



Puro.earth

Article 6 Procedures

Procedures for the Use of CORCs for NDCs and
Other International Mitigation Purposes

Version 1.3

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PURO.EARTH ARTICLE 6 PROCEDURES

Procedures for the Use of CORCs for NDCs and Other International Mitigation Purposes

1. PURPOSE

- 1.1. The Issuing Body shall establish procedures to govern authorization, labeling, transfer, and use of CORCs under Article 6 of the Paris Agreement.
- 1.2. The Issuing Body shall implement controls to prevent double counting and double claiming of mitigation outcomes.
- 1.3. The Registry shall transparently record lifecycle events associated with Article 6 authorization and use.

2. AUTHORIZED USES AND REGISTRY CONTROLS

2.1. Registry Status Architecture

- 2.1.1. The Registry shall distinguish Program Eligibility Preconditions from Authorized Use status.
- 2.1.2. The Registry shall record Program Eligibility Preconditions and Authorized Use in separate fields.
- 2.1.3. The Registry shall disclose both fields in machine-readable format.

2.2. Authorized Use Classification

- 2.2.1. The Host Country shall authorize CORCs for NDC use, OIMP use, or no international use.
- 2.2.2. The Registry shall assign one Authorized Use classification to each CORC.
- 2.2.3. The Registry shall assign the value "NDC," "OIMP," or "None" to the Authorized Use field.
- 2.2.4. The Registry shall assign the OIMP subtype "CORSIA," "Other," or "CORSIA or Other" where Authorized Use equals "OIMP."
- 2.2.5. The Registry shall permit the subtype "CORSIA or Other" only prior to first transfer.
- 2.2.6. The Registry shall lock the Authorized Use classification and OIMP subtype upon first transfer.
- 2.2.7. The Registry shall prohibit modification of Authorized Use or OIMP subtype after first transfer.

2.3. CORSIA Eligibility Preconditions Assessment

- 2.3.1. The Issuing Body shall assess whether a CORC satisfies the eligibility conditions defined in the ICAO document entitled "CORSIA Eligible Emissions Units" applicable to the relevant compliance period.
- 2.3.2. The Issuing Body shall verify Program approval status, methodology eligibility, issuance timeframe, and ex-post verification requirements in accordance with the ICAO document applicable to the relevant compliance period.
- 2.3.3. The Registry shall record that a CORC satisfies CORSIA eligibility preconditions where verification under clause 2.3.2 has been completed.
- 2.3.4. The Registry shall label a CORC as "CORSIA Eligible" only where the CORC satisfies all eligibility conditions defined in the ICAO "CORSIA Eligible Emissions Units" document applicable to the relevant compliance period.

- a) Where the ICAO eligibility conditions applicable to the relevant compliance period require Host Country authorization and a commitment to account for the mitigation outcome to avoid double claiming, the Issuing Body shall verify that such authorization and commitment have been provided prior to labeling the CORC as “CORSIA Eligible.”
 - b) The Issuing Body shall not impose additional eligibility conditions beyond those defined in the ICAO document applicable to the relevant compliance period.
 - c) The program shall not impose additional eligibility conditions beyond ICAO.
- 2.3.5. The Registry shall record the applicable CORSIA compliance period and eligibility timeframe at the unit level.

2.4. First Transfer Identification

- 2.4.1. The Registry shall identify first transfer events in accordance with applicable CMA decisions.
- 2.4.2. The Registry shall record the date of first transfer, acquiring Party or scheme administrator, and intended use.
- 2.4.3. The Registry shall treat only CMA-defined cross-border or scheme administrator transfers as first transfer events.
- 2.4.4. The Registry shall lock Authorized Use and OIMP subtype upon identification of first transfer.

2.5. Corresponding Adjustment Verification and Status Disclosure

- 2.5.1. The Issuing Body shall verify corresponding adjustment requirements where a CORC is authorized for NDC or OIMP use requiring a corresponding adjustment.
- 2.5.2. The Issuing Body shall verify documentation from the Host Country, acquiring Party, or recognized Article 6 reporting mechanism prior to confirming corresponding adjustment compliance.
- 2.5.3. The Issuing Body shall retain corresponding adjustment documentation for a minimum of five (5) years.
- 2.5.4. The Registry shall record the supplementary status “Corresponding Adjustment Verification Pending” where verification has not been completed.
- 2.5.5. The Registry shall disclose the supplementary status in a machine-readable field.
- 2.5.6. The Issuing Body shall initiate a reconciliation and risk review process under Section 2.7 and Section 2.9 where material non-application of corresponding adjustment requirements is identified.
- 2.5.7. The Issuing Body shall disclose reconciliation measures and mitigation actions where corresponding adjustment verification cannot be completed within the applicable reporting cycle.

