidance*, Verra monitors submissions to the UNFCCC¹¹

to determine whether host countries make the applicable Corresponding Adjustment(s) for VCUs with Article 6 labels, and makes this information public. The *Article 6 Label Guidance* also outlines the conditions under which Verra withdraws an Article 6 label from a VCU.

5.3 Double Claiming

In cases where a VCU has been labeled as CORSIA-eligible and a corresponding adjustment failure occurs with respect to the VCU, which includes failure by the host country to carry out a corresponding adjustment, as well as invalidity, illegality, or withdrawal of the related letter of authorization¹², then Verra has the right to withdraw the Article 6 Authorized - International Mitigation Purposes label from the VCU. In that case, the CORSIA-eligible label remains on the VCU and the accounting representor’s compensation obligations under the CORSIA Accounting Representation Deed are triggered (except where the VCU has been retired for non-CORSIA purposes). No further CORSIA-eligible labels are applied to VCUs from the project.

¹¹ Including the host country’s BTRs and annual information submitted for recording in the Article 6 database

¹² As defined in the CORSIA Accounting Representation Deed.

Where the affected VCU has been retired for a CORSIA retirement reason, Verra informs the affected account holders or the accounting representor, the ICAO Technical Advisory Body, and the host country that the mitigation outcomes represented by the VCUs are at risk of double claiming by the aircraft operator and the host country. The accounting representor that provided the CORSIA Accounting Representation Deed must compensate for the affected VCUs by canceling an equal number of CORSIA-eligible labeled VCUs, or other EEU's issued by a crediting program approved by Verra, that are eligible for the same CORSIA compliance period, in accordance with the CORSIA Accounting Representation Deed. Evidence of this compensation must be provided to the Verra Registry and is posted publicly.

Where an affected CORSIA-eligible labeled VCU has not been retired, and is therefore active, the CORSIA-eligible labeled VCU continues to be eligible for retirement. However, subject to the conditions under the CORSIA Accounting Representation Deed being met, the accounting

representor that provided the deed must compensate for the affected VCU by canceling an equal number of CORSIA-eligible labeled VCUs, or other EEU's issued by a crediting program approved by Verra, that are eligible for the same CORSIA compliance period, in accordance with the CORSIA Accounting Representation Deed. Evidence of this compensation must be provided to the Verra Registry and is posted publicly.

Where evidence of such compensation is not provided within 180 days of the occurrence of the compensation trigger date in accordance with the CORSIA Accounting Representation Deed, Verra may suspend:

- the registry accounts of the relevant project proponent that provided the CORSIA Accounting Representation Deed.
- any further issuance to the project activity.

Such suspensions are lifted when evidence of the compensation has been received and accepted by Verra.



LIMITATION OF LIABILITY

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Verra shall not be liable with respect to any claims whatsoever arising out of any CORSIA 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.

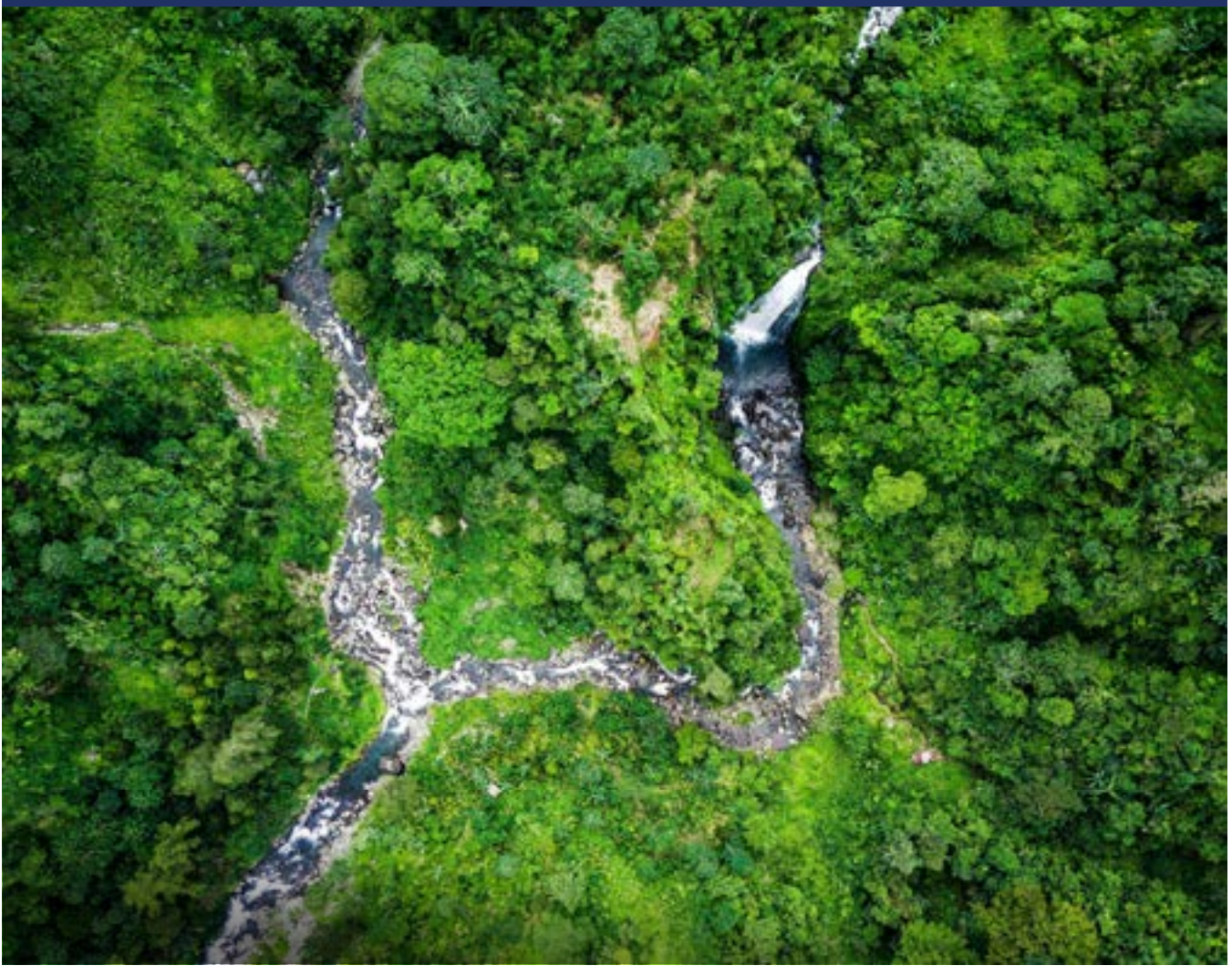
DOCUMENT HISTORY

Version	Date	Comment
v1.1	9 April 2026	Updates to this document are effective immediately and include the following: <ul style="list-style-type: none">• Alignment with the latest ICAO eligibility decisions• Incorporation of eligibility conditions for the CORSIA second phase• Harmonization with the latest version of Verra's Article 6 Label Guidance document
v1.0	20 January 2025	Initial version of <i>CORSIA Label Guidance</i> released under VCS Version 4. This replaces the information previously posted on the Verra website regarding CORSIA labels.

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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