



CAR ENV

ENVIRONMENTAL REGULATIONS

FOREWORD

CONTENTS

REVISION RECORD

LIST of EFFECTIVE PAGES



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FOREWORD

1. The Republic of San Marino Civil Aviation Authority, known in these regulations as the “Authority” has implemented CAR ENV (Civil Aviation Regulations – Environmental) as the technical requirements and administrative procedures applicable to aviation environmental matters.
2. The structure and substance of these regulations is based on Annex 16, Volume IV, Amendment 1 to the Convention on International Civil Aviation. Regulations regarding Aircraft Environmental Standards and noise certificates may be found in CAR 21, Subpart I.
3. Unless otherwise stated, applicable Annex 16 definitions and abbreviations are used throughout this document. Refer also to CAR DEF for additional definitions and abbreviations.
4. Appendices form part of, and have the same status as, these Regulations
5. The editing practices used in this document are as follows:
 - (a) ‘Shall’ or ‘Will’ or ‘Must’ is used to indicate a mandatory requirement.
 - (b) ‘Should’ is used to indicate a recommendation.
 - (c) ‘May’ is used to indicate discretion by the Authority, the industry or the applicant, as appropriate.

Note: The use of the male gender implies the female gender and vice versa.
6. Paragraphs and sub-paragraphs with new, amended and corrected text will be enclosed within brackets until a subsequent “amendment” is issued.



REVISION RECORD

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CONTENTS

Foreword	i
Revision Record	ii
List of Effective Pages	iii
Contents	v

CHAPTER 1 — GENERAL PROVISIONS

1.1	Definitions.....	1-1
1.2	Abbreviations and References	1-2
1.3	Non-SI Units	1-3
1.4	Applicability.....	1-4
1.5	Attribution of International Flights to an Aeroplane Operator	1-4
1.6	Attribution of an Aeroplane Operator to San Marino	1-5
1.7	Authority Requirements	1-5
1.8	Record Keeping.....	1-6
1.9	Compliance Periods and Timelines.....	1-6
1.10	Equivalent Procedures.....	1-6

CHAPTER 2 — MONITORING OF CO₂ EMISSIONS

2.1	Applicability.....	2-1
2.2	Eligibility of Monitoring Methods	2-1
2.3	2019-2020 Period	2-1
2.4	2021-2035 Period	2-2
2.5	Emissions Monitoring Plan	2-3
2.6	Calculations of CO ₂ Emissions from Aeroplane Fuel Use	2-4
2.7	Monitoring of CORSIA Eligible Fuel Claims	2-4

CHAPTER 3 — REPORTING OF CO₂ EMISSIONS

3.1	Applicability.....	3-1
3.2	Aeroplane Operator Reporting	3-1
3.3	Authority Reporting	3-2
3.4	Reporting of CORSIA Eligible Fuels	3-2

CHAPTER 4 — VERIFICATION OF CO₂ EMISSIONS

4.1	Applicability.....	4-1
4.2	Annual Verification of an Aeroplane Operator’s Emissions Report	4-1
4.3	Verification Body and National Accreditation Body	4-2
4.4	Verification of CORSIA Eligible Fuels	4-2
4.5	Data Gaps and Error Correction.....	4-3
4.6	Aeroplane Operator Data Gap Responsibilities	4-3
4.7	Authority Data Gap Responsibilities	4-3
4.8	Error Correction to Emission Reports.....	4-4

CHAPTER 5— CO₂ OFFSETTING REQUIREMENTS AND EMISSIONS REDUCTIONS

5.1	Applicability of CO ₂ Offsetting Requirements	5-1
5.2	CO ₂ Offsetting Requirements	5-1
5.3	Emissions Reduction from the use of CORSIA Eligible Fuels	5-3



5.4	Total Final CO ₂ Offsetting Requirements for a given Compliance Period with Emissions Reductions from the use of CORSIA Eligible Fuels	5-4
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CHAPTER 6 — EMISSIONS UNITS

6.1	Applicability of Emissions Units	6-1
6.2	Cancelling CORSIA Eligible Emissions Units	6-1
6.3	Reporting Emissions Unit Cancellation	6-1
6.4	Verification of an Aeroplane Operator’s Emissions Unit Cancellation Report.....	6-2
6.5	Verification Body and National Accreditation Body	6-3

APPENDICES *(have legal effect)*

Appendix 1	Administration Procedures	APP 1-1
Appendix 2	Fuel Use Monitoring Methods	APP 2-1
Appendix 3	CO ₂ Emissions Estimation and Reporting methods and Tools	APP 3-1
Appendix 4	Contents of an Emissions Monitoring Plan.....	APP 4-1
Appendix 5	Reporting.....	APP 5-1
Appendix 6	Verification	APP 6-1

ATTACHMENTS *(guidance material only and have no legal effect)*

Attachment A	Attribution Processes	ATT A-1
Attachment B	Applicability of the MRV Requirements to International Flights	ATT B-1
Attachment C	Processes for Fuel use Monitoring.....	ATT C-1



CHAPTER 1

GENERAL PROVISIONS

1.1 Definitions

Note: The following definitions are specific to CAR ENV. Other definitions are found in CAR DEF.

Administrative partnership. Delegation of administering tasks in these regulations from one State to another State(s).

Aerodrome. A defined area on land or water (including any buildings, installations and equipment) intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft.

Aerodrome pair. A group of two aerodromes composed of a departing aerodrome and an arrival aerodrome.

Aeroplane. A power-driven heavier-than-air aircraft, deriving its lift in flight chiefly from aerodynamic reactions on surfaces which remain fixed under given conditions of flight.

Aeroplane owner.

Until 25 November 2026, person(s), organisation(s) or enterprise(s) identified via Item 4 (Name of owner) and Item 5 (Address of owner) on the Certificate of Registration of an aeroplane.

As of 26 November 2026, person(s), organization(s) or enterprise(s) identified either through Items 4a and 4b on the certificate of registration of an aeroplane (provided that the selected basis of registration be “ownership of aircraft”), or otherwise through Item 5 of the said certificate.

Air operator certificate (AOC). A certificate authorising an operator to carry out specified commercial air transport operations.

Conversion process. A type of technology used to convert a feedstock into aviation fuel.

CORSIA eligible fuel. A CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an operator may use to reduce their offsetting requirements.

CORSIA lower carbon aviation fuel. A fossil-based aviation fuel that meets the CORSIA Sustainability Criteria under these regulations.

CORSIA sustainable aviation fuel. A renewable or waste-derived aviation fuel that meets the CORSIA Sustainability Criteria under these regulations.

Feedstock. A type of unprocessed raw material used for the production of aviation fuel.

Flight plan. Specified information provided to air traffic services units, relative to an intended flight or portion of a flight of an aircraft.

Fuel uplift. Measurement of fuel provided by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight (in litre).

Great Circle Distance. The shortest distance, rounded to the nearest kilometre, between the origin and the destination aerodromes, measured over the earth’s surface modelled according to the World Geodetic System 1984 (WGS84).



National accreditation body. A body authorised by a State which attests that a verification body is competent to provide specific verification services.

New entrant. Any aeroplane operator that commences an aviation activity falling within the scope of these regulations on or after its entry into force and whose activity is not in whole or in part a continuation of an aviation activity previously performed by another aeroplane operator.

Notifying State. The State that has submitted to ICAO the request for the registration of or change in the three-letter designator of an aeroplane operator over which it has jurisdiction.

Operator. The person, organisation or enterprise engaged in or offering to engage in an aircraft operation.

Pathway. A specific combination of feedstock and conversion process used for the production of aviation fuel.

Reporting period. A period which commences on 001 January and finishes on 31 December in a given year for which an aeroplane operator or State reports required information. The flight departure time (UTC) determines which reporting period a flight belongs to.

State pair. A group of two States composed of a departing State or its territories and an arrival State or its territories.

Verification body. A legal entity that performs the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report, as an accredited impartial third party.

Verification of report. An independent, systematic and sufficiently documented evaluation process of an emissions report and, when required, a cancellation of eligible emissions units report.

Verification report. A document, drafted by the verification body, containing the verification opinion and required supporting information.

Verification team. A group of verifiers, or a single verifier that also qualifies as a team leader, belonging to a verification body conducting the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report. The team can be supported by technical experts.

1.2 Abbreviations & References

1.2.1 The following abbreviations are specific to CAR ENV.

ACARS	Aircraft Communications Addressing and Reporting System
AOC	Air operator certificate
CERT	CO ₂ Estimation and Reporting Tool
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
GHG	Greenhouse gases



IAF	International Accreditation Forum
IEC	International Electrotechnical Commission
ISO	International Organization for Standardization
MRV	Monitoring, Reporting and Verification
MJ	Megajoule
RTK	Revenue Tonne Kilometres

1.2.2 References

Note: The ICAO documents listed below are material approved for publication by ICAO to support these regulations and are essential to the implementation of the CORSIA. These ICAO documents are available on the ICAO CORSIA website: <https://www.icao.int/environmental-protection/corsia>

- (a) *CORSIA States for Chapter 3 State Pairs;*
- (b) *ICAO CORSIA CO2 Estimation and Reporting Tool;*
- (c) *CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes;*
- (d) *CORSIA Approved Sustainability Certification Schemes;*
- (e) *CORSIA Sustainability Criteria for CORSIA Eligible Fuels;*
- (f) *CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels;*
- (g) *CORSIA Methodology for Calculating Actual Life Cycle Emissions Values;*
- (h) *CORSIA Eligible Emissions Units;*
- (i) *CORSIA Emissions Unit Eligibility Criteria;*
- (j) *CORSIA Central Registry (CCR): Information and Data for the Implementation of CORSIA;*
- (k) *CORSIA Aeroplane Operator to State Attributions;*
- (l) *CORSIA 2020 Emissions;*
- (m) *CORSIA Annual Sector's Growth Factor (SGF); and*
- (n) *CORSIA Central Registry (CCR): Information and Data for Transparency.*

1.3 Non-SI units

The non-SI units listed in the following table shall be used either in lieu of, or in addition to, SI units as primary units of measurement under these regulations.



<i>Specific quantity</i>	<i>Unit</i>	<i>Symbol</i>	<i>Definition (in terms of SI units)</i>
mass	tonne	t	1 t = 10 ³ kg
time	hour	h	1 h = 60 min = 3 600 s
volume	litre	L	1 L = 1 dm ³ = 10 ⁻³ m ³

1.4 Applicability

1.4.1 These regulations shall be applicable to an aeroplane operator attributed to San Marino according to the approach in 1.5.3.

Note: In these regulations, when San Marino is the State to which the aeroplane operator is attributed, it is referred to as the Authority.

1.5 Attribution of International Flights to an Aeroplane Operator

1.5.1 The aeroplane operator shall identify international flights that are attributed to it according to the approach in 1.5.2 and 1.5.3.

1.5.2 For the purpose of these regulations, an international flight is defined as the operation of an aircraft from take-off at an aerodrome of San Marino, and landing at an aerodrome of another State or its territories. In addition, a domestic flight is defined as the operation of an aircraft from take-off at an aerodrome within San Marino, and landing at an aerodrome also within San Marino.

1.5.3 A specific international flight shall be attributed to the aeroplane operator as follows:

- (a) ICAO Designator: When Item 7 (aircraft identification) of the flight plan contains the ICAO Designator, that flight shall be attributed to the aeroplane operator that has been assigned this Designator;
- (b) Registration marks: When Item 7 (aircraft identification) of the flight plan contains the nationality or common mark, and registration mark of an aeroplane that is explicitly listed in an air operator certificate issued by San Marino, that flight shall be attributed to the aeroplane operator that holds the air operator certificate; and
- (c) Other: When the aeroplane operator of a flight has not been identified via (a) or (b), that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator.

1.5.4 Upon request by the Authority as the State of Registry, aeroplane owners identified in 1.5.3(c) shall provide all information necessary to identify the actual aeroplane operator of a flight.

1.5.5 The aeroplane operator may, by contract, delegate the administrative requirements of these regulations to a third party as long as the delegation is not to the same entity as the verification body. Liability for compliance shall not be delegated.

1.5.6 The Authority should ensure the correct attribution of an international flight departing from an aerodrome in its territory to an aeroplane operator using the approach in 1.5.3 and perform the required order of magnitude checks to ensure the completeness of reported data as described in 4.2.5.



1.6 Attribution of an Aeroplane Operator to San Marino

- 1.6.1 The aeroplane operator with international flights, as defined in 1.5.2 and 2.1, attributed to it shall identify the State to which it is attributed according to the approach in 1.6.4.
- 1.6.2 The State shall ensure the correct attribution of an aeroplane operator to it according to the approach in 1.6.4.
- 1.6.3 The Authority should use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” that is available on the ICAO CORSIA website to meet its requirements under 1.6.2.
- 1.6.4 The aeroplane operator is considered attributed to San Marino under these regulations in the following cases:
- (a) ICAO Designator: Where the aeroplane operator has an International Civil Aviation Organisation (ICAO) Designator, which is notified by San Marino;
 - (b) AOC: Where the aeroplane operator does not possess an ICAO Designator, but has a valid air operator certificate issued by San Marino; or
 - (c) Place of judicial registration: Where the aeroplane operator does not possess an ICAO Designator nor air operator certificate, but is registered as juridical person in San Marino. This also applies where the aeroplane operator is a natural person having residence and registration in San Marino.
- 1.6.5 If the aeroplane operator changes its ICAO Designator, AOC or place of juridical registration, and is subsequently attributed to a new State, but it is not establishing a new entity or a subsidiary, then this State becomes the State to which the aeroplane operator fulfils its requirements under CORSIA at the start of the next compliance period.
- 1.6.6 The aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in San Marino can be treated as a single consolidated aeroplane operator liable for compliance with the requirements of these regulations, subject to the approval of the Authority. Evidence shall be provided in the aeroplane operator’s Emissions Monitoring Plan (refer to Chapter 2) to demonstrate that the subsidiary aeroplane operator is wholly owned.
- 1.6.7 The Authority shall submit to ICAO a list of aeroplane operators which are attributed to it according to the requirements as described in Appendix 5, Table A5-3 and in accordance with the time line as defined in Annex 16, Part IV, Appendix 1. The Authority may submit updates to this list to ICAO on a more frequent basis.

1.7 Authority Requirements

- 1.7.1 The Authority shall approve the aeroplane operator compliance on the basis of satisfactory evidence that the aeroplane operator meets requirements that are at least equal to those specified in these regulations.
- 1.7.2 The Authority shall not delegate enforcement of these regulations, or their administrative tasks towards ICAO, to another State. The Authority may delegate administration processes of these regulations to another State through an administrative partnership based on bilateral agreement among the respective States.



Note: A template for, and guidance on, administrative partnerships is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).

- 1.7.3 The Authority, when providing capacity support through an administrative partnership, shall notify ICAO about the contracting administrating authorities, affected aeroplane operators, scope and duration of the administrative partnership and a copy of the bilateral agreement.
- 1.7.4 The Authority, when providing capacity support, should assess whether the administrating authority that has been delegated authority, which will provide administering tasks for another State, has the required resources to offer such services.
- 1.7.5 The Authority, when receiving capacity support, shall ensure that aeroplane operators attributed to it are advised of the administrative arrangements prior to start of the administrative partnership and any potential changes thereafter.
- 1.7.6 The Authority shall not withdraw from an administrative partnership before completion of the reporting activities at the end of the reporting period, but it may withdraw from an administrative partnership according to the notice period defined in the agreement.
- 1.7.7 The Authority shall submit to ICAO a list of verification bodies accredited in the State according to the requirements as described in Appendix 5 Table A5-3 (Field 2 and in accordance with the time line as defined in Appendix 1. The Authority may submit updates to this list to ICAO on a more frequent basis.

1.8 Record Keeping

- 1.8.1 The aeroplane operator shall keep records relevant to demonstrating compliance with the requirements of these regulations for a period of 10 years.
- 1.8.2 The aeroplane operator should keep records relevant to its CO₂ emissions per State pair during the 2019-2020 period in order to cross-check its offsetting requirements calculated by the State during the 2030-2035 compliance periods.
- 1.8.3 The Authority shall keep records relevant to the aeroplane operator's CO₂ emissions per State pair during the period of 2019-2020 in order to calculate the aeroplane operator's offsetting requirements during the 2030-2035 compliance periods.

1.9 Compliance periods and timelines

- 1.9.1 Unless varied by the Authority, both the Authority and aeroplane operators shall comply with the requirements in Chapters 2, 3, 4, 5 and 6 of these regulations in accordance with the timeline as defined in Appendix 1.

1.10 Equivalent procedures

- 1.10.1 The use of equivalent procedures in lieu of the procedures specified in these regulations shall be approved by the Authority. Equivalent procedures shall demonstrably meet the requirements in these regulations.



Note: Guidance material, including the use of equivalent procedures, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).



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CHAPTER 2

MONITORING OF CO₂ EMISSIONS

2.1 Applicability

- 2.1.1 This Chapter shall be applicable to an aeroplane operator attributed to San Marino that produces annual CO₂ emissions greater than 10,000 tonnes from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5700 kg conducting international flights with the exception of humanitarian, medical and firefighting flights.
- 2.1.2 This Chapter shall not be applicable to international flights, as defined in 1.5.2, preceding or following a humanitarian, medical or firefighting flight provided such flights were conducted with the same aeroplane, and were required to accomplish the related humanitarian, medical or firefighting activities or to reposition thereafter the aeroplane for its next activity. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the Authority.
- 2.1.3 This Chapter shall be applicable to a new entrant aeroplane operator attributed to San Marino from the year after it meets the requirements in 2.1.1 and 2.1.2.
- 2.1.4 If the aeroplane operator is close to the threshold of annual CO₂ emissions, as defined in 2.1.1 and 2.1.2, from international flights, as defined in 1.5.2, it should consider engaging with the Authority for guidance. Likewise, the Authority should carry out oversight of the aeroplane operators attributed to it, and engage with any that it considers may be close to or above the threshold. The aeroplane operator with annual CO₂ emissions below the threshold may choose to voluntarily engage with the Authority if it is attributed. Also, an aeroplane operator that was within the scope of applicability the previous year but falls outside of scope in the given year, should notify the Authority of this fact.

Note: See Attachment B Figure B-1 for a process flowchart on the determination of the applicability of Chapter 2 to international flights, as defined in 1.5.2.

2.2 Eligibility of monitoring methods

- 2.2.1 The aeroplane operator shall monitor and record its fuel use from international flights, as defined in 1.5.2 and 2.1, in accordance with an eligible monitoring method and approved by the Authority, as the State to which it is attributed. Following approval of the Emissions Monitoring Plan, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period.

Note: Further guidance material on eligibility of monitoring methods, as well as on associated thresholds and related metrics, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

2.3 2019-2020 period

- 2.3.1 The aeroplane operator with annual CO₂ emissions from international flights, as defined in 1.5.2 and 2.1, greater than or equal to 500,000 tonnes shall use a Fuel Use Monitoring Method as described in Appendix 2.



- 2.3.2 The aeroplane operator with annual CO₂ emissions from international flights, as defined in 1.5.2 and 2.1, of less than 500,000 tonnes shall use either a Fuel Use Monitoring Method (Appendix 2) or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), as described in Appendix 3.
- 2.3.3 If the aeroplane operator's annual CO₂ emissions from international flights increases above the threshold of 500,000 tonnes in 2019, the Authority shall permit, at its discretion, the aeroplane operator to continue to use the chosen monitoring method during 2020.
- 2.3.4 The aeroplane operator should use the same monitoring method during the 2019-2020 period that it expects to use during the 2021-2023 period, taking into account its expected annual CO₂ emissions during the 2021-2023 period. If the aeroplane operator needs to change monitoring method, it will submit a revised Emissions Monitoring Plan in order to implement the new monitoring method from 01 January 2021.
- 2.3.5 If the aeroplane operator does not have an approved Emissions Monitoring Plan as of 01 January 2019, it shall monitor and record its CO₂ emissions in accordance with the eligible monitoring method outlined in the Emissions Monitoring Plan that it will submit, or has submitted, to the Authority.
- 2.3.6 If the aeroplane operator's Emissions Monitoring Plan is determined to be incomplete and/or inconsistent with the eligible Fuel Use Monitoring Method, then the Authority shall, at its discretion, approve a different eligible Fuel Use Monitoring Method within the Emissions Monitoring Plan for a period lasting no later than 30 June 2019.
- 2.3.7 If the aeroplane operator does not have sufficient information to use a Fuel Use Monitoring Method, the Authority shall, at its discretion, approve the use of the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) for a period lasting no later than 31 December 2019.

2.4 2021 - 2035 period

- 2.4.1 The aeroplane operator with annual CO₂ emissions from international flights subject to offsetting requirements of greater than or equal to 50,000 tonnes, shall use a Fuel Use Monitoring Method as described in Appendix 2 for these flights. For international flights not subject to offsetting requirements the aeroplane operator shall use either a Fuel Use Monitoring Method as described in Appendix 2, or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) as described in Appendix 3.
- 2.4.2 The aeroplane operator, with annual CO₂ emissions from international flights subject to offsetting requirements of less than 50,000 tonnes, shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) as described in Appendices 2 and 3 respectively.
- 2.4.3 If the aeroplane operator's annual CO₂ emissions from international flights subject to offsetting requirements increases above the threshold of 50,000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator shall submit an updated Emissions Monitoring Plan by 30 September of year (y + 2). The aeroplane operator shall change to a Fuel Use Monitoring Method, as described in Appendix 2, on 01 January of year (y+3).
- 2.4.4 If the aeroplane operator's annual CO₂ emissions from international flights subject to offsetting requirements decreases below the threshold of 50,000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator may change monitoring method on 01 January of year (y+3). If the aeroplane operator chooses to change its monitoring method, it shall submit an updated Emissions Monitoring Plan by 30 September of year (y + 2).



Note: See Attachment B Figure B-3 for a process flowchart on the eligibility of Fuel Use Monitoring Methods during the 2021-2035 compliance periods.

- 2.4.5 The aeroplane operator that meets the requirements in 2.1.1 and 2.1.2 after 01 January 2021 for the first time without qualifying as a new entrant may use either a Fuel Use Monitoring Method, as described in Appendix 2, or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), as described in Appendix 3, in the year when it first meets the requirements in 2.1.1 and 2.1.3 (year y).
- 2.4.6 If the aeroplane operator that meets the requirements in 2.1.1 and 2.1.2 after 01 January 2021 for the first time without qualifying as a new entrant does not have sufficient information to use a Fuel Use Monitoring Method, as defined in Appendix 2, the Authority, as the State to which the aeroplane operator is attributed shall, at its discretion, approve the use of the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) for a period lasting no later than 30 June in the year after the aeroplane operator first meets the requirements in 2.1.1 and 2.1.2 (year y+1).

2.5 Emissions Monitoring Plan

- 2.5.1 The aeroplane operator shall submit an Emissions Monitoring Plan to the Authority for approval in accordance with the timeline as defined in Appendix 1. The Emissions Monitoring Plan shall contain the information as defined in Appendix 4.
- 2.5.2 A new entrant aeroplane operator shall submit an Emissions Monitoring Plan to the Authority within three months of falling within the scope of applicability as defined in 2.1.
- 2.5.3 The aeroplane operator that meets the requirements in 2.1.1 and 2.1.2 after 01 January 2021 for the first time without qualifying as a new entrant shall submit an Emissions Monitoring Plan within three months of falling within the scope of applicability, as defined in 2.1.1 and 2.1.2, from international flights, as defined in 1.1.2, and the Authority shall approve it within two months of receiving a complete Emissions Monitoring Plan in accordance with Appendix 4.
- 2.5.4 The aeroplane operator shall resubmit the Emissions Monitoring Plan to the Authority if a material change is made to the information contained within the Emissions Monitoring Plan (i.e., a change to the information presented in the plan that would affect the status or eligibility of the aeroplane operator for an option under the emissions monitoring requirements, or that would otherwise affect the decision by the Authority with regard to whether the aeroplane operator's approach to monitoring conforms with the requirements).
- 2.5.5 The aeroplane operator shall also inform the Authority of changes that would affect the Authority's oversight (e.g., change in corporate name or address), even if the changes do not fall within the definition of a material change.
- 2.5.6 If the aeroplane operator's Emissions Monitoring Plan is determined to be incomplete and/or inconsistent with the Emissions Monitoring Plan requirements in Appendix 4, the Authority shall engage with the aeroplane operator to resolve outstanding issues. This may involve returning the Emissions Monitoring Plan to the aeroplane operator along with an explanation as to why the plan was found deficient, or a request for further information.
- 2.5.7 In cases where the aeroplane operator that meets the requirements in 2.1.1 and 2.1.2 after 01 January 2021 for the first time without qualifying as a new entrant falls into scope of 2.1 near the end of year y, or does not realise that it has fallen into scope until the beginning of year y+1, the operator shall engage with the Authority as soon as possible.