2.6. Host Country Attestation Requirements

- 2.6.1. The Issuing Body shall require that each Host Country authorization or attestation submitted in support of CORSIA use specifies:
 - a) Authorized mitigation outcome vintages.
 - b) Applicable CORSIA compliance period.
 - c) Definition of first transfer applied.
 - d) Timing and process for applying corresponding adjustments.
 - e) Designated national authority issuing the authorization.

- 2.6.2. The Issuing Body shall verify that the Host Country authorization is consistent with publicly available Article 6 reporting information.
- 2.6.3. The Registry shall publish the Host Country authorization or a summary containing the elements listed in clause 2.6.1 prior to labeling a CORC as “CORSIA Eligible.”
- 2.6.4. The Registry shall prohibit labeling of a CORC as “CORSIA Eligible” unless the Host Country authorization has been publicly disclosed.
- 2.6.5. The Issuing Body shall require that any Letter of Authorization relied upon for CORSIA labeling contain, at a minimum, the specifications required under EUC paragraph 3.7.9, including identification of authorized unit vintages, applicable compliance period, definition of first transfer, and timing and process for applying and reporting corresponding adjustments.
- 2.6.6. The Issuing Body shall not rely on a Letter of Authorization that lacks the minimum specifications required under clause 2.6.5 for the purpose of labeling a CORC as “CORSIA Eligible.”

2.7. Reconciliation of Double-Claimed Mitigation Outcomes

- 2.7.1. The Issuing Body shall establish procedures to reconcile mitigation outcomes that are subsequently determined to have been double claimed between a Host Country and a CORSIA operator.
- 2.7.2. The Issuing Body shall require the Supplier to cooperate in reconciliation where the double-claiming risk arises from project-level information or authorization documentation.
- 2.7.3. The Issuing Body shall implement reconciliation through replacement, cancellation and reissuance, or other corrective measures consistent with ICAO guidance.
- 2.7.4. The Issuing Body shall demonstrate operational capability and governance procedures sufficient to implement reconciliation measures within a reasonable timeframe.
- 2.7.5. The Registry shall disclose reconciliation actions and corrective measures applied.

2.8. Supplier Responsibilities Under Article 6

- 2.8.1. The Supplier shall submit a complete request for Article 6 Authorized Use prior to assignment of Authorized Use status.
- 2.8.2. The Supplier shall provide the Letter of Authorization issued by the designated Host Country authority.
- 2.8.3. The Supplier shall represent that documentation submitted in support of Article 6 authorization is accurate and complete.
- 2.8.4. The Supplier shall represent that the mitigation outcome is not subject to conflicting contractual claims.
- 2.8.5. The Supplier shall notify the Issuing Body of any withdrawal, suspension, or modification of a Letter of Authorization.
- 2.8.6. The Supplier shall cooperate with the Issuing Body in providing documentation necessary for corresponding adjustment verification and reconciliation.

2.9. Host Country Accounting Comparison and Transparency

- 2.9.1. Scope
 - a) The Issuing Body shall compare Host Country accounting information reported under Article 6.2 with the volume of CORCs labeled as “CORSIA Eligible” and used

under CORSIA where the Host Country has provided an attestation of non-double claiming.

- b) The Issuing Body shall perform the comparison using information submitted by the Host Country in accordance with Section IV of Annex I to Decision 2/CMA.3.
- 2.9.2. Relevant Accounting Information
- a) The Issuing Body shall review, at a minimum:
 - i. a) Total quantity of mitigation outcomes authorized for OIMP.
 - ii. b) Total quantity of mitigation outcomes first transferred.
 - iii. c) Corresponding adjustments applied in the national emissions balance.
 - iv. d) Vintage years associated with authorized and transferred mitigation outcomes.
 - v. e) Unique identifiers or tracking information where reported.
 - vi. f) Information on cooperative approaches and acquiring Parties.
 - b) The Issuing Body shall compare the information listed above with:
 - i. a) Volumes of CORCs authorized for OIMP subtype "CORSIA";
 - ii. b) Volumes of CORCs labeled as "CORSIA Eligible".
 - iii. c) Volumes of CORCs canceled for CORSIA compliance.
- 2.9.3. Timing and Process
- a) The Issuing Body shall conduct the accounting comparison within six (6) months of publication of each Host Country Biennial Transparency Report or relevant Article 6 submission.
 - b) The Issuing Body shall document discrepancies between national reporting and program records.
 - c) The Issuing Body shall initiate reconciliation procedures under Section 2.7 where material discrepancies are identified.
- 2.9.4. Publication
- a) The Registry shall publish all Host Country authorizations and attestations relied upon for CORSIA labeling.
 - b) The Registry shall publish a summary of accounting comparison results for each Host Country.
 - c) The Registry shall publish reconciliation actions initiated because of identified discrepancies.
 - d) The Issuing Body shall maintain publicly accessible documentation describing the methodology used for accounting comparison.

