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THE CIVIL AVIATION ACT,
(CAP. 80)

REGULATIONS

THE CIVIL AVIATION (ENVIRONMENTAL PROTECTION BY CARBON OFFSETTING
AND REDUCTION SCHEME FOR INTERNATIONAL AVIATION) REGULATIONS, 2026

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THE CIVIL AVIATION ACT,
(CAP. 80)

REGULATIONS

(Made under section 5)

THE CIVIL AVIATION (ENVIRONMENTAL PROTECTION BY CARBON OFFSETTING AND REDUCTION SCHEME FOR INTERNATIONAL AVIATION) REGULATIONS, 2026

PART I
PRELIMINARY PROVISIONS

Citation 1. These Regulations may be cited as the Civil Aviation (Environmental Protection by Carbon Offsetting and Reduction Scheme for International Aviation) Regulations, 2026.

Application 2.-(1) These Regulations shall apply to aeroplane operators engaged in international air navigation in relation to-

- (a) monitoring, reporting and verification of an aeroplane operator's annual carbon dioxide emissions greater than 10,000 tonnes generated from use of aeroplane with a maximum certificated take-off mass greater than 5,700 kg, as identified in accordance with regulation 4(1), on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights;
- (b) carbon dioxide offsetting requirements, from 1 January 2021 to 31 December 2035, to an aeroplane operator with international flights between CORSIA participating states as prescribed by the Authority; and
- (c) emission units generated by eligible programmes under Part VI, to an aeroplane operator who is subject to offsetting requirements prescribed under these Regulations.

(2) These Regulations shall not apply to international

flights, as identified under regulation 4(1), preceding or following a humanitarian, medical or firefighting flight if 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:

Provided that, the aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the Authority.

Interpretati
on
Cap. 80

3. In these Regulations, unless the context otherwise requires-

“Act” means the Civil Aviation Act;

“administrative partnership” means delegation of administering tasks from one state to another state;

“aerodrome” has the meaning ascribed to it under the Act;

“aerodrome pair” means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome;

“aeroplane” means 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” means-

(a) a person identified in item 4 relating to name of owner and item 5 relating to address of owner on the certificate of registration of an aeroplane; or

(b) a person, organisation or enterprise identified in items 4a and 4b on the certificate of registration of an aeroplane provided the selected basis of registration is “ownership of aircraft” or otherwise through item 5 of such certificate;

“air operator certificate” means a certificate authorising an operator to carry out specified commercial air transport operations;

“conversion process” means a type of technology used to convert a feedstock into aviation fuel;

“CORSIA” means Carbon Offsetting and Reduction Scheme for International Aviation;

“CORSIA Central Registry” means data base used by the

- Authority to submit CORSIA specific information and data to International Civil Aviation Organisation;
- “CORSIA eligible fuel” means 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” means a fossil based aviation fuel that meets the CORSIA sustainability criteria;
- “CORSIA sustainable aviation fuel” means a renewable or waste derived aviation fuel that meets the CORSIA sustainability criteria;
- “domestic flight” means operation of an aircraft from take-off at an aerodrome of a state or its territories and landing at an aerodrome of the same state or its territories;
- “emissions monitoring plan” means a collaborative tool which the Authority and air operators use to identify the most appropriate means and methods for carbon dioxide emission monitoring and facilitate the reporting of the required information to the Authority;
- “feedstock” means a type of unprocessed raw material used for the production of aviation fuel;
- “flight plan” means a specified information provided to air traffic services units, relative to an intended flight or portion of a flight of an aircraft;
- “fuel uplift” means 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” means 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);
- “ICAO” means the International Civil Aviation Organisation;
- “international flight” means the operation of an aircraft from take-off at an aerodrome of one state or its territories, and landing at an aerodrome of another state or its territories;
- “material change” means a change to the information presented

in the emission monitoring plan that would affect the status or eligibility of the aeroplane operator or affect the decision by the Authority in respect to emissions monitoring requirements;

“national accreditation body” means a body authorised by a state which attests that a verification body is competent to provide specific verification services;

“new entrant” means 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” means 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” means a person engaged in or offering to engage in an aircraft operation;

“reporting period” means a period which commences on 1 January and finishes on 31 December in a given year for which an aeroplane operator or state reports required information;

“state pair” means a group of two States composed of a departing State or its territories and an arrival State or its territories;

“verification body” means 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; and

“verification team” means 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.

PART II ADMINISTRATION

Attribution
of
international
flights to
aeroplane
operator

4.-(1) An aeroplane operator shall identify international flights as defined in these Regulations that are attributed to it.

(2) Subject to subregulation (1), two or more consecutive flights operated under the same flight number shall be considered as separate flights for purposes of these Regulations.

(3) The attribution of a specific international flight to an aeroplane operator shall be determined through-

(a) the ICAO designator, when item 7 of the flight plan contains the ICAO designator, that flight shall be attributed to the aeroplane operator that has been assigned this designator; or

(b) the registration marks, when item 7 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 or equivalent, issued by a state, that flight shall be attributed to the aeroplane operator that holds the air operator certificate or equivalent.

(4) Where the aeroplane operator of a flight has not been identified as in subregulation 3(a) or (b), that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator.

(5) Subject to subregulations (3) and (4), processes for attributing a flight to an aeroplane operator shall be as set out in the Seventh Schedule.

(6) Aeroplane owners referred to in subregulation (4) shall, whenever required by the Authority, provide all information necessary to identify the actual aeroplane operator of a flight.

(7) The aeroplane operator may, by contract, delegate the administrative requirements to a third party, provided that, such delegation is not to the same entity as the verification body.

(8) Notwithstanding the provision of subregulation (7), an operator shall not delegate liability for compliance.

(9) The Authority shall ensure the correct attribution of an international flight departing from an aerodrome in its territory to an aeroplane operator using the approach in

subregulations (3) and (4) and perform the required order of magnitude checks to ensure the completeness of reported data as described in regulation 22(6).

Attribution
of aeroplane
operator to
state

5.-(1) An aeroplane operator engaged in international flights to which these Regulations apply, shall identify the state to which the flight is attributed to in accordance with the approach specified in subregulation (3).

(2) The Authority shall ensure the correct attribution of an aeroplane operator in accordance with the approach in subregulation (3).

(3) The attribution of an aeroplane operator to a state shall be determined through-

(a) the ICAO designator, where the aeroplane operator has an ICAO designator, the state to which the aeroplane operator fulfils its requirements under these Regulations shall be the notifying state;

(b) the air operator certificate, where the aeroplane operator does not possess an ICAO designator, but has a valid air operator certificate or equivalent, the state to which the aeroplane operator fulfils its requirements under these Regulations shall be the state that issued the air operator certificate or equivalent; or

(c) the place of juridical registration-

(i) where the aeroplane operator does not possess an ICAO designator or air operator certificate, the state where the aeroplane operator is registered as juridical person shall be the state to which the aeroplane operator fulfils its requirements under these Regulations; and

(ii) where the aeroplane operator is a natural person, the state of residence and registration of this person shall be the state to which the aeroplane operator fulfils its requirements under these Regulations.

(4) Where the aeroplane operator changes its ICAO designator, air operator certificate or equivalent 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 such state shall become the state to which the aeroplane operator fulfils its requirements under these Regulations at the start of the next compliance period.

(5) An aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in the same state 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.

(6) The aeroplane operator shall be required to provide evidence to the Authority in the aeroplane operator's emissions monitoring plan to demonstrate that the subsidiary aeroplane operator is wholly owned.

(7) The Authority shall submit to ICAO a list of aeroplane operators which are attributed to it according to the requirements as specified in the Fifth Schedule and in accordance with the timeline specified in the Fourth Schedule.

State
requirements

6.-(1) The Authority shall not approve aeroplane operator compliance unless the operator provides satisfactory evidence that it meets requirements that are at least equal to the applicable standards specified in these Regulations.

(2) The Authority shall not delegate enforcement of the requirements in these Regulations or their administrative tasks towards ICAO, to another state.

(3) The Authority may delegate administration processes of these Regulations to another contracting state through an administrative partnership based on bilateral agreement among the respective states.

(4) The state providing capacity support through an administrative partnership referred to under subregulation (3) shall notify ICAO about the contracting administering authorities, affected aeroplane operators, scope and duration of the administrative partnership and a copy of the bilateral agreement.

(5) The Authority shall not delegate a state to provide administering tasks unless it is satisfied that such state has the required resources to offer such services.

(6) Subject to subregulations (3), (4) and (5), the state receiving capacity support shall advise the aeroplane operators attributed to it of the administrative arrangements prior to start of the administrative partnership and any potential changes thereafter.

(7) The state 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.

(8) The Authority shall submit to ICAO a list of verification bodies accredited in the state according to the requirements as set out in the Fifth Schedule, and in accordance with the timeline specified in the First Schedule.

(9) The Authority may submit updates to this list to ICAO on a more frequent basis.

Record
keeping

7.-(1) An aeroplane operator shall keep records relevant to demonstrating compliance with Part III, IV and V, for a period of ten years.

(2) The aeroplane operator shall keep records relevant to its carbon dioxide emissions per state pair during the 2019-2020 period in order to cross-check its offsetting requirements calculated by the Authority during the 2030-2035 compliance periods.

(3) The Authority shall keep records relevant to the aeroplane operator's carbon dioxide 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.