- 2.5.8 In cases where the aeroplane operator that meets the requirements in 2.1.1 and 2.1.2 after 01 January 2021 for the first time without qualifying as a new entrant falls into scope of 2.1 near the end of year y, or does not realise that it has fallen into scope until the beginning of year y+1, the aeroplane operator and the Authority should determine how much, if any, flexibility is needed to meet the deadlines for submitting an Emission Monitoring Plan, Authority approval of the Emissions Monitoring Plans and completion of the verification process.
- 2.5.9 The aeroplane operator should engage with the Authority well before falling into scope and include the development of the Emissions Monitoring Plan as part of any planning process for situations such as mergers, splits, subsidiary development, expanding from domestic to international operations, or other change in status or activity which may cause them to fall into the scope of applicability of these regulations.

Note: Further guidance material on the Emissions Monitoring Plan and material changes is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

2.6 Calculation of CO₂ Emissions from Aeroplane Fuel Use

- 2.6.1 The aeroplane operator shall apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume.
- 2.6.2 The aeroplane operator shall record the fuel density that is used for operational and safety reasons. (e.g., in an operational, flight or technical log). Fuel density may be an actual or a standard value of 0.8 kg per litre. The aeroplane operator shall detail the procedure for informing the use of actual or standard density in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation.
- 2.6.3 The aeroplane operator using a Fuel Use Monitoring Method, as defined in Appendix 2, shall determine the CO₂ emissions from international flights using the following equation:

$$CO_2 = \sum_f M_f \cdot FCF_f$$

where:

- CO₂ = CO₂ emissions (in tonnes);
- M_f = Mass of fuel f used (in tonnes); and
- FCF_f = Fuel conversion factor of given fuel f, equal to 3.16 (in kg CO₂/kg fuel) for Jet-A fuel / Jet-A1 fuel, TS-1 fuel, or No. 3 Jet fuel and 3.10 (in kg CO₂/kg fuel) for AvGas or Jet-B fuel.

Note: For the purpose of calculating CO₂ emissions the mass of fuel used includes all aviation fuels.

2.7 Monitoring of CORSIA Eligible Fuel Claims

- 2.7.1 The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall use a CORSIA eligible fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled “CORSIA Sustainability Criteria for CORSIA Eligible Fuels” that is available on the ICAO CORSIA website.



- 2.7.2 The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainability Certification Scheme included in the ICAO document entitled “CORSIA Approved Sustainability Certification Schemes”, that is available on the ICAO CORSIA website. Such certification schemes meet the requirements included in the ICAO document entitled “CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes”, that is available on the ICAO CORSIA website.
- 2.7.3 If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, then the fuel shall not be accounted for as CORSIA eligible fuel.

Note 1: The provisions of this Chapter consider that aviation fuel supply chains are not segregated at aerodromes, and that CORSIA eligible fuels will be typically co-mingled at various points in the fuel supply infrastructure (e.g., pipelines, storage terminals, aerodrome fuel storage systems). The CORSIA eligible fuels purchased by a particular aeroplane operator may not be physically used in its aeroplane, and it will not be feasible to determine the specific CORSIA eligible fuel content at the point of uplift in an aeroplane. Claims of emissions reductions from the use of CORSIA eligible fuels by an aeroplane operator are based on mass of CORSIA eligible fuels according to purchasing and blending records.

Note 2: The emissions reductions from the use of a CORSIA eligible fuel are calculated as indicated in Chapter 5, 5.3 in the context of the calculation of the CO₂ offsetting requirements in Chapter 5. These calculations use the approved life cycle emissions value (L_{CEF}) for the CORSIA eligible fuel. Information on emissions reductions from using CORSIA eligible fuel is included in the aeroplane operator’s Emissions Report (Field 14 of Table A5-1 in Appendix 5).



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CHAPTER 3

REPORTING OF CO₂ EMISSIONS

3.1 Applicability

This Chapter shall be applicable to an aeroplane operator attributed to San Marino for which Chapter 2.1 applies.

3.2 Aeroplane Operator Reporting

- 3.2.1 The aeroplane operator shall submit to the Authority a copy of the verified Emissions Report and a copy of the associated Verification Report by 30 April in the calendar year which follows the reporting period.
- 3.2.2 The Authority shall decide on the level of aggregation (i.e., State pair or aerodrome pair) for which an aeroplane operator attributed to it shall report the number of international flights, as defined in 1.1.2 (i.e., Table A5-1 Field 9) and CO₂ emissions (i.e., Table A5-1 Field 10).
- 3.2.3 The Authority shall inform an aeroplane operator attributed to it whether Fields 9 and 10 in the Emissions Report shall be reported at the level of State pair or aerodrome pair during the approval process for the Emissions Monitoring Plan.
- 3.2.4 The Emissions Report shall contain the information as defined in Appendix 5 Table A5-1
- 3.2.5 An operator that uses the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) is not required to report Field 6.
- 3.2.6 The aeroplane operator should use the standardised Emissions Report template provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), or a template approved by the Authority, for submission of information to the Authority.
- 3.2.7 In specific circumstances where the aeroplane operator operates a very limited number of State pairs that are subject to offsetting requirements, and/or a very limited number of State pairs that are not subject to offsetting requirements, it may request in writing to the Authority that such data not be published at the aeroplane operator level explaining the reasons why disclosure would harm its commercial interests. Based on this request, the Authority shall determine whether this data is confidential.
- 3.2.8 In specific circumstances where aggregated State pair data may be attributed to an identified aeroplane operator as a result of a very limited number of aeroplane operators conducting flights on a State pair, that aeroplane operator may request in writing to the Authority that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests. Based on this request, the Authority shall determine whether this data is confidential.

Note: In the application of 3.2.7 and/or 3.2.8, the annual CO₂ emissions of an aeroplane operator on a given State pair are considered as commercially sensitive if they are determined using a Fuel Use Monitoring Method as described in Appendix 2.



3.3 Authority Reporting

- 3.3.1 The Authority shall calculate and inform each of the aeroplane operators that are attributed to it of their average total annual CO₂ emissions during the 2019 and 2020 period, in accordance with the timeline as defined in Appendix 1.
- 3.3.2 The Authority shall submit a report to ICAO in accordance with the timeline as defined in Appendix 1. This report shall contain the information as defined in Appendix 5, Tables A5-4, A5-5 and A5-6, when applicable.
- 3.3.3 The Authority shall inform ICAO of any reported data deemed confidential in accordance with 3.2.7 and 3.2.8.
- 3.3.4 All aeroplane operator data which is deemed confidential in accordance with 3.2.7 and 3.2.8 shall be aggregated without attribution to the specific aeroplane operator, and included within the ICAO document entitled “CORSIA Central Registry (CCR): Information and Data for Transparency” that is available on the ICAO CORSIA website.

3.4 Reporting of CORSIA Eligible Fuels

- 3.4.1 The aeroplane operator shall subtract CORSIA eligible fuels traded or sold to a third party from its total reported quantity of CORSIA eligible fuels.
- 3.4.2 The aeroplane operator shall provide a declaration of all other greenhouse gas (GHG) schemes it participates in where the emissions reductions from the use of CORSIA eligible fuels may be claimed, and a declaration that it has not made claims for the same batches of CORSIA eligible fuel under these other schemes.
- 3.4.3 To claim emissions reductions from the use of CORSIA eligible fuels in the Emissions Report, the aeroplane operator shall provide the information as described in Appendix 5 Table A5-2 within a given compliance period for all CORSIA eligible fuel received by a blender by the end of that compliance period. The information provided is through to the blend point, and includes information received from both the neat (unblended) fuel producer and the fuel blender.
- 3.4.4 The aeroplane operator should make CORSIA eligible fuel claims on an annual basis in order to ensure all documentation is dealt with in a timely manner. However, the aeroplane operator has the option to decide when to make a CORSIA eligible fuel claim within a given compliance period for all CORSIA eligible fuel received by a blender within that compliance period. For blending that occurs in the second half of the final year of a compliance period, the aeroplane operator and the Authority should determine what, if any, flexibility is needed in terms of submitting reports.
- 3.4.5 If the aeroplane operator purchases fuel from a supplier downstream from the fuel blender (e.g., from a distributor, another aeroplane operator, or an aerodrome-based fuel distributor), this fuel supplier shall provide all of the requisite documentation in order for the emissions reductions from the use of CORSIA eligible fuels to be claimed by the aeroplane operator.



CHAPTER 4

VERIFICATION REQUIREMENTS

4.1 Applicability

This Chapter shall be applicable to an aeroplane operator attributed to San Marino for which Chapter 2.1 applies.

4.2 Annual Verification of an Aeroplane Operator's Emissions Report

4.2.1 The aeroplane operator shall engage a verification body for the verification of its annual Emissions Report.

4.2.2 Before engaging the verification body, the aeroplane operator should conduct a check to confirm the verification body's accreditation status for the purpose of these regulations.

Note: Supporting resources for this purpose include the list of verification bodies accredited in States, included within the ICAO document entitled "CORSA Central Registry (CCR): Information and Data for Transparency" that is available on the ICAO CORSA website, as well as lists of accredited verification bodies with their corresponding CORSA scopes provided through the accrediting national accreditation body.

4.2.3 The aeroplane operator should perform an internal pre-verification of its Emissions Report prior to the verification by a verification body.

4.2.4 A verification body shall conduct the verification according to ISO 14064-3:2019, and the relevant requirements in Appendix 6, Section 3.

4.2.5 Following the verification of the Emissions Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorisation by the aeroplane operator, a copy of the Emissions Report and associated Verification Report to the Authority, in accordance with the timeline in 3.2.1.

4.2.6 The Authority shall perform an order of magnitude check of the Emissions Report in accordance with the timetable in Appendix 1.

4.2.7 To facilitate order of magnitude checks and ensure the completeness of reported data, and where necessary to support the implementation of the requirements in this regulation, the Authority shall share, upon agreement with another State's Administrating Authority, specific data and information contained in the aeroplane operator's Emissions Report for aeroplane operators performing flights to and from the requesting State.

Note: Such data and information could include aeroplane operator's name, reporting year, number of international flights per aerodrome pair or State pair and aeroplane and emissions data.

4.2.8 The Authority shall inform concerned aeroplane operators on the requests for data sharing. In the absence of an agreement between the two States, this information shall not be disclosed to third parties.



- 4.2.9 The Authority should share, upon a justified request from another State, data on aeroplane operators which are attributed to it, where the request relates to the correct attribution of flights to aeroplane operators. This includes leased aeroplanes where there is a risk of incorrect attribution of flights due to the complexity of leasing and Parent/Subsidiary arrangements between aeroplane operators.
- 4.2.10 The Authority should support other States and provide flight information (e.g., from ATM systems), especially in cases where the flight is between two States which does not include the State to which the aeroplane operator is attributed. Such data includes origin and destination aerodromes, flight date and time, aircraft type.

Note: As an example of leasing complexities, Operator A may lease its aeroplane to Operator B, with both operators using the same aeroplane during the year but Operator B not operating to the State making the request for information. The State regulating Operator A may want to confirm that the leased aeroplane is identified in the Emissions Report from Operator B to be confident that Operator A has not under reported.

- 4.2.11 The Authority shall provide the name of the verification body used to verify each Emissions Report upon a request for information disclosure.
- 4.2.12 The Authority should inform concerned aeroplane operators of any request for information disclosure.

4.3 Verification Body and National Accreditation Body

- 4.3.1 A verification body shall be accredited to ISO/IEC 14065:2019, ISO 14065:2020 and the relevant requirements in Appendix 6, Section 2 by a national accreditation body, in order to be eligible to verify the Emissions Report of the aeroplane operator.

Note: An aeroplane operator may engage a verification body accredited in another State, subject to rules and regulations affecting the provision of verification services in the State to which the aeroplane operator is attributed.

- 4.3.2 A national accreditation body shall be working in accordance with ISO/IEC 17011:2017 and the relevant requirements in Appendix 6, Section 4.

4.4 Verification of CORSIA Eligible Fuels

- 4.4.1 Fuel purchases, transaction reports, fuel blending records and sustainability credentials shall constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.
- 4.4.2 The aeroplane operator shall ensure that it, or its designated representative, has audit rights of the production records for the CORSIA eligible fuels that it purchases.
- 4.4.3 When an audit provision is triggered, and an audit of the fuel producer is undertaken, the aeroplane operator should share the results of the audit with the fuel producer so that the producer may then make it available to other aeroplane operators seeking assurance on the fuel producer's internal processes for the purpose of these regulations.

Note: The quality control assurances of CORSIA eligible fuel producers include declarations and/or process certifications, with periodic audits by verifiers, purchasers, or trusted entities. The process certifications, including the sustainability credentials, provide assurance that the CORSIA eligible fuel producer has established business processes to



prevent double counting, and the periodic audits verify that the producer is following their established procedures. Purchasers and States may elect to independently audit the production records of the CORSIA eligible fuel producer in order to provide further assurance.

- 4.4.4 In order to ensure this capability exists, CORSIA eligible fuel procurement controls should seek to enable audit rights for fuel purchasers, aeroplane operators, or their designated representatives.

4.5 Data Gaps

Note: Data gaps occur when an aeroplane operator is missing data relevant for the determination of its fuel use for one or more international flights. Gaps in emissions-related data can occur due to various reasons, including irregular operations, data feed issues or critical system failures. Procedures to prevent data gaps are to be detailed in the Emissions Monitoring Plan of the aeroplane operator in accordance with Appendix 4, 2.4.1. When data gaps are identified by the verification body, it may be unable to obtain sufficient evidence to determine compliance with the requirements, which for severe data gaps, could result in the verification body concluding that the Emissions Report is unsatisfactory. A data gap could also be identified by the State in its review of the verified Emissions Report.

4.6 Aeroplane Operator Data Gap Responsibilities

- 4.6.1 The aeroplane operator using a Fuel Use Monitoring Method shall fill a data gap by using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), provided that the data gaps during a compliance period do not exceed the following thresholds:
- (a) for 2019-2020 period: 5 per cent of international flights;
 - (b) for 2021-2035 period: 5 per cent of international flights subject to offsetting requirements, as defined in Chapter 5.1.
- 4.6.2 The aeroplane operator shall correct issues identified with the aeroplane operator's data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses.
- 4.6.3 If the aeroplane operator realises it has data gaps that exceed the threshold in 4.6.2, then the aeroplane operator shall engage with the Authority to take remedial action to address this.
- 4.6.4. When the threshold is exceeded, the aeroplane operator shall state the percentage of international flights for the 2019-2020 period, or flights subject to offsetting requirements as defined in Chapter 5.1 for the 2021-2035 period, that had data gaps, and provide an explanation to the Authority in their annual Emissions Report.
- 4.6.5 The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.

4.7 Authority Data Gap Responsibilities

- 4.7.1 If the aeroplane operator does not provide its Emissions Report in accordance with the timeline as defined in Appendix 1, the Authority shall engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, then the Authority shall estimate the aeroplane operator's annual emissions using the best available information and tools, such as the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) as described in Appendix 3.



4.7.2 If the Authority does not provide its annual aggregated Emissions Report to ICAO in accordance with the timeline as defined in Appendix 1, then the data provided by ICAO shall be used to fill these gaps and calculate the total sectoral CO₂ emissions in a given year and the Sectoral Growth Factor, as defined in Chapter 3.

4.8 Error Correction to Emissions Reports

4.8.1 If an error in the aeroplane operator's reported emissions is identified by the Authority, the verification body, or the aeroplane operator after the reported CO₂ emissions have been submitted to ICAO, the Authority shall update the reported CO₂ emissions to address the error. The Authority shall assess any implications with respect to the aeroplane operator's offsetting requirements in previous years and, if necessary, make an adjustment to compensate for the error during the compliance period in which the error has been identified.

4.8.2 The Authority shall report an error in the aeroplane operator's CO₂ emissions and the follow-up result of the related adjustment to ICAO.

Note: No adjustments will be made to the total sectoral CO₂ emissions or the Sector's Growth Factor (SGF), as defined in Chapter 5, as a result of error correction to Emissions Reports.



CHAPTER 5

CO₂ OFFSETTING REQUIREMENTS AND EMISSIONS REDUCTIONS

5.1 Applicability of CO₂ offsetting requirements

- 5.1.1 From 01 January 2021 to 31 December 2035, the offsetting requirements of this Chapter shall be applicable to an aeroplane operator with international flights, as defined in 1.5.2 and 2.1, between States as defined in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” that is available on the ICAO CORSIA website.
- 5.1.2 The requirements of this Chapter shall not be applicable to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in 2.1.1 and 2.1.2, or until its annual CO₂ emissions exceed 0.1 per cent of total CO₂ emissions from international flights in 2019, whichever occurs earlier. The requirements of this Chapter shall then be applicable in the subsequent year. The Authority shall use the information on the total CO₂ emissions in 2019 from the ICAO document entitled “CORSIA 2020 Emissions” that is available on the ICAO CORSIA website. This information will be produced in accordance with the timeline described in Appendix 1.
- 5.1.3 The Authority shall notify ICAO of their decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA, for the purpose of the inclusion of the State in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs”, according to the timeline described in Appendix 1.

Note: The ICAO document entitled “CORSIA States for Chapter 3 State Pairs” that is available on the ICAO CORSIA website includes:

- a) *States that have volunteered to participate during the compliance periods from 01 January 2021 to 31 December 2026;*
 - b) *States, with the exception of Least Developed Countries (LDCs), Small Island Developing States (SIDS) and Landlocked Developing Countries (LLDCs), which meet the following criteria during the compliance periods from 01 January 2027 to 31 December 2035:*
 - (i) *an individual share of international aviation activities in RTKs in the year 2018 above 0.5 per cent of total RTKs; or*
 - (ii) *whose cumulative share in the list of States from the highest to the lowest amount of RTKs reaches 90 per cent of total RTKs in the year 2018.*
 - c) *States which are not within the applicability scope of (b), but which have volunteered to participate.*
- 5.1.4 The Authority shall calculate the annual aeroplane operator’s final CO₂ offsetting requirements based on the data reported in accordance with Chapter 2 and Chapter 5.1 to 5.4, as applicable.

5.2 CO₂ offsetting requirements

- 5.2.1 The Authority shall calculate, for each of the aeroplane operators attributed to it, the amount of CO₂ emissions required to be offset in a given year from 01 January 2021 to 31 December 2023 prior to consideration of the CORSIA eligible fuels, as follows:



$$OR_y = OE * SGF_y$$

where:

- OR_y = Aeroplane operator’s offsetting requirements in the given year y;
- OE = Aeroplane operator’s CO₂ emissions covered by 5.1 in the given year y or aeroplane operator’s CO₂ emissions covered by 5.1 in 2019, depending upon the option selected by the State which will be applied to all aeroplane operators that have been attributed to it; and
- SGF_y = Sector’s Growth Factor.

Note 1: The Sector’s Growth Factor applicable for a given year (SGF_y) is provided in the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” that is available from the ICAO CORSIA website, and is calculated as;

$$\frac{(SE_y - SE_{B,y})}{SE_y}$$

where SE_y = Total sectoral CO₂ emissions covered by 5.1 in the given year y and SE_{B,y} = Total annual sectoral CO₂ emissions in 2019 covered by 5.1 in the given year y.

Note 2: Sectoral emissions in a given year (SE_y) do not include the CO₂ emissions from new entrants during their exception period, as defined in 5.1.2.

Note 3: As the States which form the “CORSIA States for Chapter 3 State Pairs”, as defined by 5.1, change over time, the total annual sectoral CO₂ emissions in 2019 covered by these State pairs in the given year y (SE_{B,y}) will be recalculated.

5.2.2 The Authority shall calculate, for each of the aeroplane operators attributed to it, the amount of CO₂ emissions required to be offset in a given year from 01 January 2024 to 31 December 2035 prior to consideration of the CORSIA eligible fuels, every year as follows:

$$OR_y = \%S_y * (OE_y * SGF_y) + \%O_y * (OE_y * OGF_y)$$

where:

- OR_y = Aeroplane operator’s offsetting requirements in the given year y;
- OE_y = Aeroplane operator’s CO₂ emissions covered by 5.1 in the given year y;
- %S_y = Per cent Sectoral in the given year y;
- %O_y = Per cent Individual in the given year y where %O_y = (100% - %S_y);
- SGF_y = Sector’s Growth Factor; and
- OGF_y = Aeroplane operator’s Growth Factor.

Note 1: The Sector’s Growth Factor applicable for a given year (SGF_y) is provided in the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” that is available from the ICAO CORSIA website, and is calculated as;

$$\frac{(SE_y - SE_{B,y})}{SE_y}$$

where SE_y = Total sectoral CO₂ emissions covered by 5.1 in the given year y and SE_{B,y} = Total annual sectoral CO₂ emissions in 2019 covered by 5.1 in the given year y.



Note 2: Sectoral emissions in a given year (SE_y) do not include the CO_2 emissions from new entrants during their exception period, as defined in 5.1.2.

Note 3: As the States which form the “CORSIA States for Chapter 3 State Pairs”, as defined by 5.1, change over time, the total annual sectoral CO_2 emissions in 2019 covered by these State pairs in the given year y ($SE_{B,y}$) will be recalculated.

Table 5.1 Overview of CO_2 offsetting requirements on a sectoral and individual basis

<i>Year of applicability</i>	<i>%S_y</i>	<i>%O_y</i>
01 January 2024 to 31 December 2029	100%	0%
01 January 2030 to 31 December 2032	100%	0%
01 January 2033 to 31 December 2035	85%	15%

5.2.3 The Authority shall use the Sector Growth Factor applicable for a given year (SGF_y) in the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” that is available from the ICAO CORSIA website. This information will be produced in accordance with the timeline as defined in Appendix 1.

5.2.4 The Authority shall calculate, when applicable, the aeroplane operator’s Growth Factor for a given year (OGF_y) in accordance with the CO_2 emissions from the verified Emissions Reports submitted by aeroplane operators attributed to it, as follows:

$$OGF_y = \frac{(OE_y - OEB_{,y})}{OE_y}$$

where:

OE_y = Total aeroplane operator’s CO_2 emissions covered by 5.1 in the given year y ; and
 $OEB_{,y}$ = 85% of total annual aeroplane operator’s CO_2 emissions in 2019 covered by 5.1 in the given year y .

5.2.5 When an aeroplane operator does not have CO_2 emissions covered by 5.1 in 2019, and does not qualify as a new entrant as defined in 5.1.2, the State shall use a value of 10 000 tonnes of CO_2 as the $OEB_{,y}$.

5.2.6 The Authority shall, upon calculating the offsetting requirements in a given year (OR_y) of each of the aeroplane operators attributed to it, inform the aeroplane operator of its offsetting requirements according to the timeline as defined in Appendix 1.

5.3 Emissions reductions from the use of CORSIA eligible fuels

5.3.1 The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year shall compute emissions reductions as follows:

$$ER_y = FCF * \left[\sum_f MS_{f,y} * \left(1 - \frac{L_{CEF}}{LC} \right) \right]$$

where:

ER_y = Emissions reductions from the use of CORSIA eligible fuels in the given year y (in tonnes);



- FCF = Fuel conversion factor, equal to 5.16 kg CO₂/kg fuel for Jet-A fuel / Jet-A1 fuel, TS-1 fuel or No.3 Jet fuel and 3.10 kg CO₂/kg fuel for AvGas or Jet-B fuel;
- MS_{f,y} = Total mass of a neat CORSIA eligible fuel claimed in the given year y (in tonnes), as described and reported in Field 14.b in Table A5-1 from Appendix 5;
- L_{CEF} = Life cycle emissions value for a CORSIA eligible fuel (in gCO₂e/MJ); and
- LC = Baseline life cycle emissions values for aviation fuel, equal to 89 gCO₂e/MJ for Jet-A fuel Jet A1 fuel, Jet B fuel, TS-1 fuel, or No. 3 Jet fuel and equal to 95gCO₂e/MJ for AvGas.