3. GOVERNANCE AND OVERSIGHT

3.1. Authorization Review

- 3.1.1. The Issuing Body shall review each Letter of Authorization prior to assigning Authorized Use.
- 3.1.2. The Issuing Body shall verify authority, scope, vintage coverage, and conditions of each Letter of Authorization.
- 3.1.3. The Issuing Body shall retain authorization review documentation for a minimum of five (5) years.
- 3.1.4. The Issuing Body shall decline Authorized Use assignment where documentation is incomplete or inconsistent with applicable CMA guidance or Section 2.9 comparison requirements.

3.2. Segregation of Duties

- 3.2.1. The Issuing Body shall require four-eyes approval for Article 6's authorization decisions.
- 3.2.2. The Issuing Body shall prohibit commercial staff from determining final authorization eligibility.

3.3. Public Reporting

- 3.3.1. The Issuing Body shall publish an annual Article 6 summary including authorized volumes, first transfer volumes, CORSIA-eligible volumes, and reconciliation actions.

4. LIMITATION OF LIABILITY

- 4.1. The Issuing Body shall facilitate transparent recording of authorization, eligibility, and reconciliation processes.
- 4.2. The Issuing Body shall not guarantee sovereign performance of corresponding adjustment application.

5. DEFINITIONS AND ABBREVIATIONS

CA (Corresponding Adjustment): An accounting adjustment applied by a Host Country and/or acquiring Party to ensure that a mitigation outcome transferred under Article 6 is not double counted in national greenhouse gas inventories.

CMA (Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement): The governing body responsible for supervising the implementation of the Paris Agreement and adopting decisions related to Article 6.

CORC (CO₂ Removal Certificate): An electronic certificate representing one (1) metric ton of Long-Term Net CO₂ Removal issued under the Puro Standard.

CORSIA (Carbon Offsetting and Reduction Scheme for International Aviation): The global market-based measure adopted by the International Civil Aviation Organization to address CO₂ emissions from international aviation.

EUC (Emissions Unit Eligibility Criteria): The criteria adopted by the ICAO Council to determine the eligibility of emissions units for use under CORSIA.

ICAO (International Civil Aviation Organization): The United Nations specialized agency responsible for international civil aviation standards and oversight, including administration of CORSIA.

ITMO (Internationally Transferred Mitigation Outcome): A mitigation outcome authorized by a Host Country for transfer to another Party under Article 6.2 of the Paris Agreement.

NDC (Nationally Determined Contribution): A climate action plan submitted by a Party under the Paris Agreement outlining its mitigation targets and commitments.

OIMP (Other International Mitigation Purposes): International mitigation purposes other than NDC achievement, including CORSIA and other compliance or voluntary market uses.

TAB (Technical Advisory Body): The body established under ICAO CORSIA to assess carbon offset programs against the Emissions Unit Eligibility Criteria and provide recommendations to the ICAO Council.

6. REFERENCES

UNFCCC. 2021. Decision 3/CMA.3. Rules, modalities, and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement.

7. DOCUMENT HISTORY

Approval Date	Version	Notes
1 st February 2024	1.0	Approved revised text from Appendix A of General Rules D.4.0
12 th March 2024	1.1	Enhanced procedural description of corresponding adjustments. Added requirements on evidence of application of corresponding adjustments by host country, reconciliation to avoid the double claiming of non-adjusted CORCs, and provision for the performance reporting on CORCs with authorized uses under Article 6 of the Paris Agreement.
10 th May 2024	1.2	Included definitions under section 1 and made changes to numbering. Updated definition of “authorized uses” and their labeling (Table 1). Enhanced reporting procedures and flow diagram (Fig. 1)
6 th March 2026	1.3	Strengthened Article 6 controls to align with ICAO CORSIA EUC and TAB clarifications, including ICAO-anchored CORSIA labelling, unit-level eligibility timeframe recording, enhanced host attestation and public disclosure requirements, supplementary CA verification status with reconciliation mechanism, defined Supplier responsibilities, and strengthened governance safeguards.