Compliance
periods and
timeline

8. The Authority and aeroplane operator shall comply with the requirements of Part III, IV and V in accordance with the timeline specified in the First Schedule.

Equivalent
procedures

9.-(1) The use of equivalent procedures in lieu of the procedures specified in these Regulations shall be approved by the Authority of the state to which the aeroplane operator has been attributed in accordance with regulation 4.

(2) The Authority shall approve the equivalent procedures under subregulation (1) if they demonstrably meet the requirements of these Regulations.

PART III
MONITORING, REPORTING AND VERIFICATION OF
AEROPLANE OPERATOR ANNUAL CARBON DIOXIDE
EMISSIONS

(a) Applicability of Monitoring, Reporting, Verification Requirements and Exemptions

Applicability of monitoring, reporting and verification requirements

- 10.** This part shall apply to-
- (a) an aeroplane operator specified under regulation 2(1); and
 - (b) a new entrant aeroplane operator from the year after it meets the requirements specified under regulation 2(1).

Exemption

11. Subject to regulation 2, international flights dealing with humanitarian, medical and firefighting flights and international flights 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 shall be exempted from these Regulations.

Monitoring, reporting and verification requirements

12.-(1) The aeroplane operator and the Authority shall use relevant guidance material on location indicators, which contains the latest list of aerodromes and the state they are attributed to when considering whether a flight is international or domestic.

(2) The procedures for demonstrating compliance with CORSIA used by the aeroplane operator shall be those specified by the Authority in the applicable guidance material.

(3) The aeroplane operator shall engage the Authority for guidance when its annual carbon dioxide emissions from international flights is close to the threshold as specified in regulation 2(1).

(4) The Authority shall 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.

(5) The aeroplane operator with annual carbon dioxide emissions below the threshold may voluntarily engage with the Authority of the state to which it is attributed.

(6) The aeroplane operator that was within the scope of applicability the previous year but falls outside of scope in the given year, shall notify the Authority to which it is attributed of the change in its status.

(b) Monitoring of Carbon Dioxide Emissions

Eligibility of monitoring methods

13.-(1) An aeroplane operator shall monitor and record its fuel use from international flights, in accordance with an eligible monitoring method specified in subregulation (2) and approved by the Authority to which it is attributed.

(2) Upon approval of the emissions monitoring plan by the Authority, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period.

(3) The Authority shall provide aeroplane operator with guidance material on eligibility of monitoring methods, and associated thresholds and related metrics.

(4) The aeroplane operator that meets the requirements in subregulation (1) and (3) after 1 January 2021 for the first time without qualifying as a new entrant may use either a Fuel Use Monitoring Method, as set out in the Second Schedule, or the ICAO CORSIA carbon dioxide estimation and reporting tool, as set out in the Third Schedule, in the year when it first meets the requirements in subregulation (1) and (3) in (year y).

(5) The aeroplane operator that meets the

requirements in subregulation (1) and (3) after 1 January 2021 for the first time without qualifying as a new entrant and does not have sufficient information to use a fuel use monitoring method, as defined in the Second Schedule, the Authority shall, at its discretion, approve the use of the ICAO CORSIA carbon dioxide estimation and reporting tool for a period lasting no later than 30 June in the year after the aeroplane operator first meets the requirements in subregulation (1) and (3) in the (year y + 1).

Monitoring of carbon dioxide emissions for 2019-2020 period

14.-(1) An aeroplane operator with annual carbon dioxide emissions from international flights greater than or equal to 500 000 tonnes shall use a fuel use monitoring method as specified in the Second Schedule.

(2) The aeroplane operator with annual carbon dioxide emissions from international flights of less than 500 000 tonnes shall use either a fuel use monitoring method or the ICAO CORSIA carbon dioxide²² estimation and reporting tool, as specified in the Second and Third Schedules respectively.

(3) Where the aeroplane operator's annual carbon dioxide 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 monitoring method chosen in accordance to subregulation (2) during 2020 period.

(4) The aeroplane operator shall 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 carbon dioxide emissions during the 2021-2023 period.

(5) Where the aeroplane operator does not have an approved emissions monitoring plan as of 1 January 2019, it shall monitor and record its carbon dioxide emissions in accordance with the eligible monitoring method outlined in the emissions monitoring plan that it shall submit, or has submitted, to the Authority.

(6) Where the aeroplane operator's emissions monitoring plan, specified in regulation 17 is determined to be incomplete or inconsistent with the eligible fuel use monitoring method specified in the Second Schedule to these Regulations, 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.

Monitoring of carbon dioxide emissions for 2021-2035 period

15.-(1) An aeroplane operator, with annual carbon dioxide emissions from international flights subject to offsetting requirements specified in regulations 2 and 4(2), of greater than or equal to 50,000 tonnes, shall use a fuel use monitoring method as specified in the Second Schedule for these flights.

(2) The aeroplane operator shall use either a fuel use monitoring method, as specified in the Second Schedule, or the ICAO carbon dioxide estimation and reporting tool, as specified in the Third Schedule for international flights not subject to offsetting requirements as specified in regulation 2.

(3) An aeroplane operator, with annual carbon dioxide emissions from international flights subject to offsetting requirements, specified in regulation 2, of less than 50,000 tonnes, shall use either a fuel use monitoring method or the ICAO carbon dioxide estimation and reporting tool specified in the Second and Third Schedules respectively.

(4) Where the aeroplane operator's annual carbon dioxide emissions from international flights subject to offsetting requirements, specified in regulations 2 and 4(1) 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).

(5) Subject to subregulation (4), the aeroplane operator shall change to a fuel use monitoring method, as specified in the Second Schedule, on 1 January of year (y+3).

(6) Where the aeroplane operator's annual carbon dioxide emissions from international flights subject to offsetting requirements, specified in regulation 2 and 4(1), 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 1 January of year (y+3).

(7) Subject to subregulation (6), where the aeroplane operator chooses to change its monitoring method, it shall submit an updated emissions monitoring plan by 30 September of year (y+2).

Emissions
monitoring plan

16.-(1) An aeroplane operator shall submit an emissions monitoring plan to the Authority for approval in accordance with the timeline specified in the First Schedule.

(2) The emissions monitoring plan shall contain the information specified in the Fourth Schedule.

(3) 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 specified in regulation 2.

(4) The aeroplane operator shall re-submit the emissions monitoring plan to the Authority for approval if a material change is made to the information contained within the emissions monitoring plan.

(5) The aeroplane operator shall inform the Authority of changes, such as change in corporate name or address, that would affect the Authority's oversight, even if the changes do not fall within the definition of a material change as specified in technical guidance material.

(6) Where the aeroplane operator's emissions monitoring plan is determined to be incomplete or inconsistent with the emissions monitoring plan requirements specified in the Fourth Schedule, the Authority shall engage with the aeroplane operator to resolve outstanding issues and shall 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.

(7) The aeroplane operator that meets the requirements in regulation 13(1) and (3) after 1 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 regulation 13(1) and (3), from international flights identified in regulation 4(1), and the Authority shall approve it within two months of receiving a complete emissions monitoring plan in accordance with the Fourth Schedule.

(8) In cases where the aeroplane operator that meets the requirements in regulation 13(1) and (3), after 1 January 2021 for the first time without qualifying as a new entrant falls into scope of regulation 2 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.

(9) In cases where aeroplane operator meets the requirements in regulation 13 (1) and (3) after 1 January 2021 for the first time without qualifying as a new entrant falls into scope of regulation 2 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 may determine how much, if any, flexibility is needed to meet the deadlines for submitting an emission monitoring plan, approval of the emissions monitoring plans and completion of the verification process.

(10) The aeroplane operator may engage with the Authority well before falling into scope and to include emissions monitoring plan development 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.

(11) For the purpose of this regulation “material change” includes a change in 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 applicable requirements, as specified in the applicable technical guidance material.

Calculation of carbon dioxide emissions from aeroplane fuel use

17.-(1) An 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) The aeroplane operator shall record the fuel density, which may be an actual or a standard value of 0.8 kg per litre that is used for operational and safety reasons such as an operational flight or technical log.

(3) Subject to subregulation (2), the procedure for informing the use of actual or standard density shall be detailed in the emissions monitoring plan along with a reference to the relevant aeroplane operator documentation.

(4) The aeroplane operator using a fuel use monitoring method, specified in the Second Schedule, shall determine the carbon dioxide emissions from international flights using the following equation:

$$CO_2 = \sum_f M_f * FCF_f$$

where:

CO₂ = Carbon dioxide 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 and 3.10 (in kg CO₂/kg fuel) for AvGas or Jet-B fuel.

Monitoring of CORSIA eligible fuels claims

18.-(1) An 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 ICAO CORSIA website.

(2) The aeroplane operator who 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 prescribed by the Authority.

(3) Subject to subregulation (2), the aeroplane operator shall ensure that the certification schemes meet the requirements specified by the Authority.

(4) Where the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA sustainability criteria, the fuel used shall not be accounted for as CORSIA eligible fuel.

(c) Reporting of Carbon Dioxide Emissions

Reporting of
carbon dioxide
emissions

19.-(1) An aeroplane operator shall submit to the Authority a copy of the verified emissions report for approval and a copy of the associated verification report in accordance with the timeline specified in the First Schedule.