Note 1: The ratio $\left(1 - \frac{L_{CEF}}{LC}\right)$ is also referred to as the emissions reduction factor (ERF_f) of a CORSIA eligible fuel.

Note 2: For each of the CORSIA eligible fuels claimed, the total mass of the neat CORSIA eligible fuel claimed in the given year y needs to be multiplied by its emissions reduction factor (ERF_f). Then the quantities are summed for all CORSIA eligible fuels.

- 5.3.2 If a Default Life Cycle Emissions value is used, then the aeroplane operator shall use the ICAO document entitled “CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels” that is available on the ICAO CORSIA website for the calculation in 5.3.1.
- 5.3.3 If an Actual Life Cycle Emissions value is used, then an approved Sustainability Certification Scheme shall ensure that the methodology, as defined in the ICAO document entitled “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values” that is available on the ICAO CORSIA website, has been applied correctly.

5.4 Total final CO₂ offsetting requirements for a given compliance period with emissions reductions from the use of CORSIA eligible fuels

- 5.4.1 The amount of CO₂ emissions required to be offset by the aeroplane operator, after taking into account emissions reductions from the use of CORSIA eligible fuels in a given compliance period from 01 January 2021 to 31 December 2035, shall be calculated by the Authority as follows:

$$FOR_c = (OR_{1,c} + OR_{2,c} + OR_{3,c}) - (ER_{1,c} + ER_{2,c} + ER_{3,c})$$

where:

- FOR_c = Aeroplane operator’s total final offsetting requirements in the given compliance period c;
- OR_{y,c} = Aeroplane operator’s offsetting requirements in the given year y (where y = 1, 2 or 3) of the compliance period c; and
- ER_{y,c} = Emissions reductions from the use of CORSIA eligible fuels in the given year y (where y = 1, 2 or 3) of the compliance period c.

- 5.4.2 If the sum of the aeroplane operator’s offsetting requirements in the three years of a given compliance period (OR_{1,c} + OR_{2,c} + OR_{3,c}) is less than 3000 tonnes of CO₂, then the aeroplane operator has no offsetting requirements for the compliance period.

Note: If the sum of the aeroplane operator’s offsetting requirements in the three years of a given compliance period (OR_{1,c} + OR_{2,c} + OR_{3,c}) is less than 3000 tonnes of CO₂, the aeroplane operator may choose to voluntarily engage with the State to which it is attributed in order to offset such emissions.



- 5.4.3 If the aeroplane operator's total final offsetting requirements during a compliance period (i.e., FOR_c) is negative, then the aeroplane operator has no offsetting requirements for the compliance period. These negative offsetting requirements shall not be carried forward to subsequent compliance periods.
- 5.4.4 The aeroplane operator's total final offsetting requirements during a compliance period (i.e., FOR_c) shall be rounded up to the nearest tonne of CO_2 .
- 5.4.5 The Authority shall, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators attributed to it, inform the aeroplane operator of its total final offsetting requirements according to the timeline as defined in Appendix 1.

Note: Information on CORSIA Eligible Emissions Units, which can be used to meet CO_2 offsetting requirements, are contained in Chapter 6.



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CHAPTER 6

EMISSIONS UNITS

Note: An emissions unit represents one metric tonne of carbon dioxide equivalent.

6.1 Applicability of emissions units

6.1.1 The requirements of this Chapter shall be applicable to an aeroplane operator who is subject to offsetting requirements in Chapter 5.

Note: See also Chapter 1 and Appendix 1 for administration procedures relevant to this Chapter.

6.2 Cancelling CORSIA Eligible Emissions Units

6.2.1 The aeroplane operator shall meet its offsetting requirements according to 5.4.5, as calculated by the Authority, by cancelling CORSIA Eligible Emissions Units in a quantity equal to its total final offsetting requirements for a given compliance period (i.e., FOR_c). The CORSIA Eligible Emissions Units are only those units described in the ICAO document entitled “CORSIA Eligible Emissions Units”, which meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled “CORSIA Emissions Unit Eligibility Criteria”. These ICAO documents are available on the ICAO CORSIA website.

6.2.2 To fulfil the provisions in 6.2.1, the aeroplane operator shall:

- (a) cancel such CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in Appendix 1; and
- (b) request each CORSIA Eligible Emissions Unit Programme registry to make visible on the registry’s public website, information on each of the aeroplane operator’s cancelled CORSIA Eligible Emissions Units for a given compliance period, as defined in Appendix 1. Such information for each cancelled CORSIA Eligible Emissions Unit shall include the consolidated identifying information in Field 5 of Table A5-7 in Appendix 5, except fields 5.j, 5.k and 5.m.

Note: “Cancel” means the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as “retirement”, “cancelled”, “cancelling” or “cancellation”.

6.2.3 The Authority should develop procedures to ensure aeroplane operators are notified of programme eligibility changes involving a decision by the Council to immediately revoke eligibility within 14 days of the publication of the changes by ICAO.

6.3 Reporting emissions unit cancellation

6.3.1 The aeroplane operator shall report to the Authority, the cancellation of CORSIA Eligible Emissions Units carried out in accordance with 6.2 to meet its total final offsetting requirements for a given compliance period, by submitting to the State a copy of the verified Emissions Unit Cancellation Report for approval and a copy of the associated Verification Report. The Emissions Unit Cancellation Report shall contain information using the required fields defined in Appendix 5 Table A5-7 and shall be submitted to the State according to the timeline as defined in Appendix 1.



- 6.3.2 The Authority shall report to ICAO in accordance with the timeline as defined in Appendix 1. This report shall contain the information as defined in Appendix 5 Table A5-8, using an ICAO approved form.
- 6.3.3 The Authority should publish the following information, once submitted to ICAO, for a given compliance period:
- (a) Total final offsetting requirements over the compliance period for each aeroplane operators attributed to the State; and
 - (b) Total quantity of emissions units cancelled over the compliance period by each aeroplane operator to reconcile the total final offsetting requirements, as reported by each aeroplane operator attributed to the State.

6.4 Verification of an Aeroplane Operator’s Emissions Unit Cancellation Report

- 6.4.1 The aeroplane operator shall engage a verification body for the verification of its Emissions Unit Cancellation Report.

Note: The aeroplane operator may choose to use the same verification body engaged for the verification of its Emissions Report, although it is not obligated to do so.

- 6.4.2 Before engaging the verification body, the aeroplane operator should conduct a check to confirm the verification body’s accreditation status for the purpose of these regulations. Supporting resources for this purpose include the list of verification bodies accredited in States, included within the ICAO document entitled “CORSA Central Registry (CCR): Information and Data for Transparency” that is available on the ICAO CORSA website, as well as lists of accredited verification bodies with their corresponding CORSA scopes provided through the accrediting national accreditation body.
- 6.4.3 A verification body shall conduct the verification according to ISO 14064-3:2019, and the relevant requirements in Appendix 6, Section 3.
- 6.4.4 If required by the verification body, the aeroplane operator shall provide access to relevant information on the cancellation of emissions units.
- 6.4.5 Following the verification of the Emissions Unit Cancellation Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and associated Verification Report to the Authority in accordance with the timeline in Appendix 1.
- 6.4.6 The Authority shall perform an order of magnitude check of the Emissions Unit Cancellation Report in accordance with the timeline, as defined in Appendix 1.

Note: Further guidance material on performing the check to confirm the verification body’s accreditation status on the verification of Emissions Unit Cancellation Report is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).



6.5 Verification Body and National Accreditation Body

6.5.1 A verification body shall be accredited to ISO/IEC 17029:2019 and ISO 14065:2020 and the relevant requirements in Appendix 6, Section 2 by a national accreditation body, in order to be eligible to verify the Emissions Unit Cancellation Report of an aeroplane operator.

Note: An aeroplane operator may engage a verification body accredited in another State, subject to rules and regulations affecting the provision of verification services in the State to which the aeroplane operator is attributed.

6.5.2 A national accreditation body shall be working in accordance with ISO/IEC 17011:2017 and the relevant requirements in Appendix 6, Section 4.



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APPENDIX 1

ADMINISTRATION PROCEDURES

1. INTRODUCTION

The procedures specified in this Appendix summarise administrative roles and responsibilities of the stakeholders involved in implementing these regulations.

Unless varied by the Authority, the following tables provide a guideline of the list of activities, and the associated date by which the activities shall be completed.

Note: The following tables are ICAO Annex 16, Part IV Appendix 1 timelines, which relate to the Annex Standards and Recommended Practice’s numbering system and may have been modified by the Authority (known as “State” in the tables).

2. COMPLIANCE PERIODS AND TIMELINE

2.1 2019-2020 period

During the period of 2019-2020, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

Table A1-1. Details of compliance timeline for 2019-2020 period

<i>Timeline</i>	<i>Activity</i>
1 January 2019 to 31 December 2019	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2, CO ₂ emissions for 2019 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
28 February 2019	The aeroplane operator shall submit Emissions Monitoring Plan to State (only once, unless there is a need to review) in accordance with Part II, Chapter 2, 2.2.2.1.
30 April 2019	The State shall approve Emissions Monitoring Plans (only once, unless there is a review) in accordance with Part II, Chapter 2, 2.2.2.1.
30 April 2019	The State shall submit a list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as a list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.
31 May 2019	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2020 to 31 December 2020	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2, CO ₂ emissions for 2020 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2020 to 31 May 2020	The aeroplane operator shall compile 2019 CO ₂ emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
<i>Timeline</i>	<i>Activity</i>



31 May 2020	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2019 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 June 2020 to 31 August 2020	The State shall conduct an order of magnitude check of the verified Emissions Report for 2019 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2020	<p>The State shall notify ICAO of its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2021 in accordance with Part II, Chapter 3, 3.1.3.</p> <p>The State shall also notify ICAO which option it has selected for calculating the aeroplane operator's CO₂ emissions during the 2021-2023 period in accordance with Part II, Chapter 3, 3.2.1.</p>
1 August 2020	The State shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2021 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 August 2020	The State shall submit required information regarding CO ₂ emissions for 2019 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
30 November 2020	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.
31 December 2020	Recommendation. — <i>The State should obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>

Note: The time for verification of the aeroplane operator's Emissions Report is longer during the 2019-2020 period than subsequent periods.



2.2 2021-2023 period

During the period of 2021-2023, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

Table A1-2. Details of compliance timeline for 2021-2023 period

<i>Timeline</i>	<i>Activity</i>
1 January 2021 to 31 December 2021	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2, CO ₂ emissions for 2021 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2021 to 31 May 2021	The aeroplane operator shall compile 2020 CO ₂ emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
31 May 2021	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2020 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 June 2021 to 31 August 2021	The State shall conduct an order of magnitude check of the verified Emissions Report for 2020 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2021	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2022 in accordance with Part II, Chapter 3, 3.1.3.
1 August 2021	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2022 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 August 2021	The State shall submit required information regarding CO ₂ emissions for 2020 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
30 September 2021	The State shall calculate and inform aeroplane operators attributed to it of their average total CO ₂ emissions during 2019 and 2020, in accordance with Part II, Chapter 2, 2.3.2.1.
30 November 2021	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.
31 December 2021	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>



<i>Timeline</i>	<i>Activity</i>
1 January 2022 to 31 December 2022	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2022 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2022 to 30 April 2022	The aeroplane operator shall compile 2021 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2022	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2021 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2022 to 31 July 2022	The State shall conduct an order of magnitude check of the verified Emissions Report for 2021 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2022	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2023 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2022	The State shall submit required information regarding CO ₂ emissions for 2021 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
1 August 2022	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2023 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2022	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2021 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” that can be found on the ICAO CORSIA website in accordance with Part II, Chapter 3, 3.2.1.
30 November 2022	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7. The State shall calculate and inform aeroplane operators of offsetting requirements for 2021 in accordance with Part II, Chapter 3, 3.2, and based on a chosen formula in accordance with Part II, Chapter 3, 3.1.
31 December 2022	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>



<i>Timeline</i>	<i>Activity</i>
1 January 2023 to 31 December 2023	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2, CO ₂ emissions for 2023 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2023 to 30 April 2023	The aeroplane operator shall compile 2022 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2023	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2022 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2023 to 31 July 2023	The State shall conduct an order of magnitude check of the verified Emissions Report for 2022 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2023	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2024 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2023	The State shall submit required information regarding CO ₂ emissions for 2022 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
1 August 2023	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2024 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2023	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2022 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” that is available on the ICAO CORSIA website in accordance with Part II, Chapter 3, 3.2.1.
30 November 2023	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7. The State shall calculate and inform aeroplane operators of offsetting requirements for 2022 in accordance with Part II, Chapter 3, 3.2, and based on a chosen formula in accordance with Part II, Chapter 3, 3.1.
31 December 2023	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>

Note 1: The time for verification of the aeroplane operator’s Emissions Report is shorter during the 2021-2023 period than the 2019-2020 period.

Note 2: During the 2021-2023 period, States may determine the basis of the aeroplane operator offsetting requirements in accordance with Part II, Chapter 3, 3.2.1.



2.3 2024-2026 period

During the period of 2024-2026, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

Table A1-3. Details of compliance timeline for 2024-2026 period

<i>Timeline</i>	<i>Activity</i>
1 January 2024 to 31 December 2024	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2, CO ₂ emissions for 2024 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2024 to 30 April 2024	The aeroplane operator shall compile 2023 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2024	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2023 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2024 to 31 July 2024	The State shall conduct an order of magnitude check of the verified Emissions Report for 2023 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2024	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2025 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2024	The State shall submit required information regarding CO ₂ emissions for 2023 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
1 August 2024	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2025 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2024	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2023 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.1.
30 November 2024	The State shall calculate and inform aeroplane operators of offsetting requirements for 2023 in accordance with Part II, Chapter 3, 3.2, and based on a chosen formula in accordance with Part II, Chapter 3, 3.1. The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2021 to 2023 period in accordance with Part II, Chapter 3, 3.4.5. The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.



<i>Timeline</i>	<i>Activity</i>
31 December 2024	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2025 to 31 December 2025	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2025 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
31 January 2025 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2021- 2023 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2021 to 2023 period in accordance with Part II, Chapter 4, 4.2.
7 February 2025	The aeroplane operator shall request that their cancellation of CORSIA Eligible Emissions Units for the 2021-2023 period is communicated on the respective CORSIA Eligible Emissions Unit Programme registry (or registries) public website(s) in accordance with Part II, Chapter 4, 4.2.2 b).
1 December 2024 to 30 April 2025	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2021-2023 period to be verified by a verification body, in accordance with Part II, Chapter 4, 4.4.
1 January 2025 to 30 April 2025	The aeroplane operator shall compile 2024 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2025	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2024 to the State in accordance with Part II, Chapter 2, 2.4.1.5. The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2021-2023 period to the State in accordance with Part II, Chapter 4, 4.4.1.5.
1 May 2025 to 31 July 2025	The State shall conduct an order of magnitude check of the verified Emissions Report for 2024 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2. The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2021-2023 period in accordance with Part II, Chapter 4, 4.4.1.6.
30 June 2025	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2026 in accordance with Part II, Chapter 3, 3.1.3.



<i>Timeline</i>	<i>Activity</i>
31 July 2025	<p>The State shall submit required information regarding CO₂ emissions for 2024 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2021-2023 period in accordance with Part II, Chapter 4, 4.3.2.</p>
1 August 2025	<p>The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2026 compliance year in accordance with Part II, Chapter 3, 3.1.1.</p>
31 October 2025	<p>The State shall obtain and use the Sector’s Growth Factor (SGF) for 2024 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.</p>
30 November 2025	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2024, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
31 December 2025	<p>Recommendation.— <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i></p>
1 January 2026 to 31 December 2026	<p>The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO₂ emissions for 2026 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.</p>
1 January 2026 to 30 April 2026	<p>The aeroplane operator shall compile 2025 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4.</p> <p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
30 April 2026	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2025 to the State in accordance with Part II, Chapter 2, 2.4.1.5.</p>
1 May 2026 to 31 July 2026	<p>The State shall conduct an order of magnitude check of the verified Emissions Report for 2025 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.</p>
30 June 2026	<p>The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2027 in accordance with Part II, Chapter 3, 3.1.3.</p>
31 July 2026	<p>The State shall submit required information regarding CO₂ emissions for 2025 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.</p>



<i>Timeline</i>	<i>Activity</i>
1 August 2026	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2027 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2026	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2025 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2026	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2025, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
31 December 2026	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>

Note: If the Sector’s Growth Factor (SGF) for 2023 is not available by 31 October 2024 and States are delayed in their ability to inform operators of their total final offsetting requirements for the 2021 to 2023 period, ICAO will publish updated deadlines related to the cancellation of emissions units for compliance during the 2021 to 2023 period, including:

- *no sooner than 90 days after the SGF for 2023 is made available for the aeroplane operator to cancel emissions units for compliance during the 2021 to 2023 period in accordance with Part II, Chapter 4, 4.2;*
- *no sooner than 180 days after the SGF for 2023 is made available for the aeroplane operator and the verification body to both submit the verified Emissions Unit Cancellation Report and associated Verification Report for the 2021-2023 period to the State in accordance with Part II, Chapter 4, 4.4.1.5; and*
- *no sooner than 270 days after the SGF for 2023 is made available for the State to report to ICAO the required information regarding emissions unit cancellation for the 2021-2023 period in accordance with Part II, Chapter 4, 4.3.2.*



2.4 2027-2029 period

During the period of 2027-2029, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

Table A1-4. Details of compliance timeline for 2027-2029 period

<i>Timeline</i>	<i>Activity</i>
1 January 2027 to 31 December 2027	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2027 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2027 to 30 April 2027	The aeroplane operator shall compile 2026 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2027	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2026 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2027 to 31 July 2027	The State shall conduct an order of magnitude check of the verified Emissions Report for 2026 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2027	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2028 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2027	The State shall submit required information regarding CO ₂ emissions for 2026 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
1 August 2027	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2028 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2027	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2026 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2027	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2026, in accordance with Part II, Chapter 3, 3.2. The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2024 to 2026 period, in accordance with Part II, Chapter 3, 3.4.5. The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.



<i>Timeline</i>	<i>Activity</i>
31 December 2027	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2028 to 31 December 2028	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2 2.2, CO ₂ emissions for 2028 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
31 January 2028 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2024- 2026 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2024 to 2026 period in accordance with Part II, Chapter 4, 4.2.
7 February 2028	The aeroplane operator shall request that their cancellation of CORSIA Eligible Emissions Units for the 2024-2026 period is communicated on the respective CORSIA Eligible Emissions Unit Programme registry (or registries) public website(s) in accordance with Part II, Chapter 4, 4.2.2 b).
1 December 2027 to 30 April 2028	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2024-2026 period to be verified by a verification body, in accordance with Part II, Chapter 4, 4.4.
1 January 2028 to 30 April 2028	The aeroplane operator shall compile 2027 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2028	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2027 to the State in accordance with Part II, Chapter 2, 2.4.1.5. The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2024-2026 compliance period to the State in accordance with Part II, Chapter 4, 4.4.1.5.
1 May 2028 to 31 July 2028	The State shall conduct an order of magnitude check of the verified Emissions Report for 2027 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2. The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2024-2026 period in accordance with Part II, Chapter 4, 4.4.1.6.
30 June 2028	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2028 in accordance with Part II, Chapter 3, 3.1.3.



<i>Timeline</i>	<i>Activity</i>
31 July 2028	<p>The State shall submit required information regarding CO₂ emissions for 2027 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2024-2026 period in accordance with Part II, Chapter 4, 4.3.2.</p>
1 August 2028	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2029 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2028	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2027 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2028	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2027, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
31 December 2028	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2029 to 31 December 2029	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2029 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2029 to 30 April 2029	<p>The aeroplane operator shall compile 2028 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4.</p> <p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
30 April 2029	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2028 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2029 to 31 July 2029	The State shall conduct an order of magnitude check of the verified Emissions Report for 2028 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2029	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2030 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2029	The State shall submit required information regarding CO ₂ emissions for 2028 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.



<i>Timeline</i>	<i>Activity</i>
1 August 2029	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2030 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2029	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2028 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2029	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2028, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
31 December 2029	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>

Note: If the Sector’s Growth Factor (SGF) for 2026 is not available by 31 October 2027 and States are delayed in their ability to inform operators of their total final offsetting requirements for the 2024 to 2026 period, ICAO will publish updated deadlines related to the cancellation of emissions units for compliance during the 2024 to 2026 period, including:

- *no sooner than 90 days after the SGF for 2026 is made available for the aeroplane operator to cancel emissions units for compliance during the 2024 to 2026 period in accordance with Part II, Chapter 4, 4.2;*
- *no sooner than 180 days after the SGF for 2026 is made available for the aeroplane operator and the verification body to both submit the verified Emissions Unit Cancellation Report and associated Verification Report for the 2024-2026 period to the State in accordance with Part II, Chapter 4, 4.4.1.5; and*
- *no sooner than 270 days after the SGF for 2026 is made available for the State to report to ICAO the required information regarding emissions unit cancellation for the 2024-2026 period in accordance with Part II, Chapter 4, 4.3.2.*



2.5 2030-2032 period

During the period of 2030-2032, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

Table A1-5. Details of compliance timeline for 2030-2032 period

<i>Timeline</i>	<i>Activity</i>
1 January 2030 to 31 December 2030	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2030 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2030 to 30 April 2030	The aeroplane operator shall compile 2029 CO ₂ emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2030	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2029 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2030 to 31 July 2030	The State shall conduct an order of magnitude check of the verified Emissions Report for 2029 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2030	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2031 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2030	The State shall submit required information regarding CO ₂ emissions for 2029 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
1 August 2030	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2031 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2030	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2029 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2030	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2029, in accordance with Part II, Chapter 3, 3.2. The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2027 to 2029 period, in accordance with Part II, Chapter 3, 3.4.5. The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.



<i>Timeline</i>	<i>Activity</i>
31 December 2030	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2031 to 31 December 2031	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2031 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
31 January 2031 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2027- 2029 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2027 to 2029 period in accordance with Part II, Chapter 4, 4.2.
7 February 2031	The aeroplane operator shall request that their cancellation of CORSIA Eligible Emissions Units for the 2027-2029 period is communicated on the respective CORSIA Eligible Emissions Unit Programme registry (or registries) public website(s) in accordance with Part II, Chapter 4, 4.2.2 b).
1 December 2030 to 30 April 2031	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2027-2029 period to be verified by a verification body, in accordance with Part II, Chapter 4, 4.4.
1 January 2031 to 30 April 2031	The aeroplane operator shall compile 2030 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2031	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2030 to the State in accordance with Part II, Chapter 2, 2.4.1.5. The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2027-2029 period to the State in accordance with Part II, Chapter 4, 4.4.1.5.
1 May 2031 to 31 July 2031	The State shall conduct an order of magnitude check of the verified Emissions Report for 2030 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2. The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2027-2029 period in accordance with Part II, Chapter 4, 4.4.1.6.
30 June 2031	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2032 in accordance with Part II, Chapter 3, 3.1.3.



<i>Timeline</i>	<i>Activity</i>
31 July 2031	<p>The State shall submit required information regarding CO₂ emissions for 2030 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2027-2029 period in accordance with Part II, Chapter 4, 4.3.2.</p>
1 August 2031	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2032 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2031	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2030 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2031	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2030, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
31 December 2031	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2032 to 31 December 2032	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2032 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2032 to 30 April 2032	<p>The aeroplane operator shall compile 2031 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4.</p> <p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
30 April 2032	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2031 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2032 to 31 July 2032	The State shall conduct an order of magnitude check of the verified Emissions Report for 2031 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2032	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2033 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2032	The State shall submit required information regarding CO ₂ emissions for 2031 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.