(2) The Authority shall determine the level of aggregation, state pair or aerodrome pair for which an aeroplane operator shall report the number of international flights and carbon dioxide emissions in the emissions report template specified in the Fifth Schedule.

(3) The Authority shall inform an aeroplane operator whether the emissions report shall be reported at the level of state pair or aerodrome pair during the approval process for the emissions monitoring plan.

(4) The emissions report shall contain the information specified in the Fifth Schedule.

(5) Subject to subregulation (4), an aeroplane operator that uses the ICAO CORSIA carbon dioxide estimation and reporting tool shall not be required to report on the type and mass of fuel used.

(6) The aeroplane operator shall use the

standardised emissions report template approved by the Authority on the procedures for demonstrating compliance with CORSIA.

(7) Where the aeroplane operator reports its consolidated emissions from international flights during the 2019-2020 period, including subsidiary aeroplane operators, disaggregated data relating to each subsidiary aeroplane operator shall be appended to the main emissions report.

(8) The aeroplane operator shall submit to the Authority an emission report as specified in the Fifth Schedule.

(9) In specific circumstances where the aeroplane operator operates a very limited number of state pairs that are subject to offsetting requirements, or a very limited number of state pairs that are not subject to offsetting requirements, the aeroplane operator may request in writing to the Authority that such data is not published at the aeroplane operator level, explaining the reasons why disclosure would harm its commercial interests and based on this request, the Authority shall determine whether this data is confidential.

(10) 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 is not published at state pair level, explaining the reasons why disclosure would harm their commercial interests and based on this request, the Authority shall determine whether this data is confidential.

(11) In the application of subregulations (9) and (10), the annual carbon dioxide emissions of an aeroplane operator on a given state pair shall be considered as commercially sensitive if they are determined using a fuel use monitoring method as described in the Second Schedule.

Annual

20.-(1) The Authority shall calculate and inform

reporting of carbon dioxide emissions by Authority

each of the aeroplane operators about their average total annual carbon dioxide emissions during the 2019 and 2020 period, in accordance with the timeline specified in the First Schedule.

(2) The Authority shall submit a report to ICAO in accordance with the timeline specified in the First Schedule and such report shall contain the information specified in the Fifth Schedule.

(3) The Authority shall inform ICAO of any reported data deemed confidential in accordance with regulation 19(9) and (10).

(4) The Authority shall aggregate all aeroplane operator data which is deemed confidential in accordance with regulation 19(9) and (10) without attribution to the specific aeroplane operator and submit to ICAO for inclusion in the CORSIA Central Registry.

Reporting of CORSIA eligible fuels

21.-(1) An aeroplane operator shall subtract CORSIA eligible fuels traded or sold to a third party from its total reported quantity of CORSIA eligible fuels.

(2) The aeroplane operator shall provide a declaration of all other greenhouse gases 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 other schemes.

(3) An aeroplane operator shall not claim emissions reductions from the use of CORSIA eligible fuels in the emissions report, unless it provides the information described in the Fifth Schedule, within a given compliance period for all CORSIA eligible fuel received by a blender at the end of that compliance period.

(4) The information provided under subregulation (3) shall be through the blend point and shall include information received from both the neat fuel producer and the fuel blender.

(5) The aeroplane operator shall make CORSIA eligible fuel claims-

(a) on an annual basis in order to ensure all

documentation is dealt with in a timely manner;
or

- (b) within a given compliance period for all CORSIA eligible fuel received by a blender within that compliance period specified in the First Schedule.

(6) The aeroplane operator and the Authority shall determine what flexibility, if any, is needed in terms of submitting reports for blending that occurs in the second half of the final year of a compliance period.

(7) Where the aeroplane operator purchases fuel from a supplier downstream from the fuel blender, the aeroplane operator shall obtain from the fuel supplier 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 in accordance with the requirements of Part III.

(d) Verification of Carbon Dioxide Emissions

Annual
verification of
aeroplane
operator's
emissions report

22.-(1) An aeroplane operator shall engage an accredited verification body for the verification of its annual emissions report.

(2) The aeroplane operator shall, before engaging a verification body, conduct a check to confirm the verification body's accreditation status in respect to CORSIA.

(3) The aeroplane operator shall be required to perform an internal pre-verification of its emissions report prior to the verification by a verification body.

(4) A verification body shall conduct the verification in accordance with the applicable ISO 14064-3:2019 standards on "Greenhouse gases— Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions" and the relevant requirements specified in the Sixth Schedule.

(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 specified in the First Schedule.

(6) The Authority shall perform an order of magnitude check of the emissions report in accordance with the timeline specified in the First Schedule.

(7) For the purpose of facilitating order of magnitude checks and ensuring the completeness of reported data, and where necessary, supporting the implementation of the requirements of these Regulations, the Authority shall share, upon agreement with another state, specific data and information contained in the aeroplane operator's emissions report for aeroplane operators performing flights to and from the requesting state.

(8) Subject to regulation 4(1), the data and information shall include the name of aeroplane operator, reporting year, number of international flights per aerodrome pair or state pair and aeroplane and emissions data.

(9) The Authority shall inform concerned aeroplane operators on the requests for data sharing and in the absence of an agreement between the two states, the information shall not be disclosed to third parties.

(10) The Authority shall share, upon a justified request from another state, data on aeroplane operators where the request relates to the correct attribution of flights to aeroplane operators.

(11) Subregulation (10) shall apply to leased aeroplanes where there is a risk of incorrect attribution of flights due to the complexity of leasing and parent or subsidiary arrangements between aeroplane operators.

(12) Without prejudice to subregulation (11), the Authority shall provide flight information from systems such as air traffic management to another state, especially in cases where the flight is between two states which does not include the state to which the aeroplane operator is attributed and such data shall include origin and

destination aerodromes, aircraft type, flight date and time.

(13) The Authority shall provide the name of the verification body used to verify each emissions report upon a request for information disclosure.

Verification
body and
national
accreditation
body

23.-(1) A verification body shall be accredited to ISO/IEC 17029:2019, ISO 14065:2020 and the relevant requirements specified in the Sixth Schedule by a national accreditation body, in order to be eligible to verify the emissions report of the aeroplane operator.

(2) Subject to these Regulations, an aeroplane operator may engage a verification body accredited in another state.

(3) A national accreditation body shall be working in accordance with ISO/IEC 17011:2017, titled “Conformity assessment – General requirements for accreditation bodies accrediting conformity assessment bodies” and the Sixth Schedule.

Verification of
CORSIA
eligible fuels

24.-(1) An aeroplane operator shall provide information on fuel purchases, transaction reports, fuel blending records and sustainability credentials as documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.

(2) The aeroplane operator or the designated representative of the aeroplane operator shall have audit rights of the production records for the CORSIA eligible fuels that it purchases.

(3) Where an audit provision is triggered, and an audit of the fuel producer is undertaken, the aeroplane operator shall 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 internal processes of the fuel producer for the purpose of these Regulations.

(4) The quality control assurances of CORSIA eligible fuel producers shall include declarations or process certifications, with periodic audits by verifiers,

purchasers or trusted entities.

(5) Subject to subregulation (4), the aeroplane operator shall be required to demonstrate through 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.

(6) Purchasers and the Authority may elect to independently audit the production records of the CORSIA eligible fuel producer in order to provide further assurance.

(7) Aeroplane operator shall establish CORSIA eligible fuel procurement controls to enable audit rights for fuel purchasers, aeroplane operators or their designated representatives.

PART IV DATA GAPS

Filling data gaps

25.-(1) The aeroplane operator using a fuel use monitoring method, as specified in the Second Schedule, shall fill data gaps using the ICAO carbon dioxide estimation and reporting tool as specified in the Third Schedule, provided that the data gaps during a compliance period do not exceed the following thresholds:

- (a) in the case of the 2021-2035 period, 5 percent of international flights subject to offsetting requirements; and
- (b) in the case of the 2019-2020 period, 5 percent of international flights.

(2) The aeroplane operator shall correct discrepancies identified with the data and information management system within the compliance timelines specified in the Fourth Schedule to mitigate ongoing data gaps and system weaknesses.

(3) Where the aeroplane operator realises it has data gaps and system weaknesses that exceed the threshold in subregulation (1), it shall engage with the Authority to take remedial action.

(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 for the 2021- 2035 period, that had data gaps, and provide an explanation to the Authority in their annual emissions report.

(5) The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the emissions report to the Authority.

Failure to
provide annual
emission reports

26.-(1) Where the aeroplane operator does not provide its annual emissions report in accordance with the timeline specified in the First Schedule, the Authority shall engage with the aeroplane operator to obtain the necessary information.

(2) Where the Authority fails to obtain the information specified in subregulation (1), it shall estimate the aeroplane operator's annual emissions using the ICAO CORSIA estimation reporting tool as specified in the Third Schedule.

(3) Where the Authority does not provide its annual aggregated emissions report to ICAO in accordance with the timeline specified in the First Schedule, the data provided by ICAO shall be used to fill these gaps and calculate the total sectoral carbon dioxide emissions in a given year and the sectoral growth factor as specified in Part V.

Error correction
to emissions
reports

27.-(1) Where an error in the aeroplane operator's reported emissions is identified by the Authority, the verification body or the aeroplane operator after the reported carbon dioxide emissions have been submitted to ICAO in accordance with the timeline specified in the First Schedule, the Authority shall update the reported carbon dioxide emissions to address the error.