<i>Timeline</i>	<i>Activity</i>
1 August 2032	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2033 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2032	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2031 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2032	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2031, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
31 December 2032	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>

Note: If the Sector’s Growth Factor (SGF) for 2029 is not available by 31 October 2030 and States are delayed in their ability to inform operators of their total final offsetting requirements for the 2027 to 2029 period, ICAO will publish updated deadlines related to the cancellation of emissions units for compliance during the 2027 to 2029 period, including:

- *no sooner than 90 days after the SGF for 2029 is made available for the aeroplane operator to cancel emissions units for compliance during the 2027 to 2029 period in accordance with Part II, Chapter 4, 4.2;*
- *no sooner than 180 days after the SGF for 2029 is made available for the aeroplane operator and the verification body to both submit the verified Emissions Unit Cancellation Report and associated Verification Report for the 2027-2029 period to the State in accordance with Part II, Chapter 4, 4.4.1.5; and*
- *no sooner than 270 days after the SGF for 2029 is made available for the State to report to ICAO the required information regarding emissions unit cancellation for the 2027-2029 period in accordance with Part II, Chapter 4, 4.3.2.*



2.6 2033-2035 period

2.6.1 During the period of 2033-2035, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

Table A1-6. Details of compliance timeline for 2033-2035 period

<i>Timeline</i>	<i>Activity</i>
1 January 2033 to 31 December 2033	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2033 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2033 to 30 April 2033	The aeroplane operator shall compile 2032 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2033	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2032 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2033 to 31 July 2033	The State shall conduct an order of magnitude check of the verified Emissions Report for 2032 in accordance with Part II, Chapter 2, 2.4.1.5, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
30 June 2033	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2034 in accordance with Part II, Chapter 3, 3.1.3.
31 July 2033	The State shall submit required information regarding CO ₂ emissions for 2032 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
1 August 2033	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2034 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2033	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2032 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2033	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2032, in accordance with Part II, Chapter 3, 3.2. The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2030 to 2032 period, in accordance with Part II, Chapter 3, 3.4.5. State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.



<i>Timeline</i>	<i>Activity</i>
31 December 2033	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2034 to 31 December 2034	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2034 from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
31 January 2034 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2030- 2032 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2030 to 2032 period in accordance with Part II, Chapter 4, 4.2.
7 February 2034	The aeroplane operator shall request that their cancellation of CORSIA Eligible Emissions Units for the 2030-2032 period is communicated on the respective CORSIA Eligible Emissions Unit Programme registry (or registries) public website(s) in accordance with Part II, Chapter 4, 4.2.2 b).
1 December 2033 to 30 April 2034	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2030-2032 period to be verified by a verification body, in accordance with Part II, Chapter 4, 4.4.
1 January 2034 to 30 April 2034	The aeroplane operator shall compile 2033 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2034	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2033 to the State in accordance with Part II, Chapter 2, 2.4.1.5. The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2030-2032 compliance period to the State in accordance with Part II, Chapter 4, 4.4.1.5.
1 May 2034 to 31 July 2034	The State shall conduct an order of magnitude check of the verified Emissions Report for 2033 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2. The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2030-2032 period in accordance with Part II, Chapter 4, 4.4.1.6.
30 June 2034	The State shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2035 in accordance with Part II, Chapter 3, 3.1.3.



<i>Timeline</i>	<i>Activity</i>
31 July 2034	<p>The State shall submit required information regarding CO₂ emissions for 2033 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2030-2032 period in accordance with Part II, Chapter 4, 4.3.2.</p>
1 August 2034	The State shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2035 compliance year in accordance with Part II, Chapter 3, 3.1.1.
31 October 2034	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2033 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.
30 November 2034	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2033, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with Part II, Chapter 1, 1.2.7, as well as updates to the list of verification bodies accredited in the State in accordance with Part II, Chapter 1, 1.3.7.</p>
1 December 2034	Recommendation. — <i>The State should obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with Part II, Chapter 1, 1.2.3. The document is available on the ICAO CORSIA website.</i>
1 January 2035 to 31 December 2035	The aeroplane operator shall monitor, in accordance with Part II, Chapter 2, 2.2 CO ₂ emissions for 2035 for international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1.
1 January 2035 to 30 April 2035	<p>The aeroplane operator shall compile 2034 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4.</p> <p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
30 April 2035	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2034 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2035 to 31 July 2035	The State shall conduct an order of magnitude check of the verified Emissions Report for 2034 in accordance with Part II, Chapter 2, 2.4.1.6, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
31 July 2035	The State shall submit required information regarding CO ₂ emissions for 2034 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
31 October 2035	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2034 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.



<i>Timeline</i>	<i>Activity</i>
30 November 2035	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2034, in accordance with Part II, Chapter 3, 3.2.

Note: If the Sector’s Growth Factor (SGF) for 2032 is not available by 31 October 2033 and States are delayed in their ability to inform operators of their total final offsetting requirements for the 2030 to 2032 period, ICAO will publish updated deadlines related to the cancellation of emissions units for compliance during the 2030 to 2032 period, including:

- *no sooner than 90 days after the SGF for 2032 is made available for the aeroplane operator to cancel emissions units for compliance during the 2030 to 2032 period in accordance with Part II, Chapter 4, 4.2;*
- *no sooner than 180 days after the SGF for 2032 is made available for the aeroplane operator and the verification body to both submit the verified Emissions Unit Cancellation Report and associated Verification Report for the 2030-2032 period to the State in accordance with Part II, Chapter 4, 4.4.1.5; and*
- *no sooner than 270 days after the SGF for 2032 is made available for the State to report to ICAO the required information regarding emissions unit cancellation for the 2030-2032 period in accordance with Part II, Chapter 4, 4.3.2.*

2.6.2 To complete the period of 2033-2035, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2036 to 30 April 2036	The aeroplane operator shall compile 2035 emissions data to be verified by a verification body, in accordance with Part II, Chapter 2, 2.4. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2036	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2035 to the State in accordance with Part II, Chapter 2, 2.4.1.5.
1 May 2036 to 31 July 2036	The State shall conduct an order of magnitude check of the verified Emissions Report for 2035 in accordance with Part II, Chapter 2, 2.4.1.5, including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Part II, Chapter 2, 2.5.2.
31 July 2036	The State shall submit required information regarding CO ₂ emissions for 2035 to ICAO in accordance with Part II, Chapter 2, 2.3.2.2.
31 October 2036	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2035 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with Part II, Chapter 3, 3.2.2.



<i>Timeline</i>	<i>Activity</i>
30 November 2036	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2035, in accordance with Part II, Chapter 3, 3.2.</p> <p>The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2033 to 2035 period, in accordance with Part II, Chapter 3, 3.4.5.</p>
31 January 2037 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2033- 2035 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2033-2035 period in accordance with Part II, Chapter 4, 4.2.
7 February 2037	The aeroplane operator shall request that their cancellation of CORSIA Eligible Emissions Units for the 2033-2035 period is communicated on the respective CORSIA Eligible Emissions Unit Programme registry (or registries) public website(s) in accordance with Part II, Chapter 4, 4.2.2 b).
1 December 2036 to 30 April 2037	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2033-2035 period to be verified by a verification body, in accordance with Part II, Chapter 4, 4.4.
30 April 2037	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2033-2035 compliance period to the State in accordance with Part II, Chapter 4, 4.4.1.5.
1 May 2037 to 31 July 2037	The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2033-2035 period in accordance with Part II, Chapter 4, 4.4.1.6.
31 July 2037	The State shall report to ICAO the required information regarding emissions unit cancellation for the 2033-2035 period in accordance with Part II, Chapter 4, 4.3.2.

Note: If the Sector's Growth Factor (SGF) for 2035 is not available by 31 October 2036 and States are delayed in their ability to inform operators of their total final offsetting requirements for the 2033 to 2035 period, ICAO will publish updated deadlines related to the cancellation of emissions units for compliance during the 2033 to 2035 period, including:

- *no sooner than 90 days after the SGF for 2035 is made available for the aeroplane operator to cancel emissions units for compliance during the 2033 to 2035 period in accordance with Part II, Chapter 4, 4.2;*
- *no sooner than 180 days after the SGF for 2035 is made available for the aeroplane operator and the verification body to both submit the verified Emissions Unit Cancellation Report and associated Verification Report for the 2033-2035 period to the State in accordance with Part II, Chapter 4, 4.4.1.5; and*
- *no sooner than 270 days after the SGF for 2035 is made available for the State to report to ICAO the required information regarding emissions unit cancellation for the 2033-2035 period in accordance with Part II, Chapter 4, 4.3.2.*



APPENDIX 2

FUEL USE MONITORING METHODS

1. INTRODUCTION

Note: The procedures specified in this Appendix are concerned with the monitoring of fuel use by aeroplane operators. The methods proposed are representative of the most accurate established practices.

Any equivalent procedures to those contained in this Appendix shall only be allowed after prior application to and approval by the Authority.

2. FUEL USE MONITORING METHODS

2.1 The aeroplane operator, with the exception of an aeroplane operator eligible to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), shall choose from the following fuel use monitoring methods:

- (a) Method A;
- (b) Method B;
- (c) Block-off / Block-on;
- (d) Fuel Uplift; or
- (e) Fuel Allocation with Block Hour.

2.2 Method A

2.2.1 The aeroplane operator shall use the following formula to compute fuel use according to Method A:

$$F_N = T_N - T_{N+1} + U_{N+1}$$

where:

- F_N = Fuel used for the flight under consideration (=flight N) determined using Method A (in tonnes);
- T_N = Amount of fuel contained in aeroplane tanks once fuel uplifts for the flight under consideration (i.e., flight N) are complete (in tonnes);
- T_{N+1} = Amount of fuel contained in aeroplane tanks once fuel uplifts for the subsequent flight (i.e., flight $N+1$) are complete (in tonnes); and
- U_{N+1} = Sum of fuel uplifts for the subsequent flight (i.e., flight $N+1$) measured in volume and multiplied with a density value (in tonnes).

Note 1: See 2.6.1 and 2.6.2 for requirements on fuel density values.



Note 2: Fuel uplift U_{N+1} is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight. See Attachment C-2 for process diagram for collecting the required data to implement Method A.

Note 3: For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e., flight N) is needed, but also data generated from the subsequent flight (i.e., flight $N+1$). This is of particular importance when a domestic flight is followed by an international flight, or vice versa. In order to avoid data gaps it is therefore recommended that the Block-on fuel or the amount of fuel in the tank after all fuel uplifts for a flight is always recorded on flights of aeroplanes which are used for international flights. For the same reasons, fuel uplift data for all flights of those aeroplanes should be collected, before deciding which flights are international.

2.2.2 For short term leasing where the previous or subsequent flight(s) (or both) is performed by another aeroplane operator, then the necessary data shall be acquired from the third party. When this information is not available, the use of Block-on or Block-off data is allowed.

2.2.3 Where no fuel uplift for the flight or subsequent flight takes place, the amount of fuel contained in aeroplane tanks (T_N or T_{N+1}) shall be determined at block-off for the flight or subsequent flight. In exceptional cases the variable T_{N+1} cannot be determined. This is the case when an aeroplane performs activities other than a flight, including undergoing major maintenance involving the emptying of the tanks, after the flight to be monitored. In such case the aeroplane operator may substitute the quantity “ $T_{N+1} + U_{N+1}$ ” with the amount of fuel remaining in tanks at the start of the subsequent activity of the aeroplane or fuel in tanks at Block-on, as recorded by technical logs.

2.3 Method B

Note: See Attachment C-3 for process diagram for monitoring fuel use by flight using Method B.

2.3.1 The aeroplane operator shall use the following formula to compute fuel use according to Method B:

$$F_N = R_{N-1} - R_N + U_N$$

where:

F_N = Fuel used for the flight under consideration (i.e., flight N) determined using Method B (in tonnes);

R_{N-1} = Amount of fuel remaining in aeroplane tanks at the end of the previous flight (i.e., flight $N-1$ at Block-on before the flight under consideration, (in tonnes);

R_N = Amount of fuel remaining in aeroplane tanks at the end of the flight under consideration (i.e., flight N) at Block-on after the flight, (in tonnes); and

U_N = Fuel uplift for the flight considered measured in volume and multiplied with a density value (in tonnes).

Note 1: See 2.6.1 and 2.6.2 for requirements on fuel density values.

Note 2: Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight. See Attachment C-4 for process diagram for monitoring fuel use by flight using Method B



Note 3: For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e., flight N) is needed, but also data generated from the previous flight (i.e., flight N-1). This is in particular important when a domestic flight is followed by an international, or vice versa. For avoiding data gaps it is therefore recommended that, the amount of fuel remaining in the tank after the flight or the amount of fuel in the tank after fuel uplift is always recorded on flights of aeroplane which are used for international flights. For the same reasons, fuel uplift data for all flights of those aeroplane should be collected, before deciding which flights are international.

- 2.3.2 For short term leasing where the previous or subsequent flight(s) (or both) is performed by another aeroplane operator, then the necessary data shall be acquired from the third party. When this information is not available, the use of Block-on or Block-off data is allowed.
- 2.3.3 Where an aeroplane does not perform a flight previous to the flight for which fuel consumption is being monitored (e.g., if the flight follows a major revision or maintenance), the aeroplane operator may substitute the quantity R_{N-1} with the amount of fuel remaining in aeroplane tanks at the end of the previous activity of the aeroplane, as recorded by technical logs.

2.4 Block-off / Block-on

Note: See Attachment C-5 for process diagram for monitoring fuel use by flight using Block-off / Block-on method, and Attachment C-6 for the process for collecting the required data to implement Block-off / Block-on method.

- 2.4.1 The aeroplane operator shall use the following formula to compute fuel use according to the Block-off / Block-on Method:

$$F_N = T_N - R_N$$

where:

- F_N = Fuel used for the flight under consideration (i.e. flight N) determined using Block-off / Block- on Method (in tonnes);
- T_N = Amount of fuel contained in aeroplane tanks at Block-off for the flight under consideration i.e., flight N (in tonnes); and
- R_N = Amount of fuel remaining in aeroplane tanks at Block-on of the flight under consideration i.e., flight N (in tonnes).

2.5 Fuel Uplift

Note: See Attachment C-7 for process diagram for monitoring fuel use by flight using the Fuel Uplift method.

- 2.5.1 For flights with a fuel uplift unless the subsequent flight has no uplift, the aeroplane operator shall use the following formula to compute fuel use according to the Fuel Uplift Method:

$$F_N = U_N$$

where:



- F_N = Fuel used for the flight under consideration (i.e., flight N) determined using fuel uplift (in tonnes); and
- U_N = Fuel uplift for the flight considered, measured in volume and multiplied with a density value (in tonnes).

Note: See 2.6.1 and 2.6.2 for requirements on fuel density values.

2.5.2 For flight(s) without a fuel uplift (i.e., flight $N+1$, ..., flight $N+n$), the aeroplane operator shall use the following formula to allocate fuel use from the prior fuel uplift (i.e., from flight N) proportionally to block hour:

$$F_N = U_N * \left[\frac{BH_N}{BH_N + BH_{N+1} + \dots + BH_{N+n}} \right]$$

$$F_{N+1} = U_N * \left[\frac{BH_{N+1}}{BH_N + BH_{N+1} + \dots + BH_{N+n}} \right]$$

$$F_{N+n} = U_N * \left[\frac{BH_{N+n}}{BH_N + BH_{N+1} + \dots + BH_{N+n}} \right]$$

where:

- F_N = Fuel used for the flight under consideration (i.e., flight N) determined using fuel uplift (in tonnes);
- F_{N+1} = Fuel used for the subsequent flight (i.e., flight $N+1$) determined using fuel uplift (in tonnes);
- F_{N+n} = Fuel used for the follow-on flight (i.e., flight $N+n$) determined using fuel uplift (in tonnes);
- U_N = Fuel uplift for the flight under consideration (i.e., flight N) (in tonnes);
- BH_N = Block hour for the flight under consideration (i.e., flight N) (in hours);
- BH_{N+1} = Block hour for the subsequent flight (i.e., flight $N+1$) (in hours); and
- BH_{N+n} = Block hour for the follow-on flight (i.e., flight $N+n$) (in hours).

Note: Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

2.6 Fuel Allocation with Block Hour

2.6.1 Computation of average fuel burn ratios

2.6.1.1 For an aeroplane operator which can clearly distinguish between international and domestic fuel uplifts, the aeroplane operator shall compute, for each aeroplane type, the average fuel burn ratios by summing up all actual fuel uplifts determined by using the Fuel Use Monitoring Method Fuel Uplift from international flights, divided by the sum of all actual block hours from international flights for a given year, according to the following formula:



$$AFBR_{AO,AT} = \frac{\sum_N U_{AO,AT,N}}{\sum_N BH_{AO,AT,N}}$$

where:

AFBR_{AO,AT} = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour);

U_{AO,AT,N} = Fuel uplifted for the international flight_N for aeroplane operator (AO) and aeroplane type (AT) determined using Fuel Use Monitoring Method Fuel Uplift (in tonnes); and

BH_{AO,AT,N} = Block hour for the international flight_N for aeroplane operator (AO) and aeroplane type (AT) (in hours).

2.6.1.2 For an aeroplane operator which cannot clearly distinguish between international and domestic fuel uplifts, the aeroplane operator shall compute, for each aeroplane type, the average fuel burn ratios by summing up all actual fuel uplifts from international and domestic flights divided by the sum of all actual block hours from these flights for a given year, according to the following formula:

$$AFBR_{AO,AT} = \frac{\sum_N U_{AO,AT,N}}{\sum_N BH_{AO,AT,N}}$$

where:

AFBR_{AO,AT} = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour);

U_{AO,AT,N} = Fuel uplifted for the international or a domestic flight_N for aeroplane operator (AO) and aeroplane type (AT) measured in volume and multiplied with a specific density value (in tonnes); and

BH_{AO,AT,N} = Block hour for the international and domestic flight_N for aeroplane operator (AO) and aeroplane type (AT) (in hours).

2.6.1.3 An aeroplane operator specific average fuel burn ratios shall be calculated on a yearly basis by using the yearly data from the actual reporting year. The average fuel burn ratios shall be reported, for each aeroplane type, in the aeroplane operator’s Emissions Report.

Note: See 2.6.1 and 2.6.2 for requirements on fuel density values.

2.6.2 Computation of fuel use for individual flights

2.6.2.1 The aeroplane operator shall compute the fuel consumption for each international flight by multiplying the aeroplane operator specific average fuel burn ratios with the flight’s block hour according to the following formula:

$$F_N = AFBR_{AO,AT} * BH_{AO,AT,N}$$

where:



F_N = Fuel allocated to the international flight under consideration (i.e., flight N) using the Fuel Allocation Block Hour method (in tonnes);

$AFBR_{AO, AT}$ = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour); and

$BH_{AO, AT, N}$ = Block hour for the international flight under consideration (=flight N) for aeroplane operator (AO) and aeroplane type (AT) (in hours).

Note 1: Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

Note 2: Average fuel burn ratio (AFBR) based on all flights for a reporting year and rounded to at least three decimal places.



APPENDIX 3

CO₂ EMISSIONS ESTIMATION AND REPORTING METHODS AND TOOLS

1. INTRODUCTION

Note 1: The procedures specified in this Appendix are concerned with the estimation of CO₂ emissions by an aeroplane operator for the purposes of monitoring CO₂ emissions and filling data gaps. The methods and tools proposed are representative of most accurate established practices.

Note 2: The ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) can be obtained from the ICAO document entitled “ICAO CORSIA CO₂ Estimation and Reporting Tool” for use in a given year. The CERT can be found on the ICAO CORSIA website.

2. ICAO CORSIA CO₂ ESTIMATION AND REPORTING TOOL (CERT)

2.1 Use of ICAO CORSIA CERT for complying with monitoring and reporting requirements

Note 1: The ICAO CORSIA CERT is developed for and made available to aeroplane operators to support the monitoring and reporting of their CO₂ emissions. The CERT supports aeroplane operators in fulfilling their monitoring and reporting requirements by populating the standardized Emissions Monitoring Plan and Emissions Report templates provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). This support includes:

- a) assessing its eligibility to use the CERT, as defined in Appendix 3, in support of their Emissions Monitoring Plan (e.g., CO₂ emissions threshold requirements);*
- b) assessing whether or not it is within the applicability scope of Chapters 3, 4 and 5 on MRV requirements; and*
- c) filling any CO₂ emissions data gaps.*

Note 2: The ICAO CORSIA CERT is also made available to States to support order of magnitude checks and fill any CO₂ emissions data gaps as described in Chapter 4.2.

2.1.1 The aeroplane operator shall use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) according to the eligibility criteria as described in Chapter 1 and upon approval by the Authority, as the State to which they are attributed.

2.1.2 The aeroplane operator shall use either the (1) Block Time input method or (2) the Great Circle Distance input method to enter the necessary information into the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT).

2.1.3 The aeroplane operator approved to use the Block Time input method shall collect the following data and shall enter it into the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) to estimate its CO₂ emissions during the compliance year:

- (a) ICAO aircraft type — model designator;
- (b) Origin aerodrome ICAO Designator;



- (c) Destination aerodrome ICAO Designator;
- (d) Block time (in hours);
- (e) Number of flights;
- (f) Date (optional); and
- (g) Flight ID (optional).

2.1.4 The aeroplane operator approved to use the Great Circle Distance input method shall collect the following data and shall enter it into the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) to estimate its CO₂ emissions during the compliance year:

- (a) ICAO aircraft model - type designator;
- (b) Origin aerodrome;
- (c) Destination aerodrome;
- (d) Number of flights;
- (e) Date (optional); and
- (f) Flight ID (optional).

Note 1: The ICAO aircraft type — model designators are contained in Doc 8643 — Aircraft Type Designators.

Note 2: The origin aerodrome and destination aerodrome designators are contained in Doc 7910 — Location Indicators.

Note 3: The ICAO CORSIA CERT will automatically compute Great Circle Distance based on the origin aerodrome and destination aerodrome.

2.2 Collection of data to develop and maintain the ICAO CO₂ estimation module used within the ICAO CORSIA CERT

2.2.1 The Authority should contribute to improving the ICAO CO₂ estimation module used within the ICAO CORSIA CERT by collecting flight level fuel burn data from aeroplane operators who are willing to share this information. Aeroplane operator data should include:

- (a) Date and time (in Universal Time Coordinated);
- (b) ICAO aircraft type — model designator;
- (c) Origin aerodrome ICAO Designator;
- (d) Destination aerodrome ICAO Designator;
- (e) Block hour (in hours to 2 decimal places);



- (f) Fuel used (in tonnes to at least 1 decimal place) based on a Fuel Use Monitoring Method as described in Appendix 2;
- (g) Type of Fuel Use Monitoring Method used;
- (h) Aircraft maximum certificated take-off mass (in kg); and
- (i) Flight Great Circle Distance (in km).

2.2.2 The Authority should share data with ICAO for continuous improvement of the ICAO CO₂ estimation module used within the ICAO CORSIA CERT. If a State shares data, then this will include:

- (a) Date and time (in Universal Time Coordinated);
- (b) Generic code to de-identify aeroplane operator information and allow integration of information;
- (c) ICAO aircraft type — model designator;
- (d) Flight Great Circle Distance (in km);
- (e) Block hour (in hours to 2 decimal places);
- (f) Fuel used (in tonnes to at least 1 decimal place based on a Fuel Use Monitoring Method as described in Appendix 2; and
- (g) Type of Fuel Use Monitoring Method used.

2.2.3 The Authority shall anonymize the aeroplane operator data shared with ICAO.



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APPENDIX 4

CONTENT OF AN EMISSIONS MONITORING PLAN

1. INTRODUCTION

The Emissions Monitoring Plan of an aeroplane operator shall contain the information listed in Section 2 of this Appendix.

2. CONTENT OF EMISSIONS MONITORING PLANS

Note: The template of an Emissions Monitoring Plan (from aeroplane operator to State) is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

2.1 Aeroplane operator identification

2.1.1 Name and address of the aeroplane operator with legal responsibility.

2.1.2 Information for attributing the aeroplane operator to a State:

- (a) **ICAO Designator:** ICAO Designator(s) used for air traffic control purposes, as listed in Doc 8585 — Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services.
- (b) **Air operator certificate:** If the aeroplane operator does not have an ICAO Designator, then a copy of the air operator certificate.
- (c) **Place of juridical registration:** If the aeroplane operator does not have an ICAO Designator or an air operator certificate, then the aeroplane operator's place of juridical registration.

2.1.3 Details of ownership structure relative to any other aeroplane operators with international flights, including identification of whether the aeroplane operator is a parent company to other aeroplane operators with international flights, a subsidiary of another aeroplane operator(s) with international flights, and/or has a parent and or subsidiaries that are aeroplane operators with international flights.

2.1.4 If the aeroplane operator in a parent-subsidiary relationship seeks to be considered a single aeroplane operator for purposes of these regulations, then confirmation shall be provided that the parent and subsidiary(ies) are attributed to the San Marino and that the subsidiary(ies) are wholly-owned by the parent.

2.1.5 Contact information for the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan.

2.1.6 Description of the aeroplane operator's activities (e.g. scheduled/non-scheduled, passenger/cargo/executive, and geographic scope of operations).

2.2 Fleet and operations data

2.2.1 List of the aeroplane types and type of fuel (e.g. Jet-A, Jet-A1, TS-1, No. 3 Jet fuel, Jet-B, AvGas) used in aeroplanes operated for international flights at the time of submission of the Emissions Monitoring Plan, recognising that there may be changes over time. The list shall include;



- (a) Aeroplane types with a maximum certificated take-off mass of 5700 kg or greater and the number of aeroplane per type, including owned and leased aeroplanes; and

Note: The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify applicable aeroplane types.

- (b) Type of fuel(s) used by the aeroplanes (e.g., Jet-A, Jet-A1, TS-1, No. 3 Jet fuel, Jet-B, AvGas).

Note: The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) does not need to specify the type of fuel used by aeroplanes.

2.2.2 Information used for attributing international flights to the aeroplane operator:

- (a) **ICAO Designator:** List of the ICAO Designator(s) used in Item 7 of the aeroplane operator's flight plans.
- (b) **Registration marks:** If the aeroplane operator does not have an ICAO Designator, then a list of the nationality or common mark, and registration mark of aeroplanes that are explicitly stated in the air operator certificate (or equivalent) and used in Item 7 of the aeroplane operator's flight plans.

2.2.3 Procedures on how changes in the aeroplane fleet and fuel used will be tracked, and subsequently integrated in the Emissions Monitoring Plan.

2.2.4 Procedures on how the specific flights of an aeroplane will be tracked to ensure completeness of monitoring.

2.2.5 Procedures for determining which aeroplane flights are subject to the Chapter 2, Chapter 3, or Chapter 4 requirements.

Note: The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify international flights, as long as all flights (i.e., domestic and international) conducted during the reporting year are entered as input into the tool.

2.2.6 List of States to where the aeroplane operator operates international flights at the time of initial submission of the Emissions Monitoring Plan.

Note: The aeroplane operator using the estimation functionality of the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) to assess its eligibility to use the CERT could use the output of the tool (i.e., list of States) as input to the Emissions Monitoring Plan submission.

2.2.7 Procedures for determining which international aeroplane flights are subject to CORSIA offsetting requirements.

Note: The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify flights subject to offsetting requirements in a given year of compliance as long as the aeroplane operator uses the correct version (i.e., year of compliance) of the CERT.



2.2.8 Procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights that would not be subject to Chapter 2, Chapter 3, or Chapter 4 requirements.

2.3 Methods and means of calculating emissions from international flights

2.3.1 Methods and means for establishing the average emissions during the 2019-2020 period

2.3.1.1 If the aeroplane operator meets the eligibility criteria in 2.4.2 and chooses to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), then the following information shall be provided:

- (a) An estimate of CO₂ emissions for all international flights within the applicability of Chapter 2, Chapter 3, or Chapter 4 requirements for 2019 with supporting information on how the estimation was calculated.
- (b) The type of input method used in the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT):
 - (1) Great Circle Distance input method; or
 - (2) Block Time input method.

Note: Guidance on estimating CO₂ emissions for 2019 is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

2.3.1.2 If the aeroplane operator meets the eligibility criteria in 2.3.1 or chooses to use a Fuel Use Monitoring method as described in Appendix 2, then the following information shall be provided:

- (a) The Fuel Use Monitoring Method that will be used:
 - (1) Method A;
 - (2) Method B;
 - (3) Block-off / Block-on;
 - (4) Fuel Uplift; or
 - (5) Fuel Allocation with Block Hour.
- (b) If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type;
- (c) Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation; and
- (d) The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in Appendix 2.



- 2.3.1.3 If the aeroplane operator is in a parent-subsidary relationship and seeks to be considered as a single aeroplane operator for purposes of this Regulation, then it shall provide the procedures that will be used for maintaining records of fuel used and emissions monitored during the 2019 - 2020 period of the various corporate entities. This shall be used to establish individual average emissions during the 2019 - 2020 period for the parent and subsidiary (or subsidiaries).
- 2.3.2 Methods and means for emissions monitoring and compliance on or after 01 January 2021
- 2.3.2.1 If the aeroplane operator has international flights, but these are not subject to offsetting requirements, then it shall confirm whether it plans to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) or the Fuel Use Monitoring Methods as described in Appendix 2.
- 2.3.2.2. If the aeroplane operator meets the eligibility criteria in 2.4.2, and it chooses to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), then the following information shall be provided:
- (a) An estimate of CO₂ emissions for all international flights subject to offsetting requirements for the year before the emissions monitoring is to occur (for example, an estimate of such emissions for 2020 for monitoring in 2021), as well as information on how the fuel use and CO₂ estimation was calculated.
 - (b) The type of input method used in the ICAO CORSIA CO₂ Estimation and Reporting Tool:
 - (1) Great Circle Distance input method; or
 - (2) Block Time input method.
- 2.3.2.3 If the aeroplane operator meets the eligibility criteria in 2.4.2, or chooses to use a Fuel Use Monitoring method as described in Appendix 2, then the following information shall be provided:
- (a) The Fuel Use Monitoring Method that will be used:
 - (1) Method A;
 - (2) Method B;
 - (3) Block-off / Block-on;
 - (4) Fuel Uplift; or
 - (5) Fuel Allocation with Block Hour.
 - (b) If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type;
 - (c) Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation; and
 - (d) The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in Appendix 2.



2.3.2.4 If the aeroplane operator is using a Fuel Use Monitoring Method, as defined in Appendix 2, it shall state whether it plans to use the ICAO CORSIA CERT for international flights that are subject to emissions monitoring but not offsetting requirements. If so, the aeroplane operators shall also state which input method into the ICAO CORSIA CERT is being used (i.e., Great Circle Distance input method, or Block Time input method).

2.4 Data management, data flow and control

2.4.1 The aeroplane operator shall provide the following information:

- (a) roles, responsibilities and procedures on data management;
- (b) procedures to handle data gaps and erroneous data values, including:
 - (1) Secondary data reference sources which would be used as an alternative;
 - (2) Alternative method in case the secondary data reference source is not available; and
 - (3) For those aeroplane operators using a Fuel Use Monitoring Method, information on systems and procedures for identifying data gaps and for assessing whether the 5 per cent threshold for significant data gaps has been reached.
- (c) documentation and record keeping plan;
- (d) assessment of the risks associated with the data management processes and means for addressing significant risks;
- (e) procedures for making revisions to the Emissions Monitoring Plan and resubmitting relevant portions to the Authority when there are material changes;
- (f) procedures for providing notice in the Emissions Report of non-material changes that require the attention of the Authority; and
- (g) a data flow diagram summarising the systems used to record and store data associated with the monitoring and reporting of CO₂ emissions.



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APPENDIX 5

REPORTING

1.1 Unless otherwise stated, fuel use and CO₂ emissions shall be reported to the nearest tonne.

Note: The following tables are extracted from ICAO Annex 16, Part IV Appendix 5, which relate to the Annex Standards and Recommended Practice's numbering system and may be modified by the Authority (known as "State" in the tables).

2. CONTENT OF AN EMISSIONS REPORT FROM AEROPLANE OPERATOR TO STATE

Table A5-1. Content of aeroplane operator Emissions Report

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operator information	1.a Name of aeroplane operator 1.b Address of aeroplane operator 1.c Contact information of the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan 1.d Method and identifier used to attribute an aeroplane operator to a State in accordance with Part II, Chapter 1, 1.2.4 1.e State
Field 2	Reference details of aeroplane operator Emissions Monitoring Plan	2 Reference to the Emissions Monitoring Plan that is the basis for emissions monitoring that year <i>Note.— State may require providing reference to updated Emissions Monitoring Plan, if applicable.</i>
Field 3	Information to identify the verification body and the national accreditation body	3.a Name and contact information of the verification body 3.b Name and contact information of the national accreditation body <i>Note.— Verification Report to be a separate report from aeroplane operator's Emissions Report.</i>
Field #	Data Field	Details
Field 4	Reporting year	4.a Year during which emissions were monitored 4.b Date on which Emissions Report was compiled 4.c Version of the Emissions Report



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 5	Fuel Use Monitoring Method	<p>5.a Indicate whether the aeroplane operator used ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT)</p> <p>5.b Indicate whether the aeroplane operator used the Fuel Allocation with Block Hour method during the reporting year</p>
Field 6	Type and mass of fuel(s) used	<p>6.a Total fuel mass per type of fuel:</p> <ul style="list-style-type: none"> • Jet-A (in tonnes) • Jet-A1 (in tonnes) • TS-1 (in tonnes) • No. 3 Jet fuel (in tonnes) • Jet-B (in tonnes) • AvGas (in tonnes) <p>Note 1.— Above totals to include CORSIA eligible fuels. Note 2.— The aeroplane operator using the ICAO CORSIA CERT, as described in Appendix 3, does not need to report Field 6.</p>
Field 7	Fuel density	7.a Specify whether standard and/or actual fuel density was used to determine the fuel uplift in the reporting year
Field 8	Total number of international flights during the reporting period	<p>8.a Total number of international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1, during the reporting period</p> <p>Note.— Total (sum of values from Field 9)</p>
Field 9	Number of international flights per State pair or aerodrome pair	<p>9.a Number of international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1, per State pair (no rounding); or</p> <p>9.b Number of international flights, as defined in Part II, Chapter 1, 1.1.2 per aerodrome pair (no rounding).</p>
Field #	Data Field	Details
Field 10	CO ₂ emissions per aerodrome pair or State pair	<p>10.a CO₂ emissions from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1 per State pair (in tonnes); or</p> <p>10.b CO₂ emissions from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1 per aerodrome pair (in tonnes).</p>



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 11	Scale of data gaps	<p>11.a Per cent of data gaps (according to criteria defined in Part II, Chapter 2, 2.5.1 and rounded to the nearest 0.1%)</p> <p>11.b Reason for data gaps if per cent of data gaps exceeds the threshold defined in Part II, Chapter 2, 2.5.1</p>
Field 12	Aeroplane information	<p>12.a List of aeroplane types</p> <p>12.b Aeroplane identifiers used in flight plans' Item 7 during the year for all international flights, as defined in Part II, Chapter 1, 1.1.2. Where the identifier is based on an ICAO Designator, only the ICAO Designator is to be reported</p> <p>12.c Information on leased aeroplanes</p> <p>12.d Average fuel burn ratio (AFBR) for each aeroplane type under 12.a in line with Doc 8643 — Aircraft Type Designator (in tonnes per hour to 3 decimal places) Note.— 12.d is only required if the aeroplane operator is using the Fuel Allocation with Block Hour method, as defined in Appendix 2.</p>
Field 13	Eligibility for and use of the ICAO CORSIA CO ₂ Estimation and Reporting Tool (CERT) as per Part II, Chapter 2, 2.2.1	<p>13.a Version of the ICAO CORSIA CERT used</p> <p>13.b Scope of use of the ICAO CORSIA CERT i.e., on all flights or only on the international flights, as defined in Part II, Chapter 1, 1.1.2, not subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1</p>
Field #	Data Field	Details
Field 14	CORSIA eligible fuel claimed	<p>14.a Fuel type (i.e., type of fuel, feedstock and conversion process)</p> <p>14.b Total mass of the neat CORSIA eligible fuel claimed (in tonnes) per fuel type</p>
	Emissions information (per fuel type)	<p>14.c Approved Life Cycle Emissions values</p> <p>14.d Emissions reductions claimed from a CORSIA eligible fuel (as calculated in accordance with equations described in Part II, Chapter 3, 3.3 and reported in tonnes)</p>



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
	Emissions reductions (total)	<p>14.e Total emissions reductions claimed from the use of all CORSIA eligible fuels (in tonnes)</p> <p>Note.— During the 2019-2020 period, fields 14.a to 14.e are not required as the applicability of Part II, Chapter 3 starts on 1 January 2021 i.e., there are no offsetting requirements and no emissions reductions from the use of CORSIA eligible fuels during the 2019-2020 period.</p>
Field 15	Total CO ₂ emissions	<p>15.a Total CO₂ emissions (based on total mass of fuel in tonnes from Field 6 and reported in tonnes)</p> <p>15.b Total CO₂ emissions from flights subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1 (in tonnes)</p> <p>15.c Total CO₂ emissions from international flights, as defined in Part II, Chapter 1, 1.1.2 and Part II, Chapter 2, 2.1 and that are not subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1 (in tonnes)</p> <p>Note.— During the 2019-2020 period, only field 15.a is required as the applicability of Part II, Chapter 3 starts on 1 January 2021 i.e., there are no State pairs subject to offsetting requirements during the 2019-2020 period.</p>

Note: The Authority may expand on this list to include additional or more detailed data from aeroplane operators registered in their State.



Table A5-2. Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operator information and reporting information	1.a Name of aeroplane operator 1.b Address of aeroplane operator 1.c Reporting year
Field 2	Purchase date of the neat CORSIA eligible fuel	
Field 3	Identification of the producer of the neat CORSIA eligible fuel	3.a Name of producer of the neat CORSIA eligible fuel 3.b Address of the producer of the neat CORSIA eligible fuel
Field 4	Fuel Production	4.a Production date of the neat CORSIA eligible fuel 4.b Production location of the neat CORSIA eligible fuel 4.c Batch identification number of each batch of neat CORSIA eligible fuel 4.d Mass of each batch of neat CORSIA eligible fuel produced
Field 5	Fuel type	5.a Type of fuel (i.e., Jet-A, Jet-A1, TS-1, No. 3 Jet fuel, Jet-B, AvGas) 5.b Feedstock used to create the neat CORSIA eligible fuel 5.c Conversion process used to create the neat CORSIA eligible fuel
Field #	Data Field	Details
Field 6	Fuel Purchased	6.a Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %) Note.— If less than an entire batch of CORSIA eligible fuel is purchased. 6.b Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes) 6.c Mass of neat CORSIA eligible fuel purchased (in tonnes) Note.— Field 6.c is equal to the total for all batches of CORSIA eligible fuels reported in Field 6.b.



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 7	Evidence that fuel satisfies the CORSIA Sustainability Criteria	i.e., valid sustainability certification document
Field 8	Life cycle emissions values of the CORSIA eligible fuel	<p>8.a Default or Actual Life Cycle Emissions Value (LCEF) for given CORSIA eligible fuel, which is equal to the sum of 8.b and 8.c (in gCO₂e/MJ rounded to the nearest whole number)</p> <p>8.b Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel (in gCO₂e/MJ rounded to the nearest whole number)</p> <p>8.c Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel (in gCO₂e/MJ rounded to the nearest whole number)</p>
Field 9	Intermediate purchaser	<p>9.a Name of the intermediate purchaser</p> <p>9.b Address of the intermediate purchaser</p> <p>Note.— This information would be included in the event that the aeroplane operator claiming emissions reductions from the use of CORSIA eligible fuels was not the original purchaser of the fuel from the producer (e.g., the aeroplane operator purchased fuel from a broker or a distributor). In those cases, this information is needed to demonstrate the complete chain of custody from production to blend point.</p>
Field #	Data Field	Details
Field 10	Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender	<p>10.a Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p> <p>10.b Address of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p>
Field 11	Fuel Blender	<p>11.a Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel</p> <p>11.b Address of the party responsible for blending neat CORSIA eligible fuel with aviation fuel</p>



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 12	Location where neat CORSIA eligible fuel is blended with aviation fuel	
Field 13	Date the neat CORSIA eligible fuel was received by blender	
Field 14	Mass of neat CORSIA eligible fuel received (in tonnes)	Note.— This number may differ from the number in Field 6.c in cases where only a portion of a batch or batches are received by the blender (i.e. due to sale to intermediate purchaser).
Field 15	Blend ratio of neat CORSIA eligible fuel and aviation fuel (rounded to the nearest %)	
Field 16	Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel (e.g., the subsequent Certificate of Analysis of the blended fuel)	
Field 17	Mass of neat CORSIA eligible fuel claimed (in tonnes)	Note.— This number may differ from the number in Field 6.c in cases where only a portion of a batch or batches are claimed by the aeroplane operator.



3. CONTENT OF EMISSIONS REPORT FROM STATE TO ICAO

3.1 List of aeroplane operators attributed to the State and verification bodies accredited in a State

Table A5-3. State Report of aeroplane operators attributed to the State and verification bodies accredited in the State

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	List of aeroplane operators attributed to the State	1.a Name of aeroplane operator 1.b Address of aeroplane operator 1.c Method and identifier used to attribute aeroplane operator to a State in accordance with Part II, Chapter 1, 1.2.4
Field 2	List of verification bodies accredited in the State (for a given year of compliance)	2.a State 2.b Name of verification body and accreditation certificate number 2.c State of verification body registration 2.d Copy of accreditation certificate or weblink to online certificate 2.e Weblink to main national accreditation body website

Note: Information on the following fields can be found in the ICAO document entitled “CORISIA Central Registry (CCR): Information and Data for Transparency” that is available from the ICAO CORISIA website:

- *List of aeroplane operator attributed to the State; and*
- *List of verification bodies accredited in each State.*

3.2 Emissions Report from a State to ICAO

Table A5-4. Emissions Report from a State to ICAO for 2019 and 2020

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Total annual CO ₂ emissions per State pair aggregated for all aeroplane operators attributed to the State (in tonnes)	<i>Note.— Include emissions from CORSIA eligible fuels, calculated using fuel conversion factor(s) from corresponding aviation fuels, in accordance with Part II, Chapter 2, 2.2.3.3.</i>



Table A5-5. Emissions Report from a State to ICAO annually after 2021

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Total annual CO ₂ emissions on each State pair aggregated for all aeroplane operators attributed to the State	<p>1.a Total annual CO₂ emissions on each State pair subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1, aggregated for all aeroplane operators attributed to the State (in tonnes)</p> <p>1.b Total annual CO₂ emissions on each State pair not subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1, aggregated for all aeroplane operators attributed to the State (in tonnes)</p>
Field 2	Total annual CO ₂ emissions for each aeroplane operator attributed to the State	<p>2.a Total annual CO₂ emissions for each aeroplane operator attributed to the State (in tonnes)</p> <p>2.b Indicate whether the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), as defined in Appendix 3 is used</p>
Field 3	Total aggregated annual CO ₂ emissions for all State pairs subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1, for each aeroplane operator attributed to the State (in tonnes)	
Field 4	Total aggregated annual CO ₂ emissions for all State pairs not subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1 for each aeroplane operator attributed to the State (in tonnes)	

Note 1: Information on the following fields can be found in the ICAO document entitled “CORSIA Central Registry (CCR): Information and Data for Transparency” that is available from the ICAO CORSIA website:

- a) *Total CO₂ emissions for 2019, and 85 per cent of total CO₂ emissions for 2019, aggregated for all aeroplane operators on each State pair;*
- b) *Total annual CO₂ emissions aggregated for all aeroplane operators on each State pair (with identification of State pairs subject to offsetting requirements i.e., Part II, Chapter 3 in a given year) (Field 1); and*
- c) *For each aeroplane operator:*
 - *Aeroplane operator name;*
 - *State in which aeroplane operator is attributed;*
 - *Reporting year;*



- *Total annual CO₂ emissions (Field 2);*
- *Total aggregated annual CO₂ emissions for all State pairs subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1 (Field 3); and*
- *Total aggregated annual CO₂ emissions for all State pairs not subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1 (Field 4).*

Note 2: Where CO₂ emissions are based on the ICAO CORSIA CO₂ Estimation and Reporting Tool as described in Appendix 3, this will be indicated.

Note 3: All data recognized as confidential in accordance with Part II, Chapter 2, 2.3.1.6 will be aggregated and published by ICAO without attribution to a specific aeroplane operator. All data recognized as confidential in accordance with Part II, Chapter 2, 2.3.1.7 will be aggregated and published by ICAO without attribution to specific State pair, but with distinction between State pairs subject to offsetting requirements, as defined in Part II, Chapter 3, 3.1 and those not subject to offsetting requirements.

3.3 Use of CORSIA eligible fuels in a State

Table A5-6. CORSIA eligible fuels supplementary information to the Emissions Report from a State to ICAO

<i>Field#</i>	<i>Data Field</i>	<i>Details</i>	<i>Notes</i>
Field 1	Production	1.a Production year of CORSIA eligible fuel claimed 1.b Producer of CORSIA eligible fuel 1.c Production location of the neat CORSIA eligible fuel	
Field 2	Batch of CORSIA eligible fuel	2.a Batch number(s) of each CORSIA eligible fuel claimed 2.b Total mass of each batch of CORSIA eligible fuel claimed (in tonnes)	
Field 3	CORSIA eligible fuel claimed	3.a Fuel types (i.e., type of fuel, feedstock and conversion process) 3.b Total mass of the neat CORSIA eligible fuel (in tonnes) per fuel type being claimed by all the aeroplane operators attributed to the State 3.c Default or Actual Life Cycle Emissions Value (LCEF) for given CORSIA eligible fuel	<i>This would provide a total mass for each fuel type being claimed by all aeroplane operators attributed to the State.</i>
Field 4	Emissions information (per fuel type)	4. Total emissions reductions claimed from the use of a CORSIA eligible fuel (in tonnes)	
Field 5	Emissions reductions (total)	5. Total emissions reductions claimed by all aeroplane operators attributed to the State from the use of all CORSIA eligible fuel use (in tonnes)	



Note: In order to avoid double claiming of CORSIA eligible fuels, information on the following fields can be found in the ICAO document entitled “CORSIA Central Registry (CCR): Information and Data for Transparency” that is available from the ICAO CORSIA website:

- a) *Production year of the CORSIA eligible fuel claimed;*
- b) *Producer of the CORSIA eligible fuel claimed;*
- c) *Production location of the neat CORSIA eligible fuel;*
- d) *Type of fuel, feedstock and conversion process for each CORSIA eligible fuel claimed;*
- e) *Default or Actual Life Cycle Emissions Value (LCEF) for given CORSIA eligible fuel (in gCO₂e/MJ rounded to the nearest whole number);*
- f) *Batch number(s) of each CORSIA eligible fuel claimed; and*
- g) *Total mass of each batch of CORSIA eligible fuel claimed.*

4. CONTENT OF EMISSIONS UNIT CANCELLATION REPORT FROM AEROPLANE OPERATOR TO STATE

Table A5-7. Emissions Unit Cancellation Report from aeroplane operator to State

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operator information	1.a Name of aeroplane operator 1.b Address of aeroplane operator 1.c Contact information of the person within the aeroplane operator’s company who is responsible for the Emissions Unit Cancellation Report 1.d Unique identifier by which an aeroplane operator is attributed to a State, in accordance with Part II, Chapter 1, 1.2.4 1.e State
<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 2	Compliance period years reported	2. Year(s) in the reported compliance period for which offsetting requirements are reconciled in this report
Field 3	Aeroplane operator’s total final offsetting requirements	3. Aeroplane operator’s total final offsetting requirements (in tonnes), as informed by the State
Field 4	Total quantity of emissions units cancelled	4. Total quantity of emissions units cancelled to reconcile the total final offsetting requirements in Field 3



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 5	Consolidated identifying information for cancelled emissions units	<p>For each batch of cancelled emissions units (<i>batch</i> defined as a contiguous quantity of serialized emissions units), identify the following:</p> <p>5.a Quantity of emissions units cancelled;</p> <p>5.b Start of serial numbers;</p> <p>5.c End of serial numbers;</p> <p>5.d Date of cancellation;</p> <p>5.e CORSIA Eligible Emissions Unit Programme;</p> <p>5.f Unit type;</p> <p>5.g Host country;</p> <p>5.h Methodology¹;</p> <p>5.i Demonstration of unit date eligibility;</p> <p>5.j Programme-designated registry name;</p> <p>5.k Unique identifier for registry account to which the batch was cancelled;</p> <p>5.l Aeroplane operator in whose name the unit was cancelled; and</p> <p>5.m The unique identifier for the registry account from which the cancellation was initiated.</p>

Note: The State may expand on this list to include additional or more detailed data from aeroplane operators registered in their State.