(2) The Authority shall assess any implications with respect to the aeroplane operator's offsetting requirements in previous years and where necessary, make an adjustment to compensate for the error during the

compliance period in which the error has been identified.

(3) The Authority shall report an error in the aeroplane operator's carbon dioxide emissions and the follow up result of the related adjustment to ICAO.

(4) Adjustments shall not be made to the total sectoral carbon dioxide emissions or the sector's growth factor as specified in Part V to these Regulations, as a result of error correction to emissions reports.

PART V
CARBON DIOXIDE OFFSETTING REQUIREMENTS FROM
INTERNATIONAL FLIGHTS AND EMISSIONS REDUCTIONS
FROM THE USE OF CORSIA ELIGIBLE FUELS

Exception to
offsetting
requirement

28.-(1) Subject to regulation 2, the requirements of this Part shall not apply to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in regulation 2, or until its annual carbon dioxide emissions exceed 0.1 percent of total carbon dioxide emissions from international flights in 2019, whichever occurs earlier but shall be applicable in the subsequent year.

(2) Subject to subregulation (1), the Authority shall use the information on the total carbon dioxide emissions in 2019 from the ICAO document entitled "CORSIA 2020 Emissions", that is available on ICAO CORSIA website.

(3) The information under subregulation (2) shall be produced in accordance with the timeline described in the First Schedule.

(4) The Authority shall notify ICAO of their decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA according to the timeline described in the First Schedule.

(5) The Authority shall calculate the annual aeroplane operator's final carbon dioxide offsetting requirements based on the data reported in accordance with Part III, and the applicability requirements specified in regulations 29, 30 and 31 where applicable.

Carbon dioxide offsetting requirements

29.-(1) The Authority shall calculate, for each of the aeroplane operators the amount of carbon dioxide emissions required to be offset in a given year from 1 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 carbon dioxide emissions covered by regulation 2 and 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.

The sector's growth factor applicable for a given year (SGF_y) is given

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

Where;

SE_y = Total sectoral carbon dioxide emissions in the given year y

and

SE_{B,y} = Total annual sectoral carbon dioxide emissions during 2019 in given year y.

(2) The sector's growth factor applicable for 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 carbon dioxide emissions covered in the given year y and SE_{B,y} = 85% of total annual sectoral carbon dioxide emissions in 2019 covered in the given

year y.

Note 2.- Sectoral emissions each year (SE_y) do not include the carbon dioxide emissions from new entrants during their exception period.

Note 3.- As the States which form the “CORSIA States for Chapter 3 State Pairs”, as defined by 3.1, change over time, the 85% of total annual sectoral carbon dioxide emissions in 2019 covered by these State pairs in the given year y (SE_{B,y}) will be recalculated.

(3) The Authority shall calculate, for each of the aeroplane operators, the amount of carbon dioxide emissions required to be offset in a given year from 1 January 2024 to 31 December 2035 prior to consideration of the CORSIA eligible fuels, every year as follows:

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

where:

OR_y = Aeroplane operator’s offsetting requirements in the given year y;

OE_y = Aeroplane operator’s Carbon dioxide emissions in a given year y;

%S_y = Per cent Sectoral in the given year y;

%O_y = Per cent Individual in given year y where %O_y = (100% - %S_y);

SGF_y = Sector’s Growth Factor; and

OGF_y = Aeroplane operator’s Growth Factor.

Below is overview of Carbon dioxide offsetting requirements on a sectoral and individual basis

Year of applicability	%S_y	%O_y
1 January 2024 to 31 December 2029	100%	0%
1 January 2030 to 31 December 2032	100%	0%
1 January 2033 to 31	85%	15%

December 2035		
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(4) The Authority shall use the sector growth factor applicable for a given year (SGF_y) in the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” and this information shall be produced in accordance with the timeline specified in the First Schedule.

(5) The Authority shall calculate, when applicable, the aeroplane operator’s growth factor for a given year (OGF_y) in accordance with the carbon dioxide emissions from the verified emissions reports submitted by aeroplane operators as follows:

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

where:

OE_y = Total aeroplane operator’s CO₂ emissions in the given year y; and

OE_{B,y} = 85% total annual aeroplane operator’s CO₂ emissions in 2019 in the given year y.

(6) When an aeroplane operator does not have carbon dioxide emissions in 2019, and does not qualify as a new entrant, the Authority shall use a value of 10 000 tonnes of carbon dioxide as the OE_{B,y}.

(7) The Authority shall, upon calculating the offsetting requirements in a given year (OR_y) of each of the aeroplane operators, inform the aeroplane operators of its offsetting requirements according to the timeline specified in the First Schedule.

Emissions reductions from use CORSIA eligible fuels

30.-(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 3.16 kg CO₂/kg fuel for Jet-A fuel / Jet-A1 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 the Fifth Schedule to these Regulations;

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 fuel and equal to 95 gCO₂e/MJ for AvGas.

(2) Where a default life cycle emissions value is used, 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 subregulation (1).

(3) Where an actual life cycle emissions value is used, an approved sustainability certification scheme shall ensure that the methodology specified 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.

Total final carbon dioxide offsetting requirements

31.-(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 1 January 2021 to 31 December 2035, shall be calculated by the Authority as follows:

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

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.

(2) Where the sum of the aeroplane operator's offsetting requirements in the three years of a given compliance period ($OR_{2,C} + OR_{2,C} + OR_{3,C}$) is less than 3 000 tonnes of carbon dioxide, then the aeroplane operator has no offsetting requirements for the compliance period.

(3) Where the aeroplane operator's total final offsetting requirements during a compliance period FORc is negative, the aeroplane operator has no offsetting requirements for the compliance period and these negative offsetting requirements shall not be carried forward to subsequent compliance periods.

(4) The aeroplane operator's total final offsetting requirements during a compliance period, FORc shall be rounded up to the nearest tons of carbon dioxide.

(5) The Authority shall, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators, inform the aeroplane operator of its total final offsetting requirements according to the timeline specified in the First Schedule.

PART VI EMISSIONS UNITS

Applicability of emissions units

32.-(1) For purposes of these Regulations, an emissions unit shall represent one metric tons of carbon dioxide equivalent.

(2) This Part shall apply to an aeroplane operator who is subject to offsetting requirements in Part IV.

Cancelling CORSIA eligible emissions units

33.-(1) An aeroplane operator shall meet its offsetting requirements according to regulation 31(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.

(2) The CORSIA eligible emissions units shall be 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”.

(3) Subject to subregulation (2), 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 specified in the First Schedule; 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, specified in the First Schedule and such information for each cancelled CORSIA eligible emissions unit shall include the consolidated identifying information specified in the Fifth Schedule.

(4) For purposes of this regulation, “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 and this is sometimes also referred to as “retirement”, “cancelled”, “cancelling” or “cancellation”.

Reporting
emissions unit
cancellation

34.-(1) An aeroplane operator shall report to the Authority, the cancellation of CORSIA eligible emissions units carried out in accordance with regulation 33 to meet its total final offsetting requirements for a given compliance period, by submitting a copy of the verified emissions unit cancellation report for approval and a copy of the associated verification report.

(2) The emissions unit cancellation report shall contain information using the required fields defined in the Fifth Schedule and shall be submitted to the Authority according to the timeline specified in the First Schedule.

(3) The Authority shall report to ICAO in

accordance with the timeline specified in the First Schedule.

(4) The report referred to in subregulation (3) shall contain the information specified in the Fifth Schedule using an ICAO approved form.

(5) The Authority shall 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 operator; 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.

PART VII

VERIFICATION OF EMISSIONS UNIT CANCELLATION REPORT

Verification of
aeroplane
operator's
emissions unit
cancellation
report

35.-(1) An aeroplane operator shall engage a verification body for the verification of its emissions unit cancellation report.

(2) Subject to subregulation (1), the aeroplane operator may choose to use the same verification body engaged for the verification of its emissions report.

(3) A verification body shall conduct the verification according to ISO 14064-3:2019 and the relevant requirements specified in the Sixth Schedule.

(4) Where required by the verification body, the aeroplane operator shall provide access to relevant information on the cancellation of emissions units.

(5) Upon verification of the emissions unit cancellation 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 unit cancellation report and associated verification report to the Authority in accordance with the timeline specified in the First

Schedule.

(6) The Authority shall perform an order of magnitude check of the emissions unit cancellation report in accordance with the timeline specified in the First Schedule.

Verification
body and
national
accreditation
body

36.-(1) A verification body shall be accredited to ISO 17029:2019 and ISO 14065:2020 and the relevant requirements specified in the Sixth Schedule by a national accreditation body, in order to be eligible to verify the emissions unit cancellation report of an aeroplane operator.

(2) Subject to these Regulations, an aeroplane operator may engage a verification body accredited in another state.

(3) A national accreditation body shall work in accordance with ISO/IEC 17011:2017 and relevant requirements specified in the Sixth Schedule.

PART VIII EXEMPTIONS

Requirements
for application
for exemption

37.-(1) A person may apply to the Authority for an exemption from any provision of these Regulations.