5. CONTENT OF EMISSIONS UNIT CANCELLATION REPORT FROM STATE TO ICAO

Table A5-8. Content of Emissions Unit Cancellation Report from State to ICAO

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operators attributed to the State	1. Aeroplane operators attributed to the State with offsetting requirements in the reported compliance period
Field 2	Compliance period years reported	2. Year(s) in the reported compliance period for which offsetting requirements are reconciled in the report
Field 3	Total final offsetting requirements	3. Total aggregated aeroplane operators' final offsetting requirements (in tonnes), as informed by the State
Field 4	Total quantity of emissions units cancelled	4. Total aggregated quantity of emissions units cancelled to reconcile the total final offsetting requirements in Field 3



<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 5	Consolidated identifying information for cancelled emissions units	<p>For each batch of cancelled emissions units (<i>batch</i> defined as a contiguous quantity of serialized emissions units), identify the following:</p> <p>5.a Quantity of emissions units cancelled;</p> <p>5.b Start of serial numbers;</p> <p>5.c End of serial numbers;</p> <p>5.d Date of cancellation;</p> <p>5.e CORSIA Eligible Emissions Unit Programme;</p> <p>5.f Unit type;</p> <p>5.g Host country;</p> <p>5.h Methodology;</p> <p>5.i Demonstration of unit date eligibility; and</p> <p>5.j Programme-designated registry name.</p>

Note 1: The information in Field 5 will be required for ensuring critical CORSIA registry functions, including ICAO monitoring, periodic review, and statistical analysis of CORSIA.

Note 2: The information on the following fields can be found in the ICAO document entitled “CORSIA Central Registry (CCR): Information and Data for Transparency” that is available on the ICAO CORSIA website:

- a) Information at a State and global aggregate level for a specific compliance period:*
- 1) Total final offsetting requirements over the compliance period;*
 - 2) Total quantity of emissions units cancelled over the compliance period to reconcile the total final offsetting requirements; and*
 - 3) Consolidated identifying information for cancelled emissions units included in Field 5 of Table A5-8.*



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APPENDIX 6

VERIFICATION

1. INTRODUCTION

Note: The procedures specified in this Appendix are concerned with the verification requirements in Chapter 4 of these regulations.

2. VERIFICATION BODY

2.1 The verification body shall be accredited to ISO/IEC 17029:2019 and ISO 14065:2020, and meet the following additional requirements in order to be eligible to verify the Emissions Report, and the Emissions Unit Cancellation Report where applicable, of an aeroplane operator.

Note: The following documents should be used as normative references that provide guidance for the application of these regulations:

- (a) *Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA); and*
- (b) *The International Accreditation Forum (IAF) document entitled, “IAF Mandatory Document for the Application of ISO 14065:2013 (IAF MD 6:2014)”;*

2.2 Management of Impartiality (ISO 14065:2020 section 5.3)

- 2.2.1 If the team leader undertakes six annual verifications for one aeroplane operator, then the team leader shall take a three consecutive year break from providing verification services to that same aeroplane operator. The six year maximum period includes any greenhouse gas verifications performed for the aeroplane operator prior to it requiring verification services under these regulations.
- 2.2.2 The verification body, and any part of the same legal entity, shall not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator.
- 2.2.3 The verification body, and any part of the same legal entity, shall not be a body that trades emissions units, the owner of a body that trades emissions units or owned by a body that trades emissions units.
- 2.2.4 The relationship between the verification body and the aeroplane operator shall not be based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing.
- 2.2.5 The verification body shall not take over any delegated activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan, the Emissions Report (including monitoring of fuel use and calculation of CO₂ emissions) and the Emissions Unit Cancellation Report.
- 2.2.6 To enable an assessment of impartiality and independence by the national accreditation body, the verification body shall document how it relates to other parts of the same legal entity.



2.3 Personnel (ISO 14065:2020 section 7.2)

2.3.1 Personnel who have provided consultancy in relation to any greenhouse gas statement of the aeroplane operator shall not perform verification activities, under these regulations, for that aeroplane operator for a period of three consecutive years from the date the consultancy was provided.

2.3.2 The verification body shall:

- (a) identify and select competent team personnel for each engagement;
- (b) ensure appropriate verification team composition for the engagement; and
- (c) ensure the verification team, at a minimum, includes a team leader who is responsible for the engagement planning and management of the team;

2.4 Management process for the competence of personnel (ISO 14065:2020 section 7.3.2)

2.4.1 The verification body shall establish, implement and document a method for evaluating the competence of the verification team personnel against the competence requirements outlined in ISO 14065:2020, ISO 14066:2011 and paragraphs 2.3.2, 2.5.2 and 2.6 of this Appendix.

2.4.2 The verification body shall maintain records to demonstrate the competency of the verification team and personnel in accordance with paragraph 2.3.2 of this Appendix.

2.5 Management process for the competence of personnel (ISO 14065:2020 section 7.3.5)

2.5.1 The verification body shall:

- (a) ensure continued competence of all personnel conducting verification activities, including continual professional development and training for verifiers to maintain and/or develop competencies; and
- (b) conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for these regulations.

2.5.2 The verification team as a whole, and the independent reviewer, shall demonstrate knowledge of:

- (a) the requirements as outlined in Annex 16, Part IV, the *Environmental Technical Manual* (Doc 9501), Volume IV – *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)*, and any public ICAO explanatory material;
- (b) the verification requirements as outlined in Annex 16, Part IV, and *Environmental Technical Manual* (Doc 9501), Volume IV – *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)*, including materiality threshold, verification criteria, verification scope and objectives and the Verification Report preparation and submission requirements;
- (c) the eligibility criteria for technical exceptions, scope of applicability, State pair phase-in rules, and State pair coverage as outlined in these regulations;
- (d) the monitoring requirements as outlined in these regulations; and



(e) the national requirements in addition to the provisions set out in these regulations.

2.5.3 When conducting the verification of an Emissions Unit Cancellation Report, only 2.5.2 (a), (b) and (e) shall be applicable.

2.6 Management process for the competence of personnel (ISO 14065:2020 section 7.3.6)

2.6.1 The verification team as a whole, and the independent reviewer, shall demonstrate knowledge in the following technical competencies:

- (a) general technical processes in the field of civil aviation;
- (b) aviation fuels and their characteristics, including CORSIA eligible fuel;
- (c) fuel related processes including flight planning and fuel calculation;
- (d) relevant aviation sector trends or situations that may impact the CO₂ emissions estimate;
- (e) CO₂ emissions quantification methodologies as outlined in these regulations, including assessment of Emissions Monitoring Plans;
- (f) fuel use monitoring and measurement devices, and related procedures for monitoring of fuel use related to greenhouse gas emissions, including procedures and practices for operation, maintenance and calibration of such measurement devices;
- (g) greenhouse gas information and data management systems and controls, including quality management systems and quality assurance / quality control techniques;
- (h) aviation related IT systems such as flight planning software or operational management systems;
- (i) knowledge of approved CORSIA Sustainability Certification Schemes relevant for CORSIA eligible fuels under these regulations, including certification scopes; and
- (j) basic knowledge of greenhouse gas markets and emissions units programme registries.

2.6.2 Evidence of the above competencies shall include proof of relevant professional experience, complemented by appropriate training and education credentials.

2.6.3 When conducting the verification of an Emissions Report, 2.6.1 (a) to (i) shall be applicable.

2.6.4 When conducting the verification of an Emissions Unit Cancellation Report, only 2.6.1 (g) and (j) shall be applicable.

2.7 Management process for the competence of personnel (ISO 14065:2020 section 7.3.7)

2.7.1 The verification team as a whole shall demonstrate detailed knowledge of ISO 14064-3:2019, including demonstrated ability to develop a risk-based verification approach, perform verification procedures including assessing data and information systems and controls, collect sufficient and appropriate evidence and draw conclusions based on that evidence.



2.7.2 Evidence of data and information auditing expertise and competencies shall include previous professional experience in auditing and assurance activities, complemented by appropriate training and education credentials.

2.8 Pre-engagement (ISO 14065:2020 section 9.2)

2.8.1 In the pre-engagement process step, the verification body shall require the aeroplane operator to provide the following information relevant for the period of the contractual engagement between the verification body and the aeroplane operator:

- (a) number and type of aeroplane;
- (b) number of international flights;
- (c) applicable Fuel Use Monitoring Method(s) as described in Appendix 2;
- (d) information on the complexity of the implemented data flow, procedures and control activities;
- (e) compliance period for which emissions units have been or will be cancelled;
- (f) total quantity of emissions units that have been or will be cancelled for the indicated compliance period; and
- (g) information on CORSIA Eligible Emission Unit Programme(s) used to source the emissions units, including name of the programme(s), programme-designated registries, eligible unit dates and activity and/or unit types.

2.8.2 When conducting the verification of an Emissions Report, 2.8.1 (a) to (d) shall be applicable. When conducting the verification of an Emissions Unit Cancellation Report, 2.8.1 (e) to (g) shall be applicable.

2.9 Engagement (ISO 14065:2020 section 9.3)

2.9.1 The contract between verification body and aeroplane operator shall specify the conditions for verification by stating:

- (a) scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards (ISO/IEC 17029, ISO 14065, ISO 14064-3, Annex 16, Part IV and the *Environmental Technical Manual* (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*);
- (b) flexibility to change time allocation if this proves necessary because of findings during the verification;
- (c) requirement of the aeroplane operator to accept the audit as a potential witness audit by national accreditation body's assessors, potentially accompanied by peer review assessors or other observers;
- (d) requirement of the aeroplane operator to authorize the release of the Emissions Report, the Emissions Unit Cancellation Report, where applicable, and the Verification Report by the verification body to the Authority;



- (e) requirement of the verification body to communicate any suspected intentional misstatement or non-compliance by the aeroplane operator to the Authority as soon as practicable (ISO 14064-3:2019 section 5.4.3); and
- (f) liability coverage.

2.10 Records (ISO 14065:2020 section 9.11)

The verification body shall keep records on the verification process for a minimum of 10 years, including:

- (a) client's Emissions Monitoring Plan, Emissions Report and Emissions Unit Cancellation Report where applicable;
- (b) Verification Report and related internal documentation;
- (c) requests for clarification, all misstatements and non-conformities arising from the verification and the conclusions reached, communication with the responsible party on all misstatements (ISO 14064-3:2019 section 5.4.4);
- (d) identification of team members and criteria for selection of team; and
- (e) working papers with data and information reviewed by the team in order to allow for an independent party to assess the quality of the verification activities and conformance with verification requirements.

2.11 Confidentiality (ISO 14065:2020 section 10.4)

2.11.1 The verification body shall ensure it has the express consent of the aeroplane operator prior to submission of the verified Emissions Report, the Emissions Unit Cancellation Report where applicable, and the Verification Report to the Authority. The mechanism for authorizing this consent shall be specified in the contract between the verification body and aeroplane operator.

3. VERIFICATION OF EMISSIONS REPORT AND EMISSIONS UNIT CANCELLATION REPORT

The verification team shall conduct the verification according to ISO 14064-3:2019, and the following additional requirements.

3.1 Type of engagement (ISO 14064-3:2019 section 5.1.2)

The engagement type shall be verification. The "agreed-upon procedure" engagement type is not applicable to CORSIA.

3.2 Level of assurance (ISO 14064-3:2019 section 5.1.3)

A reasonable level of assurance shall be required for all verifications under these regulations.

3.3 Objectives (ISO 14064-3:2019 section 5.1.4)

3.3.1 When conducting the verification of an Emissions Report, the verification team shall perform sufficient procedures to conclude whether:



- (a) the greenhouse gas statement is materially fair and an accurate representation of emissions over the period of the Emissions Report and is supported by sufficient and appropriate evidence;
- (b) the aeroplane operator has monitored, quantified and reported its emissions over the period of the Emissions Report in accordance with these regulations and the approved Emissions Monitoring Plan;
- (c) the aeroplane operator has correctly applied the method of flight attribution documented in the approved Emissions Monitoring Plan and in accordance with Chapter 1 of these regulations, to ensure a correct attribution of leased aeroplane and international flights, operated by other aeroplane operators under the same corporate structure;
- (d) the stated amount of emissions reductions from the use of CORSIA eligible fuels is materially fair and an accurate representation of emissions reductions over the reporting period, and is supported by sufficient and appropriate internal and external evidence;
- (e) the claimed batches of CORSIA eligible fuels have not also been claimed by the aeroplane operator under any other voluntary or mandatory schemes it has participated in (where the emissions reductions from CORSIA eligible fuels may be claimed), during the current compliance period, as well as the compliance period immediately preceding it; and
- (f) the aeroplane operator has monitored, calculated and reported its emissions reductions associated from the use of CORSIA eligible fuels over the period of the reporting period in accordance with these regulations.

3.3.2 When conducting the verification of an Emissions Unit Cancellation Report, the verification team shall perform sufficient procedures to conclude whether:

- (a) the aeroplane operator has accurately reported cancellations of its CORSIA Eligible Emissions Units in accordance with these regulations;
- (b) the stated number of cancelled CORSIA Eligible Emissions Units is sufficient for meeting the aeroplane operator's total final offsetting requirements associated with the relevant compliance period, after accounting for any claimed emissions reductions from the use of CORSIA eligible fuels, and the aeroplane operator can demonstrate sole right of use to such cancelled CORSIA Eligible Emissions Units; and
- (c) the eligible emissions units cancelled by the aeroplane operator to meet its offsetting requirements under these regulations have not been used by the aeroplane operator to offset any other emissions.

3.4 Scope (ISO 14064-3:2019 section 5.1.6)

3.4.1 When conducting the verification of an Emissions Report, the scope of the verification shall reflect the period of time and information covered by the report and the CORSIA eligible fuels claim(s) where applicable. This includes:

- (a) CO₂ emissions from aeroplane fuel monitoring methods, calculated in accordance with Chapter 2; and
- (b) Emissions reductions from the use of CORSIA eligible fuel(s).



3.4.2 The scope of the verification of the CORSIA eligible fuel claim(s) in the Emissions Report shall include the following:

- (a) Any internal aeroplane operator procedures for CORSIA eligible fuels, including aeroplane operator controls to ensure the claimed CORSIA eligible fuels satisfies the CORSIA Sustainability Criteria;
- (b) Checks for double claiming are limited to the specific aeroplane operator. Any findings outside of this scope are not relevant for the verification opinion, however they should still be included in the Verification Report for further consideration by the State;
- (c) Assessment of verification risk with appropriate changes to the verification plan; and
- (d) Assessment of whether there is sufficient access to relevant internal and external information to obtain sufficient confidence in each CORSIA eligible fuel claim. Where evidence of the sustainability or the size of the CORSIA eligible fuels claim is considered either inappropriate or insufficient, further information should be sought directly from the fuel producer with direct access facilitated through the aeroplane operator.

3.4.3 When conducting the verification of an Emissions Unit Cancellation Report, the scope of the verification shall reflect the period of time and information covered by the report and the verification team shall confirm that the cancelled eligible emissions units used to meet the aeroplane operator's offsetting requirements under these regulations have not been used to offset any other emissions.

3.5 Materiality (ISO 14064-3:2019 section 5.1.7)

3.5.1 When conducting the verification of an Emissions Report, the verification body shall apply the following materiality thresholds:

- (a) of 2 per cent for aeroplane operators with annual emissions on international flights above 500,000 tonnes; and
- (b) of 5 per cent for aeroplane operators with annual emissions on international flights, equal or less than 500,000 tonnes of CO₂.

3.5.2 When conducting the verification of an Emissions Report, the over and understatements in 3.5.1 shall be allowed to balance out in both cases.

3.6 GHG data and information (ISO 14064-3:2019 section 6.1.3)

3.6.1 The verification team shall confirm that the Emissions Report data has been collected in accordance with the approved Emissions Monitoring Plan and monitoring requirements specified in these regulations.

3.6.2 In accordance with the Emissions Report evidence-gathering plan, the verification team shall carry out substantive data testing consisting of analytical procedures and data verification to assess the plausibility and completeness of data. The verification team shall, as a minimum, assess the plausibility of fluctuations and trends over time or between comparable data items as well as identify and assess immediate outliers, unexpected data, anomalies, and data gaps. The verification team shall cross-check whether the emissions reported are reasonable in comparison to other fuel-related data of the aeroplane operator.



3.6.3 Depending on the outcome of Emissions Report data testing and assessment, the risk assessment, verification and evidence-gathering plans shall be amended, where necessary.

3.7 Circumstances requiring a site or facility visit (ISO 14064-3:2019 section 6.1.4.2)

A member of the verification team shall conduct a site visit if the risk assessment and evidence-gathering plan require a site visit to reduce the verification risk to an acceptable level. Site visits can only be waived upon approval by the Authority.

3.8 Validation or verification plan (ISO 14064-3:2019 section 6.1.5)

3.8.1 The verification team shall prepare the verification plan on the basis of the strategic analysis and risk assessments. The verification plan shall include a description of the verification activities for each variable that has a potential impact on the reported emissions. The verification team shall consider the risk assessment, and the requirement to deliver a verification opinion with reasonable assurance, when determining sample size.

3.8.2 The verification plan shall include the following:

- (a) verification team members, roles, responsibilities and qualifications; and
- (b) any external resources required.

3.9 Evidence-gathering plan (ISO 14064-3:2019 section 6.1.6)

3.9.1 The Emissions Report evidence-gathering plan shall include the following:

- (a) number and type of records and evidence to be examined;
- (b) methodology used to determine a representative sample; and
- (c) justification for the selected methodology.

3.9.2 When conducting the verification of an Emissions Unit Cancellation Report, the verification team shall not rely on sampling.

3.10 General (ISO 14064-3:2019 section 6.3.2.1)

When conducting the verification of an Emissions Report or an Emissions Unit Cancellation Report, the verification team shall choose between two types of verification opinion statements, either ‘verified as satisfactory’ or ‘verified as unsatisfactory’. If the report includes non-material misstatements and/or non-material non-conformities, the report shall be ‘verified as satisfactory with comments’, specifying the misstatements and non-conformities. If the report contains material misstatements and/or material non-conformities, or if the scope of the verification is too limited or the verification team is not able to obtain sufficient confidence in the data, then the report shall be ‘verified as unsatisfactory’.

3.11 Verification Report (ISO 14064-3:2019 section 6.3.3)

3.11.1 The verification team shall submit a copy of the Verification Report to the aeroplane operator. Upon authorization by the aeroplane operator, the verification team shall forward a copy of the Verification Report together with the Emissions Report, the Emissions Unit Cancellation Report, or both, to the Authority. The Verification Report shall include:



- (a) names of the verification body and verification team members;
- (b) time allocation (including any revisions and dates);
- (c) scope of the verification;
- (d) main results of impartiality and avoidance of conflict of interest assessment;
- (e) criteria against which the Emissions Report was verified;
- (f) criteria against which the Emissions Unit Cancellation Report was verified;
- (g) aeroplane operator information and data used by the verification team to cross-check data and carry out other verification activities;
- (h) main results of the strategic analysis and risk assessment;
- (i) description of verification activities undertaken, where each was undertaken (on-site vs off-site) and results of checks made on the CO₂ emissions information system and controls;
- (j) description of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method(s) used;
- (k) the results of all data sampling and testing, including cross-checks, and in the case of the Fuel Allocation with Block Hour method, an assessment on the accuracy of the aeroplane operator's specific average fuel burn ratio per ICAO aircraft type designator used;
- (l) compliance with the Emissions Monitoring Plan;
- (m) any non-compliances of the Emissions Monitoring Plan;
- (n) non-conformities and misstatements identified (including a description of how these have been resolved);
- (o) conclusions on data quality and materiality;
- (p) conclusions on the verification of the Emissions Report;
- (q) conclusions on the verification of the Emissions Unit Cancellation Report;
- (r) justifications for the verification opinion made by the verification team;
- (s) results of the independent review and the name of the independent reviewer; and
- (t) concluding verification opinion.

3.11.2 When conducting the verification of an Emissions Unit Cancellation Report, only 3.11.1 (a), (b), (c), (d), (f), (g), (h), (n), (q), (r), (s) and (t) shall be applicable.

3.11.3 When conducting the verification of an Emissions Report, only 3.11.1 (a), (b), (c), (d), (e), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (r), (s) and (t) shall be applicable.



3.11.4 The verification team shall provide a conclusion on each of the verification objectives listed in 3.3, as applicable, in the concluding verification opinion.

3.12 Independent review (ISO 14064-3:2019 section 8)

The independent review shall be performed to ensure that the verification process has been conducted in accordance with ISO 14065:2020, ISO 14064-3:2019 and these regulations, and that the evidence gathered is appropriate and sufficient to enable the verification body to issue a Verification Report with reasonable assurance.

3.13 Facts discovered after the verification/validation (ISO 14064-3:2019 section 10)

3.13.1 On request of the State, the verification body shall disclose the internal verification documentation on a confidential basis to the Authority.

3.13.2 Where issues that may render a previously issued verification opinion invalid or inaccurate are brought to the attention of the verification body, then it shall notify the Authority.

4. NATIONAL ACCREDITATION BODY

A national accreditation body shall be working in accordance with ISO/IEC 17011:2017 and the following requirements.

4.1 Accreditation cycle (ISO 17011:2017 section 7.9.3)

An on-site assessment serving surveillance purposes of the national accreditation body shall consist of an office assessment and a representative witness assessment, where the office assessment emphasizes the documented procedures of the verification body, and the witness assessment provides for an observation of the verification body carrying out verification activities.



ATTACHMENT A

ATTRIBUTION PROCESSES

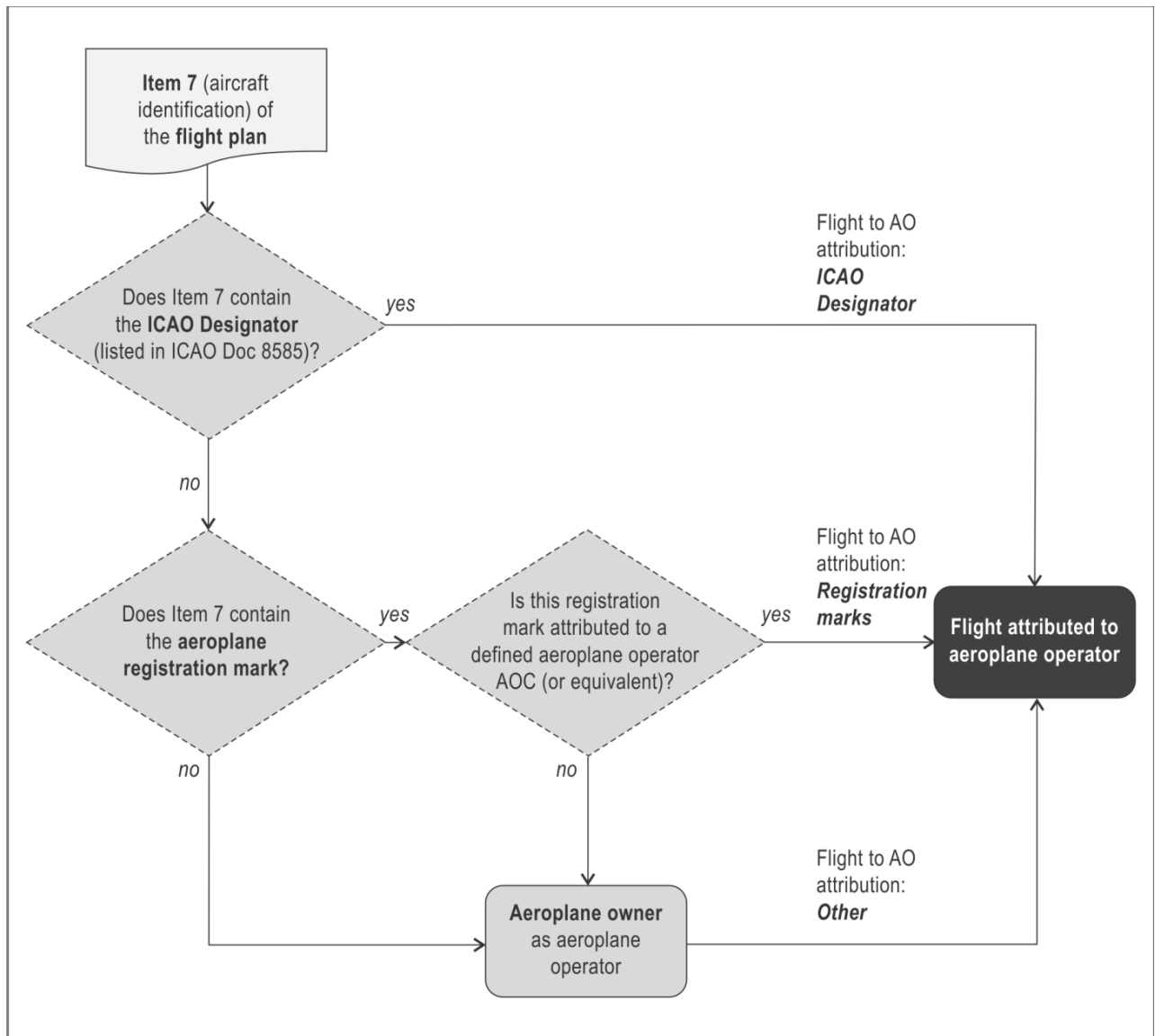


Figure A-1

Process for attribution of a flight to an aeroplane operator

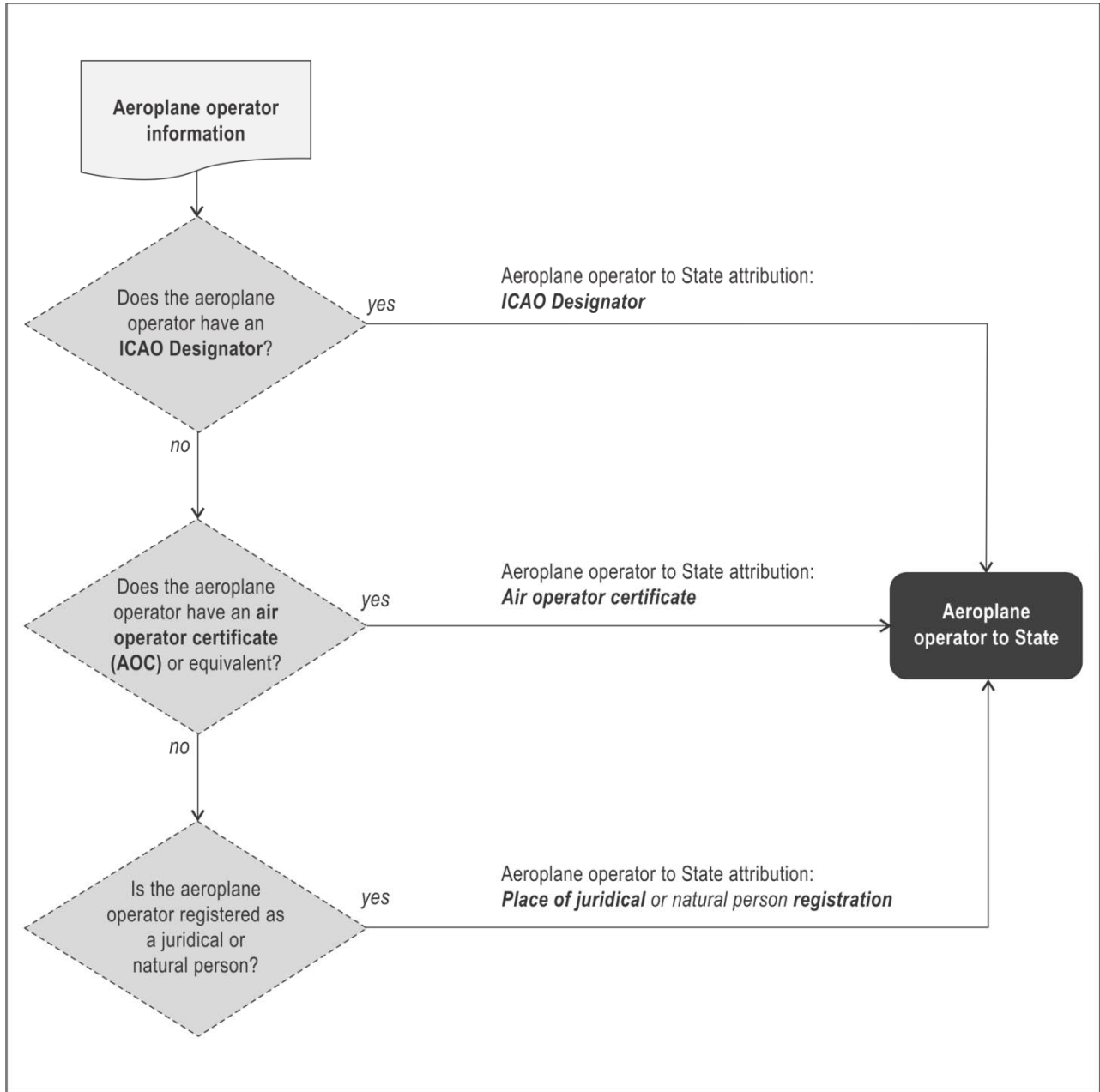


Figure A-2

Process for attribution of an aeroplane operator to a State



ATTACHMENT B

APPLICABILITY OF THE MRV REQUIREMENTS TO INTERNATIONAL FLIGHTS

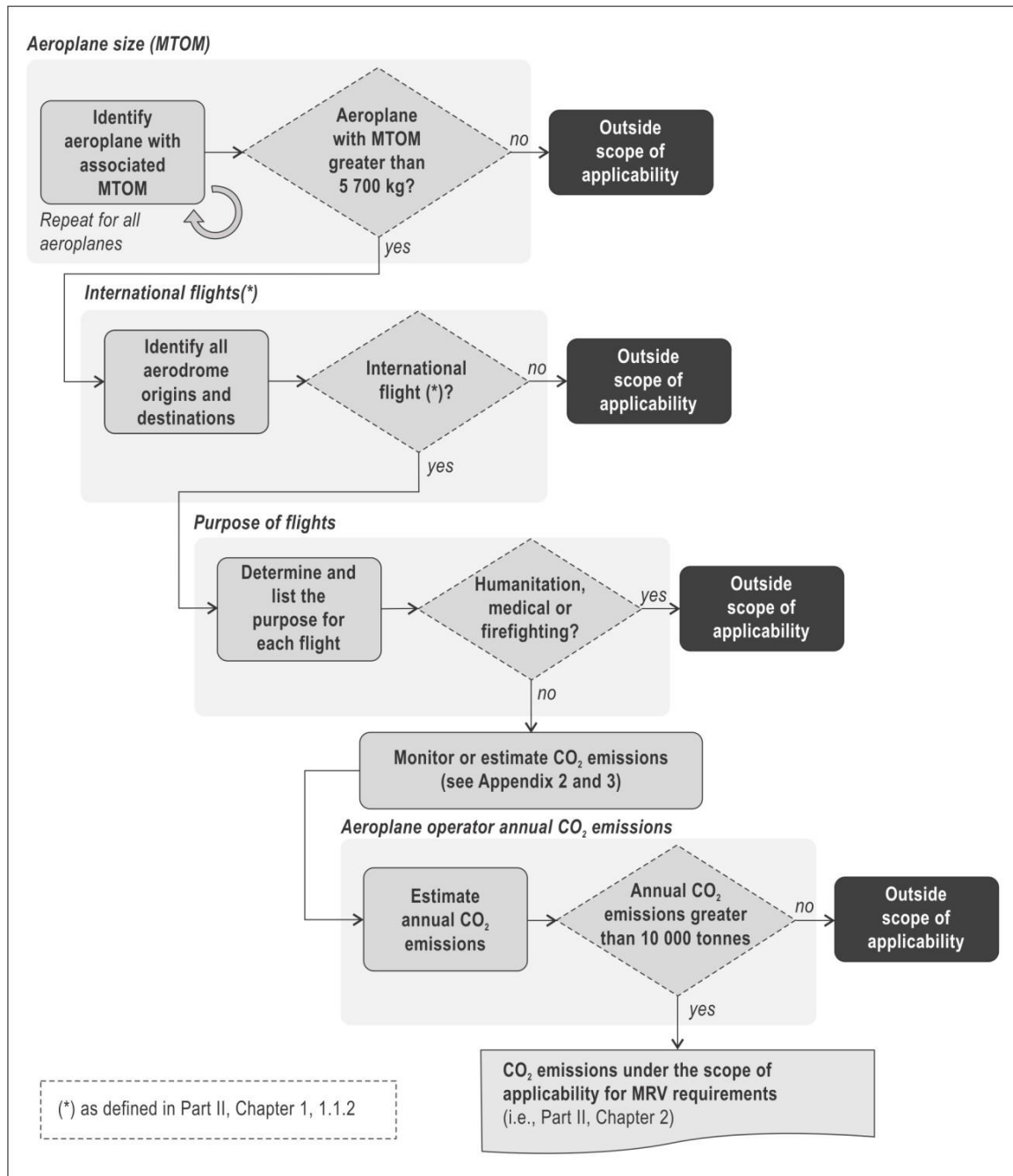


Figure B-1

Determination of the applicability of Chapter 2, 3 and 4 to international flights for monitoring, reporting and verification (MRV) requirements

Note: References in this Attachment refer to ICAO Annex 16, Part IV.

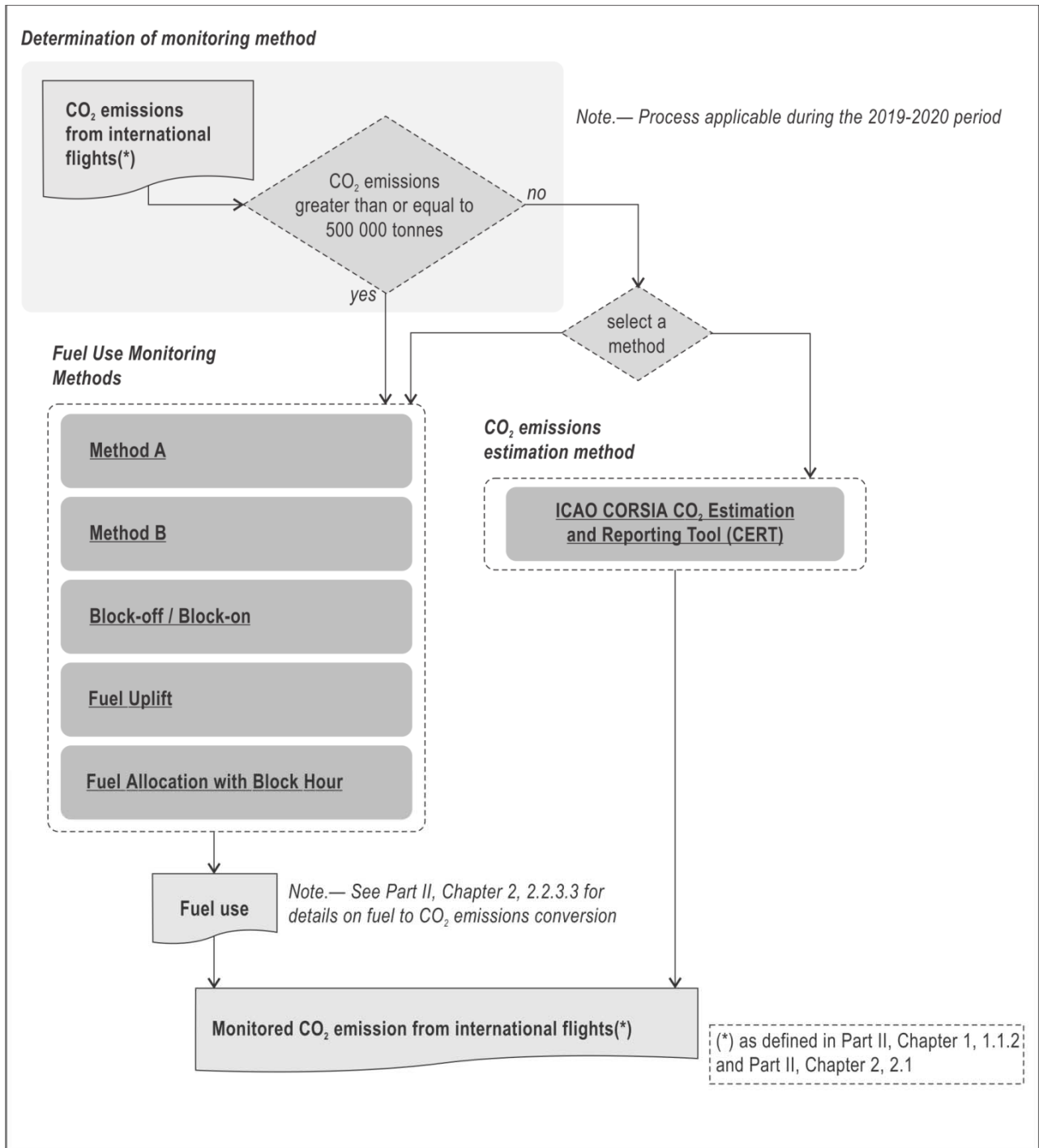


Figure B-2

Determination of eligible Fuel Use Monitoring Methods

Note: References in this Attachment refer to ICAO Annex 16, Part IV. The process is applicable during any defined period of monitoring.

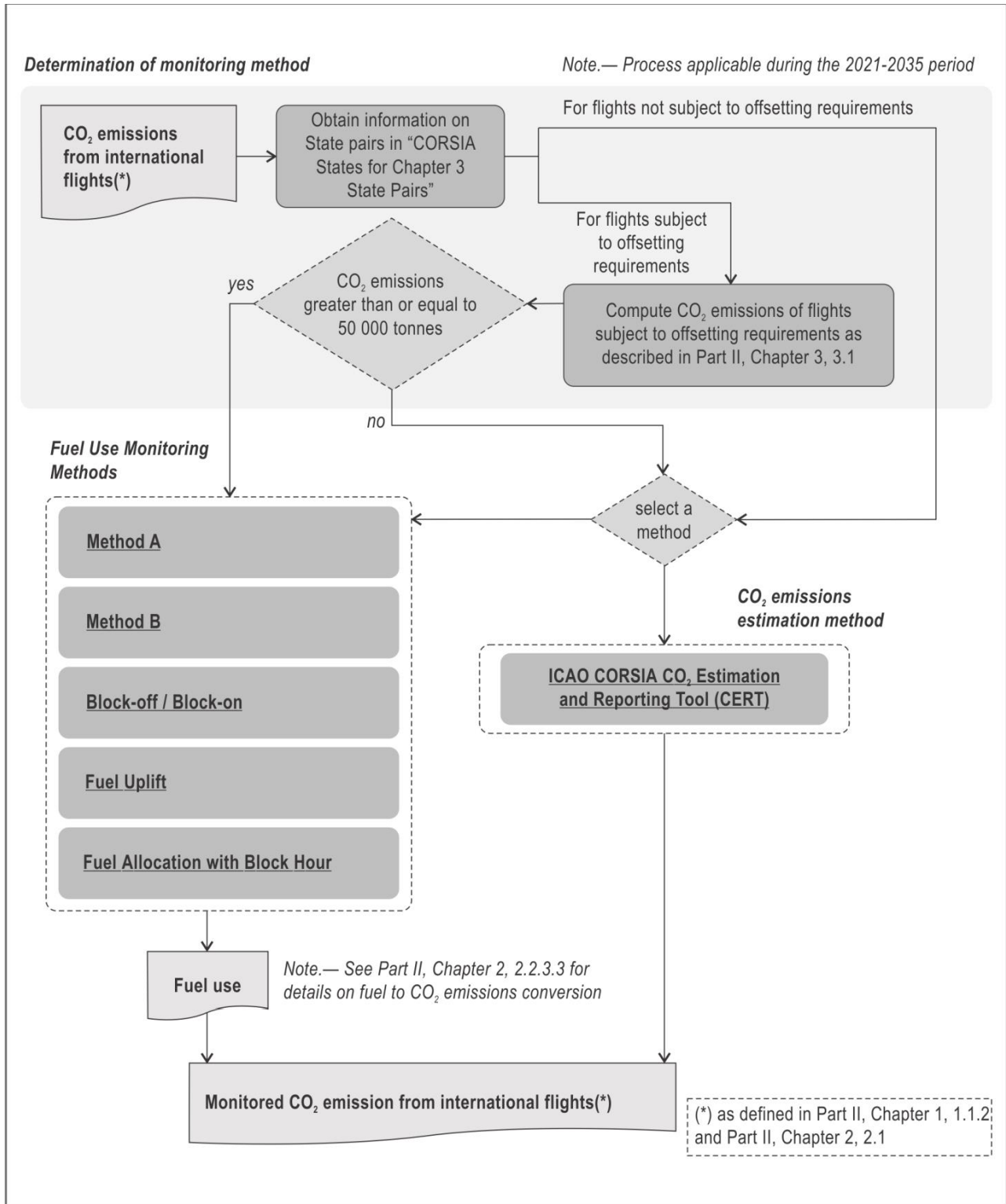


Figure B-3

Determination of eligible Fuel Use Monitoring Methods during the compliance periods after 2024

Note: References in this Attachment refer to ICAO Annex 16, Part IV. The process is applicable after any defined period of monitoring.



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ATTACHMENT C

PROCESSES FOR FUEL USE MONITORING

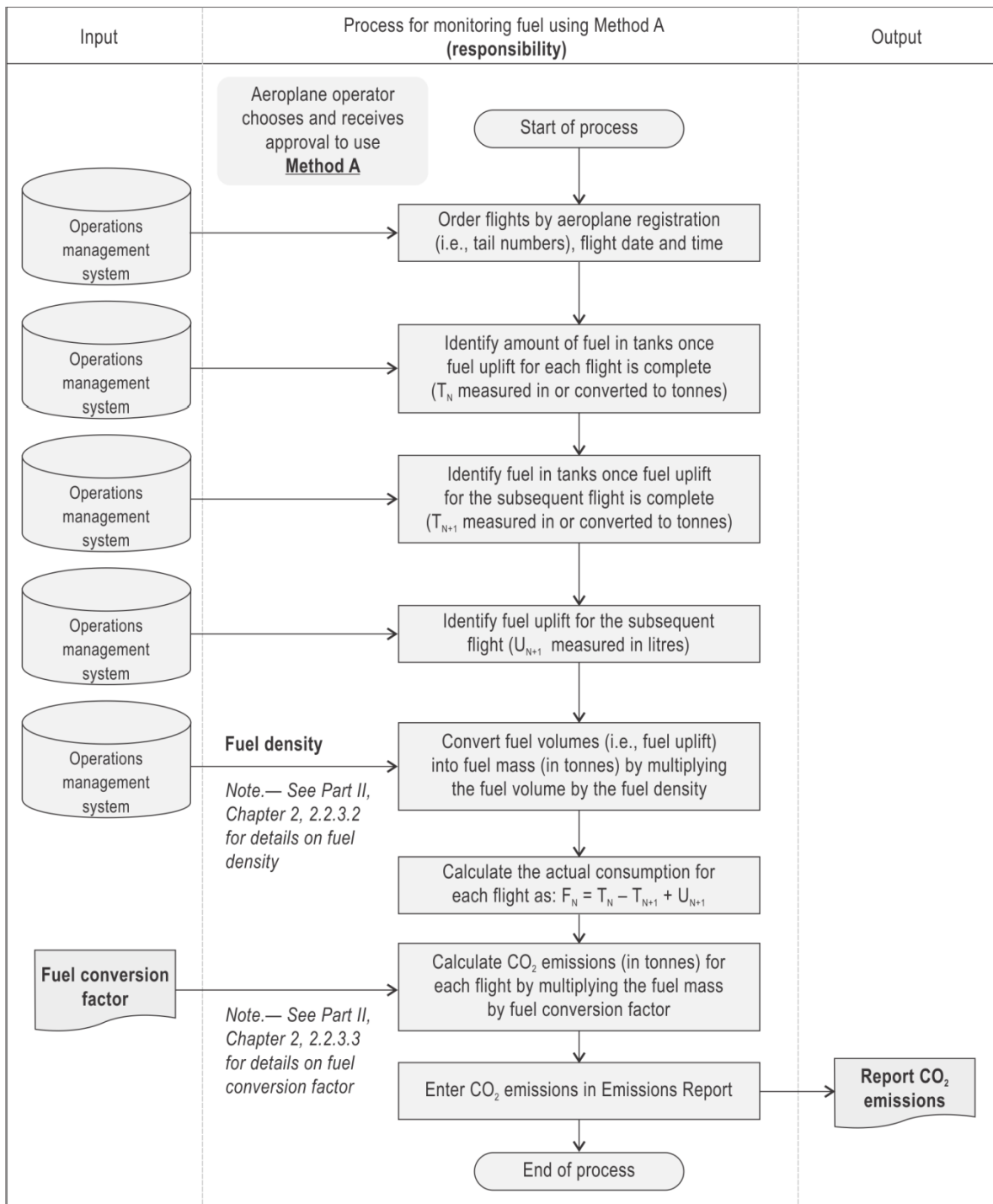


Figure C-1

Monitoring fuel use by flight using Method A

Note: References in this Attachment refer to ICAO Annex 16, Part IV.