(2) Unless in case of emergency, a person requiring exemptions from any provision of these Regulations shall make an application to the Authority at least sixty days prior to the proposed effective date, giving the following information:

- (a) name and contact address including electronic mail and fax, if any;
- (b) telephone number;
- (c) a citation of the specific requirement from which the applicant seeks exemption;
- (d) justification for the exemption;
- (e) a description of the type of operations to be conducted under the proposed exemption;
- (f) the proposed duration of the exemption;
- (g) an explanation of how the exemption would be

- in the public interest;
- (h) a detailed description of the alternative means by which the applicant will ensure a level of safety equivalent to that established by the regulation in question;
- (i) a safety risk assessment carried out in respect of the exemption applied for;
- (j) where the applicant handles international operations and seeks to operate under the proposed exemption, an indication whether the exemption would contravene these Regulations; and
- (k) any other relevant information that the Authority may require.

(3) Where the applicant seeks emergency processing of an application for exemption, the application shall contain supporting facts and reasons for not filing the application within the time specified in subregulation (2) and satisfactory reason for deeming the application an emergency.

(4) The Authority may, where it does not satisfy itself with the reasons given for the emergency, refuse in writing an application made under subregulation (3).

(5) The application for exemption shall be accompanied by a fee to be prescribed by the Authority.

Review and publication

38.-(1) The Authority shall review the application for exemption made under regulation 37 and upon being satisfied, publish a detailed summary of the application for comments, within a prescribed time, in either-

- (a) the *Gazette*;
- (b) aeronautical information circular; or
- (c) widely circulated newspaper.

(2) Where application requirements have not been fully complied with, the Authority shall request the applicant in writing, to comply with the necessary requirements prior to publication or making a decision.

(3) Where the request is for emergency relief, the Authority shall publish the decision as soon as possible

after processing the application.

Evaluation of request for exemption

39.-(1) Where the application requirements have been satisfied, the Authority shall conduct an evaluation of the request to-

- (a) determine whether an exemption is in the public interest;
- (b) determine, after a technical evaluation, whether the applicant's proposal would provide a level of safety equivalent to that established by the relevant regulation, although where the Authority decides that a technical evaluation of the request would impose a significant burden on the Authority's technical resources, the Authority may deny the exemption on that basis;
- (c) determine whether the grant of the exemption would contravene these Regulations; and
- (d) grant or deny the exemption based on the preceding elements, and with or without conditions.

(2) The Authority shall notify the applicant in writing of the decision to grant or deny the request and publish a detailed summary of its evaluation and decision.

(3) The summary referred to in subregulation (2) shall specify the duration of the exemption and any conditions or limitations of the exemption.

(4) Where the exemption affects a significant population of the aviation community of the United Republic, the Authority shall publish the summary in aeronautical information circular.

PART IX MISCELLANEOUS PROVISIONS

Offences and penalties

40. A person who contravenes any provision of these Regulations commits an offence and on conviction shall be liable to the penalty provided in the Act.

FIRST SCHEDULE

(Made under regulations (6(8), 8, 16(1), 19(1), 20(1) and (2), 21(5)(b), 22(5) and (6), 26(1) and (3), 27(1), 28(3) and (4), 29(4) and (7), 31(5), 33(3), 34(2) and (3) and 35(5) and (6))

ADMINISTRATION PROCEDURES

1. INTRODUCTION

The procedures specified in this schedule summarise administrative roles and responsibilities of the stakeholders involved in implementing CORSIA. Section 2 provides a list of activities, and the associated date by which the activities shall be completed.

2. COMPLIANCE PERIODS AND TIMELINE

Further information and guidance on timeline prior to 1 January 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).

2.1 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 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 monitoring of CO ₂ emissions, CO ₂ emissions for 2019 from international flights, and regulation 10.
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 regulation 16(1)

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30 April 2019	The state shall approve emissions monitoring plans, only once, unless there is a review, in accordance with regulation 16(1).
30 April 2019	The state shall submit a list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as a list of verification bodies accredited in the state in accordance with regulation 6(8).
31 May 2019	The state shall obtain and use the ICAO document titled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the state to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
1 January 2020 to 31 December 2020	The aeroplane operator shall monitor, in accordance with regulation 12, CO ₂ emissions for 2020 from international flights, specified in regulation 4 and regulation 10.
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 regulation 22(1).
	The aeroplane operator shall submit its emissions report for verification as soon as possible after completing its emissions report.
31 May 2020	The aeroplane operator and the verification body shall both independently submit, upon authorisation by the aeroplane operator, the verified emissions report and associated verification report for 2019 to the state in accordance with regulation 22(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 regulation 22(6), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.

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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 III of these Regulations from 1 January 2021 in accordance with regulation 28(4).</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 regulation. 29(1).</p>
1 August 2020	<p>The state shall obtain and use the ICAO document titled "CORSIA States for Chapter 3 State Pairs" applicable for the 2021 compliance year in accordance with regulation 28(1).</p>
31 August 2020	<p>The state shall submit required information regarding CO₂ emissions for 2019 to ICAO in accordance with regulation 20(2).</p>
30 November 2020	<p>The state shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).</p>
31 December 2020	<p>The state shall obtain and use the ICAO document titled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the state to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.</p>

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 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 regulation 12(1), CO ₂ emissions for 2021 from international flights, specified in regulation 4, and regulation 10.
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 regulation 22(1).
	The aeroplane operator shall submit its emissions report for verification as soon as possible after completing its emissions report.
31 May 2021	The aeroplane operator and the verification body shall both independently submit, upon authorisation by the aeroplane operator, the verified emissions report and associated verification report for 2020 to the state in accordance with regulation 22(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 regulation 22(6), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.
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 V of these Regulations from 1 January 2022 in accordance with regulation 28(4).
1 August 2021	The state shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2022 compliance year in accordance with regulation 28.
31 August 2021	The state shall submit required information

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	regarding CO ₂ emissions for 2020 to ICAO in accordance with regulation 20(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 regulation 20(1).
31 December 2021	The state shall obtain and use the ICAO document titled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
1 January 2022 to 31 December 2022	The aeroplane operator shall monitor, in accordance with regulation 12, CO ₂ emissions for 2022 from international flights, specified in regulation 4 and regulation 10.
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 regulation 22(1).
	The aeroplane operator shall submit its emissions report for verification as soon as possible after completing its emissions report.
30 April 2022	The aeroplane operator and the verification body shall both independently submit, upon authorisation by the aeroplane operator, the verified emissions report and associated verification report for 2021 to the state in accordance with regulation 22(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 regulation 26(5), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.

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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 III of these regulations from 1 January 2023 in accordance with regulation 28(4).
31 July 2022	The state shall submit required information regarding CO ₂ emissions for 2021 to ICAO in accordance with regulation 20(2).
1 August 2022	The state shall obtain and use the ICAO document titled “CORSIA states for Chapter 3 State Pairs” applicable for the 2023 compliance year in accordance with regulation 28.
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 regulation 29(1)
30 November 2022	<p>The state shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the state in accordance with regulation 6(8).</p> <p>The state shall calculate and inform aeroplane operators of offsetting requirements for 2021 in accordance with regulation 29(1) and based on a chosen formula in accordance with regulation 28(1).</p>
31 December 2022	The state shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on

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	the ICAO CORSIA website.
1 January 2023 to 31 December 2023	The aeroplane operator shall monitor, in accordance with regulation 12(1), CO ₂ emissions for 2023 from international flights, specified in regulation 4 and regulation 10.
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 regulation 22(1).
	The aeroplane operator shall submit its emissions report for verification as soon as possible after completing its emissions report.
30 April 2023	The aeroplane operator and the verification body shall both independently submit, upon authorisation by the aeroplane operator, the verified emissions report and associated verification report for 2022 to the State in accordance with regulation 22(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 regulation 23(5), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26(1).
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 V of these Regulations, from 1 January 2024 in accordance with regulation 28(4).
31 July 2023	The state shall submit required information regarding CO ₂ emissions for 2022 to ICAO in accordance with regulation 20(2).

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1 August 2023	The state shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2024 compliance year in accordance with regulation 28
31 October 2023	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2022 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” that is available on the ICAO CORSIA website in accordance with regulation 20(1).
30 November 2023	<p>The state shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the state in accordance with regulation 6(8).</p> <p>The state shall calculate and inform aeroplane operators of offsetting requirements for 2022 in accordance with regulation 29(1) and based on a chosen formula in accordance with regulation 28(1).</p>
31 December 2023	The state shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the state to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.

The time for verification of the aeroplane operator’s emissions report is shorter during the 2021-2023 period than the 2019-2020 period.

During the 2021-2023 period, states may determine the basis of the aeroplane operator offsetting requirements in accordance with regulation 30(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 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 regulation 12(1) CO ₂ emissions for 2024 from international flights, specified in regulation 4, and regulation 10.
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 regulation 22(1).
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation 22(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 regulation 22(6), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.
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 regulation 28(4).
31 July 2024	The State shall submit required information regarding CO ₂ emissions for 2023 to ICAO in accordance with regulation 20(2).

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1 August 2024	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2025 compliance year in accordance with regulation. 28.
31 October 2024	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2023 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation 29(1).
30 November 2024	The State shall calculate and inform aeroplane operators of offsetting requirements for 2023 in accordance with regulation 29(1). and based on a chosen formula in accordance with regulation 28(1).
	The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2021 to 2023 period in accordance with regulation 31(5).
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).
31 December 2024	The State shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
1 January 2025 to 31 December 2025	The aeroplane operator shall monitor, in accordance with regulation 12(1). CO ₂ emissions for 2025 from international flights, specified in regulation 4 and regulation 10.