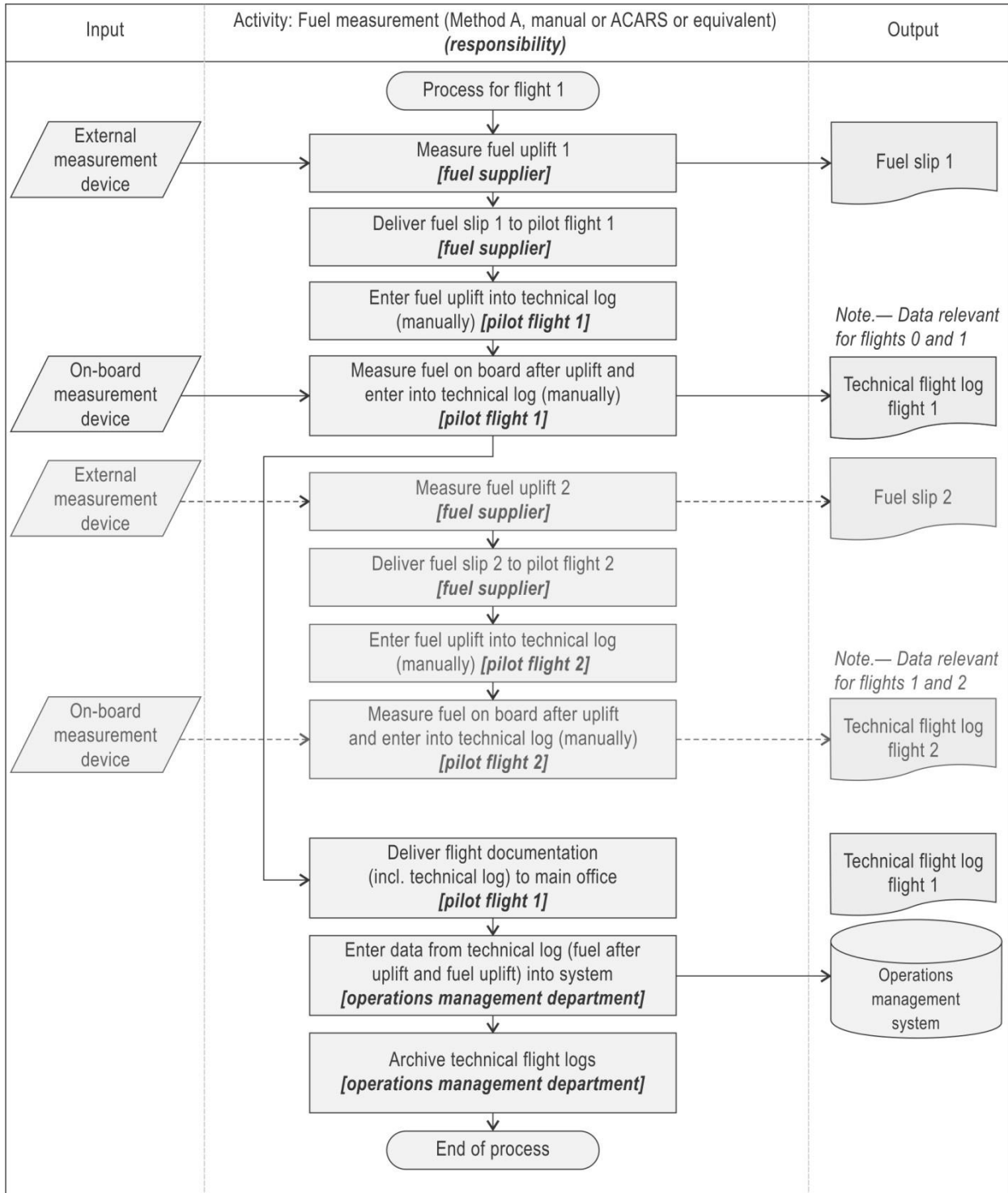


Figure C-2

Collection of required data to implement Method A with fuel uplift from fuel supplier

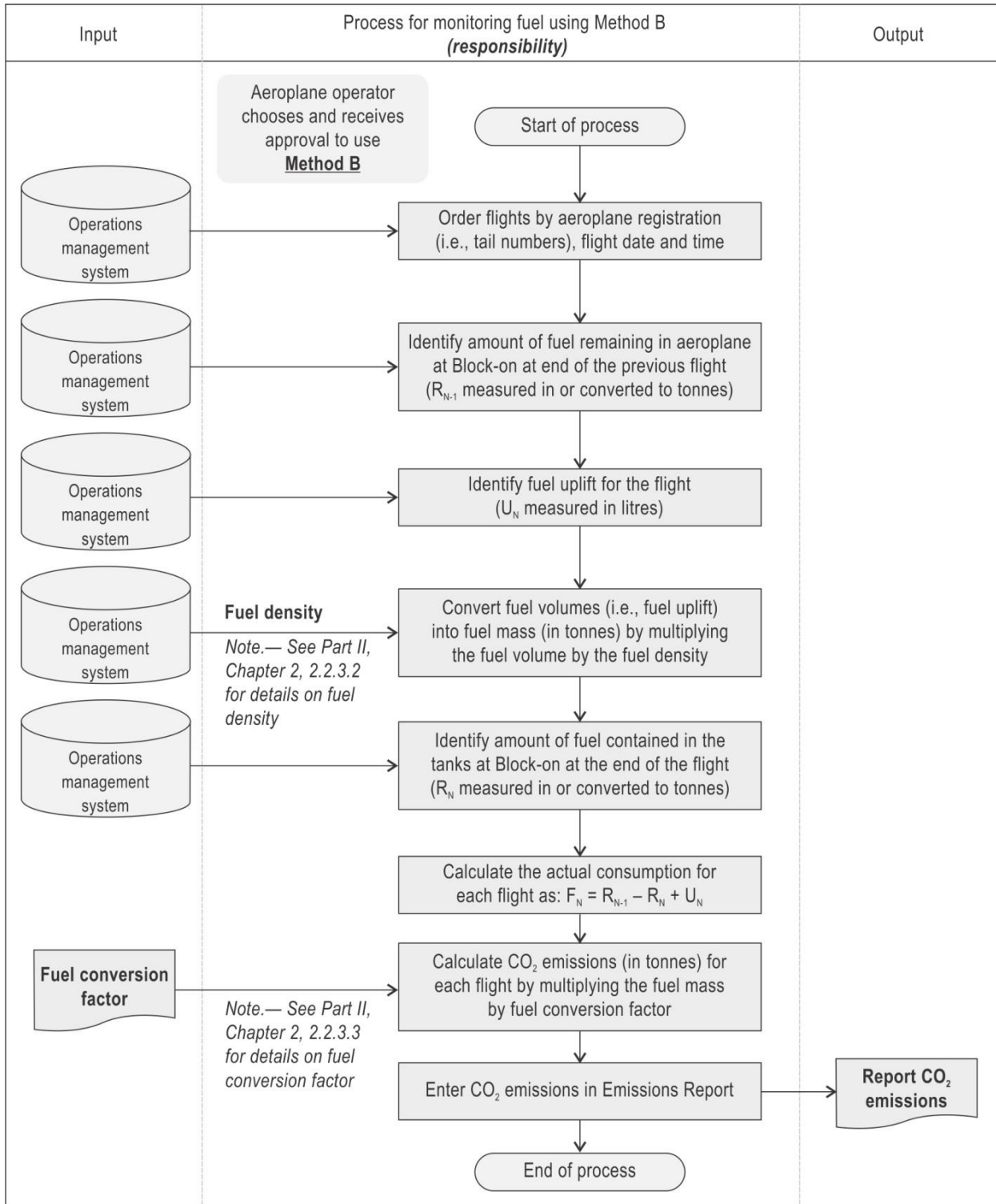


Figure C-3

Monitoring fuel use by flight using Method B

Note: References in this Attachment refer to ICAO Annex 16, Part IV.

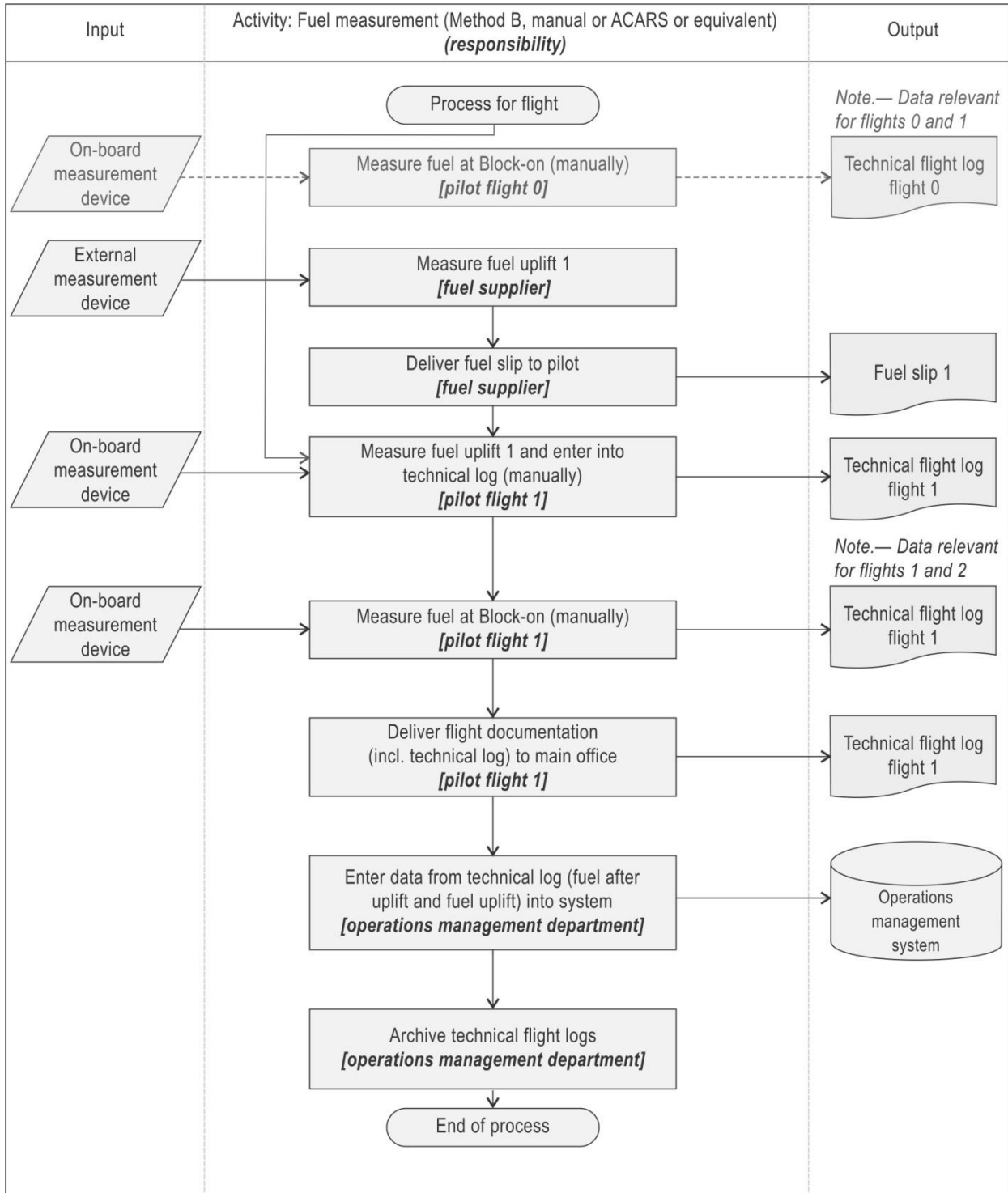


Figure C-4

Collection of required data to implement Method B with fuel uplift (manual process)

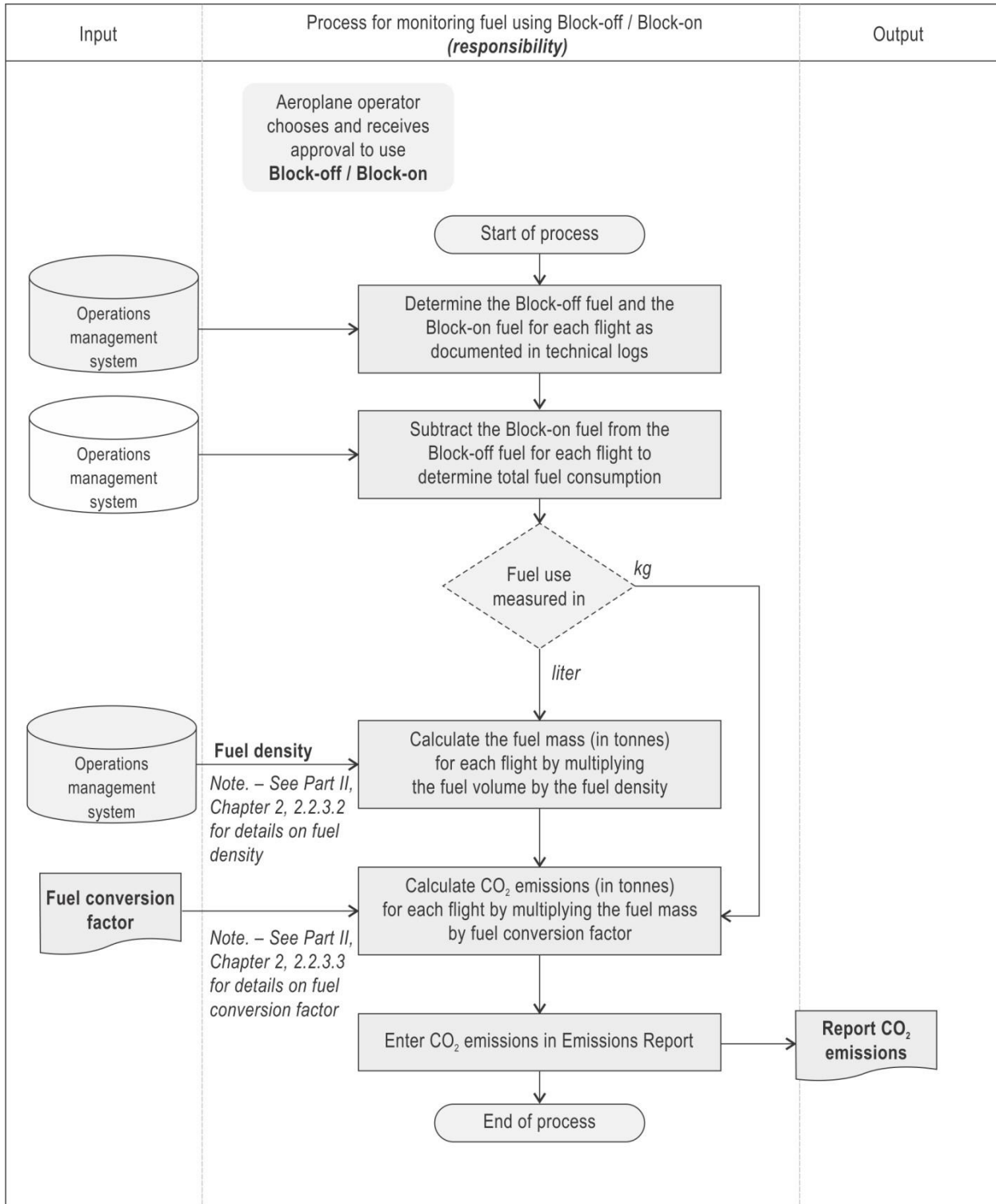


Figure C-5

Monitoring fuel use by flight using Block-off / Block-on

Note: References in this Attachment refer to ICAO Annex 16, Part IV.

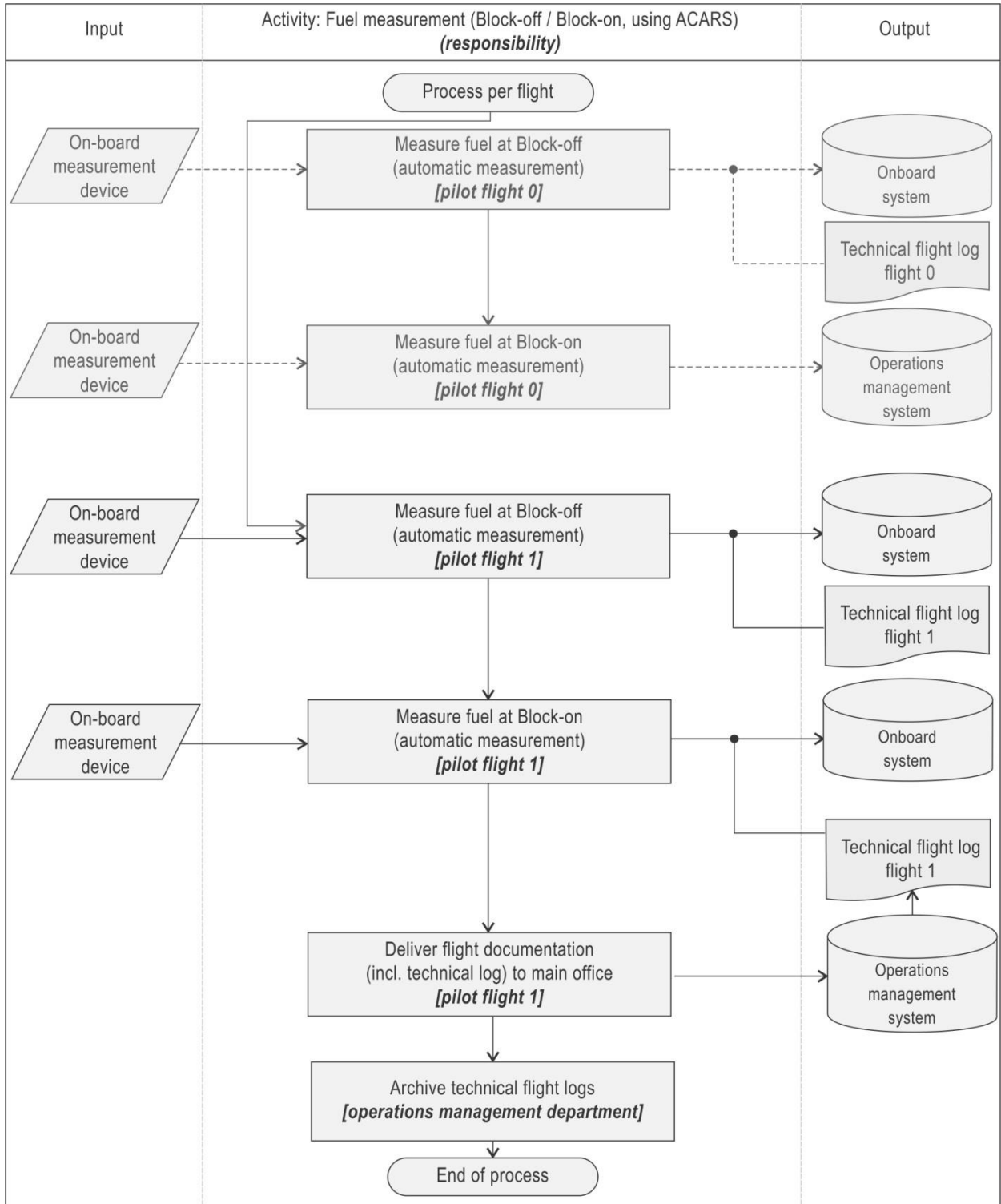


Figure C-6

Collection of required data to implement Block-off / Block-on

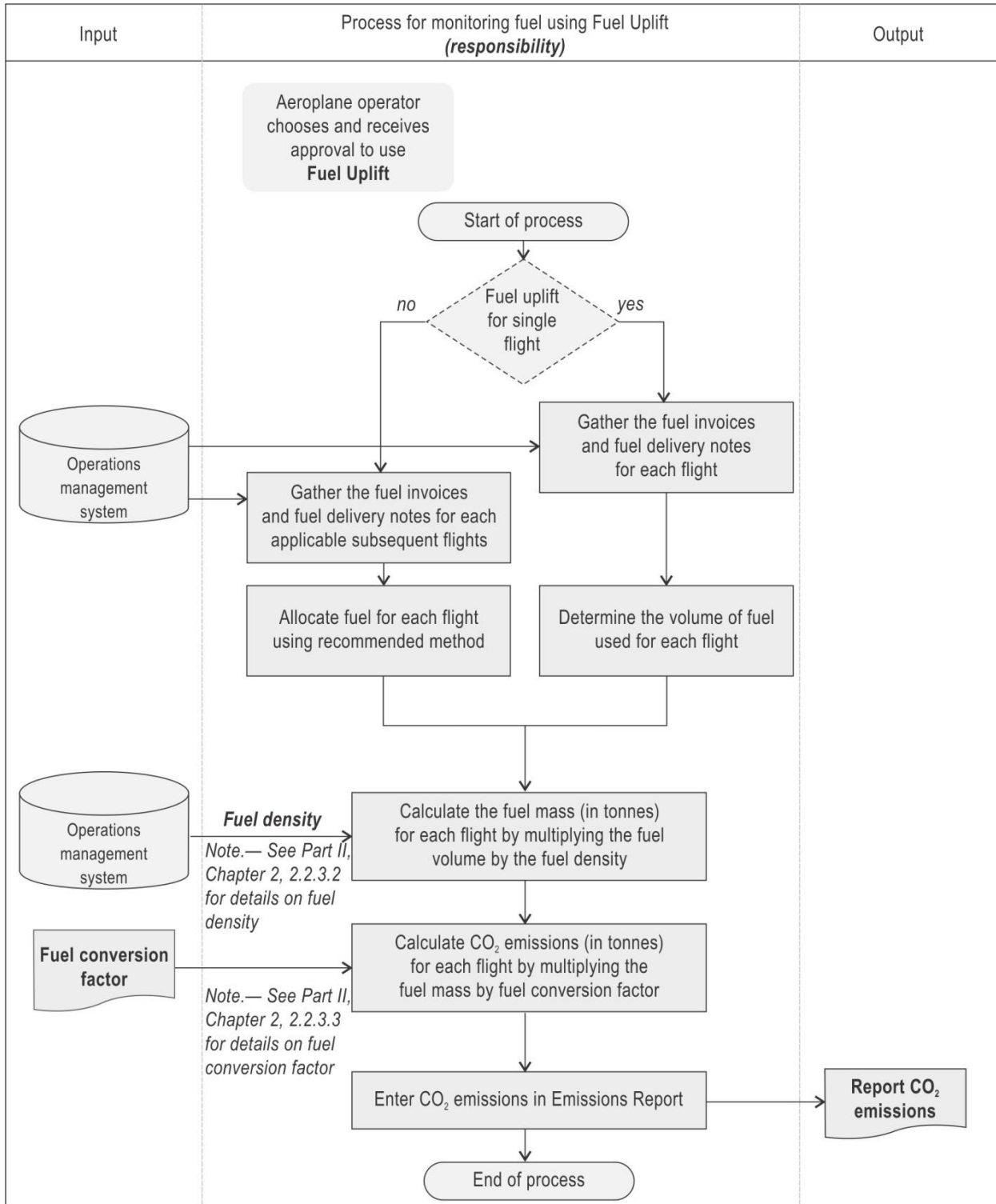


Figure C-7

Monitoring fuel use by flight using Fuel Uplift

Note: References in this Attachment refer to ICAO Annex 16, Part IV.

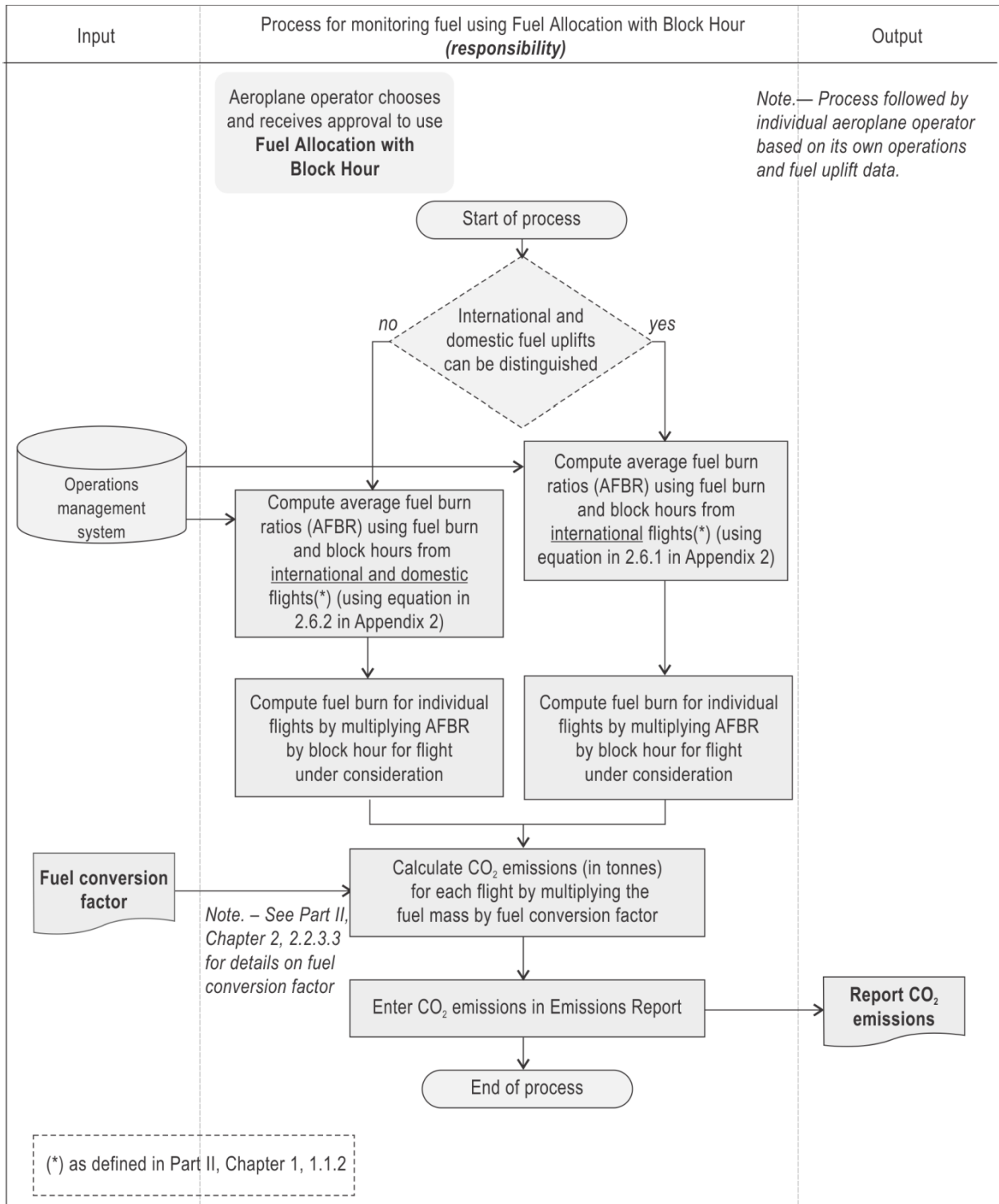


Figure C-8

Monitoring fuel use by flight using Fuel Allocation with Block Hour

Note: References in this Attachment refer to ICAO Annex 16, Part IV.