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<p>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</p>	<p>The aeroplane operator shall cancel emissions units for compliance during the 2021 to 2023 period in accordance with regulation 33(1)</p>
<p>7 February 2025</p>	<p>The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2021-2023 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s) in accordance with regulation 33(3)(b).</p>
<p>1 December 2024 to 30 April 2025</p>	<p>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 regulation 35(1).</p>
<p>1 January 2025 to 30 April 2025</p>	<p>The aeroplane operator shall compile 2024 emissions data to be verified by a verification body, in accordance with regulation 22(1).</p>
	<p>The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</p>
<p>30 April 2025</p>	<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 2024 to the State in accordance with regulation 22(5).</p> <p>The aeroplane operator and the verification body shall both independently submit, upon</p>

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	<p>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 regulation 35(5).</p>
<p>1 May 2025 to 31 July 2025</p>	<p>The State shall conduct an order of magnitude check of the verified Emissions Report for 2024 in accordance with regulation 22(6) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.</p> <p>The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2021-2023 period in accordance with regulation 35(6).</p>
<p>30 June 2025</p>	<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 2026 in accordance with regulation 28(4).</p>
<p>31 July 2025</p>	<p>The State shall submit required information regarding CO₂ emissions for 2024 to ICAO in accordance with regulation 20(2).</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2021-2023 period in accordance with regulation 34(3).</p>
<p>1 August 2025</p>	<p>The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2026 compliance year in accordance with regulation 28(1).</p>

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31 October 2025	The State shall obtain and use the Sector's Growth Factor (SGF) for 2024 from the ICAO document titled "CORSA Annual Sector's Growth Factor (SGF)" in accordance with regulation 29(2).
30 November 2025	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2024, in accordance with regulation 29(1).</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation. 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).</p>
31 December 2025	The State shall obtain and use the ICAO document titled "CORSA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1), The document is available on the ICAO CORSA website.
1 January 2026 to 31 December 2026	The aeroplane operator shall monitor, in accordance with regulation 12(1). CO ₂ emissions for 2026 from international flights, specified in regulation 4 and regulation 10.
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 regulation 22(1).</p> <p>The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</p>
30 April 2026	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated

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	Verification Report for 2025 to the State in accordance with regulation 22(5).
1 May 2026 to 31 July 2026	The State shall conduct an order of magnitude check of the verified Emissions Report for 2025 in accordance with regulation 22(6), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.
30 June 2026	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 regulation 28(4).
31 July 2026	The State shall submit required information regarding CO ₂ emissions for 2025 to ICAO in accordance with regulation 20(2).
1 August 2026	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2027 compliance year in accordance with regulation 28(1).
31 October 2026	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2025 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation 29(2).
30 November 2026	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2025, in accordance with regulation 29(1).
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7). as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).

31 December 2026	The State shall obtain and use the ICAO document titled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
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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:

- (a) 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 regulation 34(1).
- (b) no sooner than 180 days after the SGF for 2023 is made available for the aeroplane operator and the verification
- (c) 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 regulation 36(4); and
- (d) 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 regulation 35(3).

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 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 regulation 12(1). CO ₂ emissions for 2027 from international flights, specified in regulation 4 and regulation 10.
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 regulation 22(1).
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation 22(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 regulation 22(6), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26(1).
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 III of these regulations from 1 January 2028 in accordance with regulation 28(4).
31 July 2027	The State shall submit required information regarding CO ₂ emissions for 2026 to ICAO in accordance with regulation 20(2).
1 August 2027	The State shall obtain and use the ICAO

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	document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2028 compliance year in accordance with regulation 28(1).
31 October 2027	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2026 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation 29(2).
30 November 2027	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2026, in accordance with regulation 29(1). The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2024 to 2026 period, in accordance with regulation 31(5).
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7)., as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).
31 December 2027	The State shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
1 January 2028 to 31 December 2028	The aeroplane operator shall monitor, in accordance with regulation 12(1), CO ₂ emissions for 2028 from international flights, specified in regulation 4 and regulation 10.

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<p>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</p>	<p>The aeroplane operator shall cancel emissions units for compliance during the 2024 to 2026 period in accordance with regulation 33(1).</p>
<p>7 February 2028</p>	<p>The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2024-2026 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s) in accordance with regulation 33(3)(b).</p>
<p>1 December 2027 to 30 April 2028</p>	<p>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 regulation 35(1).</p>
<p>1 January 2028 to 30 April 2028</p>	<p>The aeroplane operator shall compile 2027 emissions data to be verified by a verification body, in accordance with regulation 22(1).</p>
	<p>The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</p>
<p>30 April 2028</p>	<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 2027 to the State in accordance with regulation 22(5).</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the</p>

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	verified Emissions Unit Cancellation Report and associated Verification Report for the 2024-2026 compliance period to the State in accordance with regulation 35(5).
1 May 2028 to 31 July 2028	<p>The State shall conduct an order of magnitude check of the verified Emissions Report for 2027 in accordance with regulation 26(5), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.</p> <p>The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2024-2026 period in accordance with regulation 35(5).</p>
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 regulation 28(4).
31 July 2028	<p>The State shall submit required information regarding CO₂ emissions for 2027 to ICAO in accordance with regulation 20(2).</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2024-2026 period in accordance with regulation 34(3).</p>
1 August 2028	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2029 compliance year in accordance with regulation 28(1).
31 October 2028	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2027 from the ICAO

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	document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation 29(2).
30 November 2028	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2027, in accordance with regulation 29(1).
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).
31 December 2028	The State shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
1 January 2029 to 31 December 2029	The aeroplane operator shall monitor, in accordance with regulation 12(1). CO ₂ emissions for 2029 from international flights, specified in regulation 4 and regulation 10.
1 January 2029 to 30 April 2029	The aeroplane operator shall compile 2028 emissions data to be verified by a verification body, in accordance with regulation 22(1).
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation 22(5).

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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 regulation 23(5), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation 26.
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 V of these Regulations, from 1 January 2030 in accordance with regulation 28(4).
31 July 2029	The State shall submit required information regarding CO ₂ emissions for 2028 to ICAO in accordance with regulation 20(2).
1 August 2029	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2030 compliance year in accordance with regulation 28
31 October 2029	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2028 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation 29(2).
30 November 2029	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2028, in accordance with regulation 29(1).
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation 6(8).
31 December 2029	The State shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions" summarising a list of

	aeroplane operators and the State to which they have been attributed in accordance with regulation 5(1). The document is available on the ICAO CORSIA website.
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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:

- (a) 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 regulation. 34(1).
- (b) no sooner than 180 days after the SGF for 2026 is made available for the aeroplane operator and the verification
- (c) 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 regulation. 36(4).; and
- (d) 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 regulation. 35(3).

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 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 regulation. 12(1). CO2 emissions for 2030 from international flights, specified in regulation. 4 and regulation 10.
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 regulation. 22(1).
	The aeroplane operator shall submit its

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	Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation. 22(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 regulation. 23(5), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation. 26
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 III of these Regulations, from 1 January 2031 in accordance with regulation. 28(4).
31 July 2030	The State shall submit required information regarding CO ₂ emissions for 2029 to ICAO in accordance with regulation. 20(2).
1 August 2030	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2031 compliance year in accordance with regulation. 28(1).
31 October 2030	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2029 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation. 29(2).

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30 November 2030	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2029, in accordance with regulation. 29(1).</p> <p>The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2027 to 2029 period, in accordance regulation. 31(5).</p> <p>The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation. 5(7)., as well as updates to the list of verification bodies accredited in the State in accordance with regulation. 6(8).</p>
31 December 2030	<p>The State shall obtain and use the ICAO document titled "CORSA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation. 5(1). The document is available on the ICAO CORSA website.</p>
1 January 2031 to 31 December 2031	<p>The aeroplane operator shall monitor, in accordance with regulation. 12(1). CO₂ emissions for 2031 from international flights, specified in regulation 4. and regulation 10.</p>
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	<p>The aeroplane operator shall cancel emissions units for compliance during the 2027 to 2029 period in accordance with regulation. 33(1).</p>
7 February 2031	<p>The aeroplane operator shall request that their cancellation of Eligible Emissions</p>

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	Units for the 2027-2029 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s) in accordance with regulation. 33(3)(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 regulation. 35(1).
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 regulation. 22(1).
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation. 22(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 regulation. 35(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 regulation. 22(6). including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation. 26(1)..

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	The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2027-2029 period in accordance with regulation. 35(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 V of these Regulations, from 1 January 2032 in accordance with regulation. 28(4).
31 July 2031	The State shall submit required information regarding CO ₂ emissions for 2030 to ICAO in accordance with regulation. 20(2). The State shall report to ICAO the required information regarding emissions unit cancellation for the 2027-2029 period in accordance with regulation. 34(3).
1 August 2031	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2032 compliance year in accordance with regulation. 28
31 October 2031	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2030 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation. 29(2).
30 November 2031	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2030, in accordance with regulation. 29(1). The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation. 5(7)., as well as updates to the list of verification

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	bodies accredited in the State in accordance with regulation. 6(8).
31 December 2031	The State shall obtain and use the ICAO document titled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation. 5(1). The document is available on the ICAO CORSIA website.
1 January 2032 to 31 December 2032	The aeroplane operator shall monitor, in accordance with regulation. 12(1). CO ₂ emissions for 2032 from international flights, specified in regulation. 4. and regulation 10.
1 January 2032 to 30 April 2032	The aeroplane operator shall compile 2031 emissions data to be verified by a verification body, in accordance with regulation. 22(1).
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation. 22(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 regulation. 22(6)., including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation. 26(1).
30 June 2032	The State shall notify ICAO of any change in its decision to voluntarily participate, or to

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	discontinue the voluntary participation in the applicability of Part II, Chapter 3 from 1 January 2033 in accordance with regulation. 28(4).
31 July 2032	The State shall submit required information regarding CO ₂ emissions for 2031 to ICAO in accordance with regulation. 20(2).
1 August 2032	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2033 compliance year in accordance with regulation. 28).
31 October 2032	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2031 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation. 29(2).
30 November 2032	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2031, in accordance with regulation. 29(1).
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation. 6(8).
31 December 2032	The State shall obtain and use the ICAO document titled “CORSIA Aeroplane Operator to State Attributions” summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation. 5(1). The document is available on the ICAO CORSIA website.

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

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the cancellation of emissions units for compliance during the 2027 to 2029 period, including:

- (a) 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 regulation. 34(1).
- (b) no sooner than 180 days after the SGF for 2029 is made available for the aeroplane operator and the verification
- (c) 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 regulation. 36(4).; and
- (d) 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 regulation. 35(3).

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 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 regulation. 12(1).; CO ₂ emissions for 2033 from international flights, specified in regulation. 4.; and regulation 10.
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 regulation. 22(1).;
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
30 April 2033	The aeroplane operator and the verification body shall both independently submit, upon authorization by the

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	aeroplane operator, the verified Emissions Report and associated Verification Report for 2032 to the State in accordance with regulation. 22(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 regulation. 23(5). including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with Regulation 26(1).
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 regulation. 28(4).;
31 July 2033	The State shall submit required information regarding CO ₂ emissions for 2032 to ICAO in accordance with regulation. 20(2).
1 August 2033	The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2034 compliance year in accordance with regulation. 28.;
31 October 2033	The State shall obtain and use the Sector’s Growth Factor (SGF) for 2032 from the ICAO document titled “CORSIA Annual Sector’s Growth Factor (SGF)” in accordance with regulation. 29(2).

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30 November 2033	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2032, in accordance with regulation. 29(1).;</p> <p>The State shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2030 to 2032 period, in accordance with regulation. 31(5).</p> <p>State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation. 5(7). as well as updates to the list of verification bodies accredited in the State in accordance with regulation. 6(8).</p>
31 December 2033	<p>The State should obtain and use the ICAO document titled "CORISIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation. 5(1). The document is available on the ICAO CORISIA website.</p>
1 January 2034 to 31 December 2034	<p>The aeroplane operator shall monitor, in accordance with regulation. 12(1).; CO₂ emissions for 2034 from international flights, specified in regulation. 4.; and regulation 10.</p>
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	<p>The aeroplane operator shall cancel emissions units for compliance during the 2030 to 2032 period in accordance with regulation. 33(1).;</p>

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7 February 2034	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2030-2032 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s) in accordance with regulation. 33(3(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 regulation. 35(1).;
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 regulation. 22(1).;
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
30 April 2034	<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 2033 to the State in accordance with regulation. 22(5).;</p> <p>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 regulation. 35(5).;</p>

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1 May 2034 to 31 July 2034	<p>The State shall conduct an order of magnitude check of the verified Emissions Report for 2033 in accordance with regulation. 23(5). including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation. 26(1).</p> <p>The State shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2030-2032 period in accordance with regulation. 35(6).</p>
30 June 2034	<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 III of these Regulations, from 1 January 2035 in accordance with regulation. 28(4).;</p>
31 July 2034	<p>The State shall submit required information regarding CO₂ emissions for 2033 to ICAO in accordance with regulation. 20(2).;</p> <p>The State shall report to ICAO the required information regarding emissions unit cancellation for the 2030-2032 period in accordance with regulation. 34(3).;</p>
1 August 2034	<p>The State shall obtain and use the ICAO document titled “CORSIA States for Chapter 3 State Pairs” applicable for the 2035 compliance year in accordance with regulation. 28.;</p>
31 October 2034	<p>The State shall obtain and use the Sector’s Growth Factor (SGF) for 2033 from the ICAO document titled “CORSIA Annual</p>

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	Sector's Growth Factor (SGF)" in accordance with regulation. 29(2).;
30 November 2034	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2033, in accordance with regulation. 30(1).;
	The State shall submit updates to the list of aeroplane operators that are attributed to it to ICAO in accordance with regulation. 5(7), as well as updates to the list of verification bodies accredited in the State in accordance with regulation. 6(8).;
1 December 2034	The State shall obtain and use the ICAO document titled "CORISIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed in accordance with regulation. 5(1).; The document is available on the ICAO CORISIA website.
1 January 2035 to 31 December 2035	The aeroplane operator shall monitor, in accordance with regulation. 12(1); CO2 emissions for 2035 for international flights, specified in regulation. 4.; and regulation 10.;
1 January 2035 to 30 April 2035	The aeroplane operator shall compile 2034 emissions data to be verified by a verification body, in accordance with Part regulation. 22(1).;
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
30 April 2035	The aeroplane operator and the verification body shall both independently

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	submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2034 to the State in accordance with regulation. 22(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 regulation. 23(5), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation. 26(1);
31 July 2035	The State shall submit required information regarding CO ₂ emissions for 2034 to ICAO in accordance with regulation. 20(2).
31 October 2035	The State shall obtain and use the Sector's Growth Factor (SGF) for 2034 from the ICAO document titled "CORSIA Annual Sector's Growth Factor (SGF)" in accordance with regulation. 29(2).;
30 November 2035	The State shall calculate and inform aeroplane operators of their offsetting requirements for 2034, in accordance with regulation. 29(1).;

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:

- (a) 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 regulation. 34(1).
- (b) no sooner than 180 days after the SGF for 2032 is made available for the aeroplane operator and the verification

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- (c) 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 regulation. 36(4). and
- (d) 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 regulation. 35(3).

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 regulation. 22(1).
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
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 regulation. 22(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 regulation. 22(6), including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with regulation. 26(1);
31 July 2036	The State shall submit required information regarding CO ₂ emissions for 2035 to ICAO in accordance with regulation. 20(2).;
31 October 2036	The State shall obtain and use the Sector's Growth Factor (SGF) for 2035 from the ICAO document titled "CORSIA Annual

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	Sector's Growth Factor (SGF)" in accordance with regulation. 29(2).;
30 November 2036	<p>The State shall calculate and inform aeroplane operators of their offsetting requirements for 2035, in accordance with regulation. 28.;</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 regulation. 31(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 regulation. 33(1).;
7 February 2037	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2033-2035 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s) in accordance with regulation. 33(3) (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 regulation. 35(1).;
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

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	Report and associated Verification Report for the 2033-2035 compliance period to the State in accordance with regulation. 35(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 regulation. 35(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 regulation. 34(3).;

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:

- (a) 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 regulation. 31(4).;
- (b) no sooner than 180 days after the SGF for 2035 is made available for the aeroplane operator and the verification;
- (c) 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 regulation. 36(4); and
- (d) 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 regulation. 35(3).

SECOND SCHEDULE

*(Made under regulations 13(4) and (5), 14(1), (2) and (6), 15(1), (2), (3) and (5), 17(4),
19(11) and 25(1),*

FUEL USE MONITORING METHODS

1. INTRODUCTION

The procedures specified in this Schedule 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 Schedule shall only be allowed after prior application to and approval by the State.

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).
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See regulation 18(1) for requirements on fuel density values.

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.

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, specified in regulation 4, 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, specified in regulation 2. 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

See Attachment C-3 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).

See regulation 18(1) for requirements on fuel density values.

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 collecting the required data to implement Method B.

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, specified in regulation 2. 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

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

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 (=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

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:

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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).

See regulation18(1) 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
 $BHN+n$ = Block hour for the follow-on flight (i.e., flight $N+n$) (in hours).

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

See Attachment C-8 for process diagram for monitoring fuel use by flight using Fuel Allocation with Block Hour method.

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, specified in regulation 2, divided by the sum of all actual block hours from international flights for a given year, specified in regulation 2, 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);

$U_{AO,AT,N}$ =

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

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 ratio 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.

See regulation 18(1) for requirements on fuel density values.

Aeroplane types are contained in Doc 8643 — Aircraft Type Designators.

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).

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

The Verification Report of the external verification body includes an assessment of the aeroplane operator specific average fuel burn ratio per ICAO aircraft type designator used.

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

2.6.2.2 A verification body shall cross-check whether the emissions reported are reasonable in comparison to other fuel related data of the aeroplane operator.

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THIRD SCHEDULE
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(Made under regulations 14(2), 15(2) and (3), 25(1) and 26(2))

CO₂ EMISSIONS ESTIMATION AND REPORTING METHODS AND TOOLS

1. INTRODUCTION

The procedures specified in this Schedule 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.

The ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) can be obtained from the ICAO document titled “ICAO CORSIA CO₂ Estimation and Reporting Tool” for use in a given year. The carbon dioxide estimation and reporting tool can be found on the ICAO CORSIA website.

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

2.1 USE OF THE ICAO CORSIA CARBON DIOXIDE ESTIMATION AND REPORTING TOOL FOR COMPLYING WITH MONITORING AND REPORTING REQUIREMENTS

The ICAO CORSIA carbon dioxide estimation and reporting tool is developed for and made available to aeroplane operators to support the monitoring and reporting of their CO₂ emissions. The carbon dioxide estimation and reporting tool supports aeroplane operators in fulfilling their monitoring and reporting requirements by populating the standardized Emissions Monitoring Plan and Emissions Report templates provided in First Schedule 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 carbon dioxide estimation and reporting tool, specified in this Schedule, 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 Part III of these Regulations, monitoring, reporting and verification requirements; and
- (c) filling any CO₂ emissions data gaps.

The ICAO CORSIA carbon dioxide estimation and reporting tool is also made available to States to support order of magnitude checks and fill any CO₂ emissions data gaps as described in regulation 27(1).

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 Part III of these Regulations, and upon approval by 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).

The ICAO aircraft type — model designators are contained in Doc 8643 — Aircraft Type Designators. The origin aerodrome and destination aerodrome designators are contained in Doc 7910 — Location Indicators.

The ICAO CORSIA carbon dioxide estimation and reporting tool 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 States shall contribute to improving the ICAO CO₂ estimation module used within the ICAO CORSIA carbon dioxide estimation and reporting tool 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 Fifth Schedule.
- (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 States should share data with ICAO for continuous improvement of the ICAO CO₂ estimation module used within the ICAO CORSIA carbon dioxide estimation and reporting tool. 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 Fifth Schedule; and
- (g) Type of Fuel Use Monitoring Method used.

2.2.3 States shall anonymize the aeroplane operator data shared with ICAO under 2.2.2, if data is shared as per 2.2.2

FOURTH SCHEDULE

(Made under regulations 5(7) 16(2), (6) and (7) and 25(2))

EMISSIONS MONITORING PLANS

1. INTRODUCTION

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

2. CONTENT OF EMISSIONS MONITORING PLANS

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

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, specified in regulation 2, including identification of whether the aeroplane operator is a parent company to other aeroplane operators with international flights, specified in regulation 2, a subsidiary of another aeroplane operator(s) with international flights, specified in regulation 2, and/or has a parent and or subsidiaries that are aeroplane operators with international flights, specified in regulation 2.

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 same State 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, specified in regulation 2, at the time of submission of the Emissions Monitoring Plan, recognizing that there may be changes over time. The list shall include:

- (a) Aeroplane types with a maximum certificated take-off mass of 5 700 kg or greater and the number of aeroplanes per type, including owned and leased aeroplanes; and

Aeroplane types are contained in Doc 8643 — Aircraft Type Designators.

The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the carbon dioxide estimation and reporting tool to identify applicable aeroplane types.

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

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, specified in regulation 2, 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 meet the definition of international flights, specified in regulation 2 and regulation 10, and are therefore subject to the Part III requirements.

The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the carbon dioxide estimation and reporting tool to identify international flights, specified in regulation 2, 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, specified in regulation 2, at the time of initial submission of the Emissions Monitoring Plan.

The aeroplane operator using the estimation functionality of the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) to assess its eligibility to use the carbon dioxide estimation and reporting tool 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 Part II, Chapter 3 requirements.

The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the carbon dioxide estimation and reporting tool to identify flights subject to offsetting requirements in accordance with regulation 29(1) in a given year of compliance as long as the aeroplane operator uses the correct version (i.e., year of compliance) of the carbon dioxide estimation and reporting tool.

2.2.8 Procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights, specified in regulation 2, that would not be subject to Part III of these Regulations requirements.

2.3 METHODS AND MEANS OF CALCULATING EMISSIONS FROM INTERNATIONAL FLIGHTS

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

2.3.1.1 If the aeroplane operator meets the eligibility criteria in regulation 14(2) and chooses to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) as described in Sixth Schedule, then the following information shall be provided:

- (a) An estimate of CO₂ emissions for all international flights, specified in regulation 2 and regulation 10, 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):
 - Great Circle Distance input method; or
 - Block Time input method.

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 regulation 14(1) or chooses to use a Fuel Use Monitoring method as described in Fifth Schedule, then the following information shall be provided:

- (a) The Fuel Use Monitoring Method that will be used:
 - (i) Method A;
 - (ii) Method B;
 - (iii) Block-off / Block-on;
 - (iv) Fuel Uplift; or
 - (v) 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 Fifth Schedule.

2.3.1.3 If the aeroplane operator is in a parent-subsiary relationship and seeks to be considered as a single aeroplane operator for purposes of this Volume, 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 1 January 2021

2.3.2.1 If the aeroplane operator has international flights, specified in regulation 2, but these are not subject to offsetting requirements specified in regulation 10 then it shall confirm whether it plans to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) as described in Sixth Schedule or the Fuel Use Monitoring Methods as described in Fifth Schedule.

2.3.2.2 If the aeroplane operator meets the eligibility criteria in regulation 16(3) and it chooses to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) as described in Sixth Schedule, then the following information shall be provided:

(a) An estimate of CO₂ emissions for all international flights, specified in regulation 2, subject to offsetting requirements, specified in Part V of these Regulations, 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 (CERT):

- (i) Great Circle Distance input method; or
- (ii) Block Time input method.

2.3.2.3 If the aeroplane operator meets the eligibility criteria in regulation 16(1), or chooses to use a Fuel Use Monitoring method as described in Fifth Schedule, then the following information shall be provided:

(a) The Fuel Use Monitoring Method that will be used:

- (i) Method A;
- (ii) Method B;
- (iii) Block-off / Block-on;
- (iv) Fuel Uplift; or
- (v) 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 systems and procedures used to establish the average fuel burn ratios as described in Fifth Schedule.

2.3.2.4 If the aeroplane operator is using a Fuel Use Monitoring Method, specified in Fifth, it shall state whether it plans to use the ICAO CORSIA carbon dioxide estimation and reporting tool for international flights, specified in regulation 2, 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 carbon dioxide estimation and reporting tool 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:
 - (i) Secondary data reference sources which would be used as an alternative.
 - (ii) Alternative method in case the secondary data reference source is not available; and
 - (iii) 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 State when there are material changes;
- (f) procedures for providing notice in the Emissions Report of non-material changes that require the attention of the State; and

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- (g) a data flow diagram summarizing the systems used to record and store data associated with the monitoring and reporting of CO₂ emissions.

FIFTH SCHEDULE

(Made under regulations 5(7), 6(8), 19(2),(4) and (8), 20(2), 21(3), 30(1), 33(3)(b) 34(2) and (4))

REPORTING

1. INTRODUCTION

The procedures specified in this Schedule are concerned with the reporting requirements under these Regulations.

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

2. CONTENT OF EMISSIONS REPORT FROM AEROPLANE OPERATOR TO STATE

Table 1. Content of aeroplane operator Emissions Report

The template of an Emissions Report (from aeroplane operator to State) is provided in First Schedule of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).

<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 for the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan 1.d Method and identifier used

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		<p>to attribute an aeroplane operator to a State in accordance with regulation 5(2).</p> <p>1.e State</p>
Field 2	Reference details of aeroplane operator Emissions Monitoring Plan	<p>2 Reference to the Emissions Monitoring Plan that is the basis for emissions monitoring that year</p> <p>State may require providing reference to updated Emissions Monitoring Plan, if applicable.</p>
Field 3	Information to identify the verification body and the national accreditation body	<p>3.a Name and contact information of the verification body</p> <p>3.b Name and contact information of the national accreditation body</p> <p>Note. — Verification Report to be a separate report from aeroplane operator's Emissions Report.</p>
Field 4	Reporting year	<p>4.a Year during which emissions were monitored</p> <p>4.b Date on which Emissions Report was compiled</p> <p>4. c Version of the Emissions Report</p>
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</p>

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		reporting year
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><i>Above totals to include CORSIA eligible fuels.</i></p> <p>The aeroplane operator using the ICAO CORSIA CERT, as described in Third Schedule, 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, specified in regulation 2 and regulation 10, during the reporting period</p> <p><i>Total (sum of values from Field 7)</i></p>
Field 9	Number of international flights per State pair or aerodrome pair	<p>9.a Number of international flights, specified in regulation 2 and regulation 10, per State pair (no rounding); or</p> <p>9.b Number of international flights, specified in regulation 2 per aerodrome pair (no</p>

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		rounding).
Field 10	CO ₂ emissions per aerodrome pair or State pair	10.a CO ₂ emissions from international flights, specified in regulation 2 and regulation 10 per State pair (in tonnes); or 10.b CO ₂ emissions from international flights, specified in regulation 2 and regulation 10()1 per aerodrome pair (in tonnes).
Field 11	Scale of data gaps	11.a Per cent of data gaps (according to criteria defined in regulation 26 and rounded to the nearest 0.1%) 11.b Reason for data gaps if per cent of data gaps exceeds the threshold defined in regulation 26.

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 10	Aeroplane information	10.a List of aeroplane types 10.b Aeroplane identifiers used in flight plans' Item 7 during the year for all international flights, specified in regulation 2 Where the identifier is based on an ICAO Designator, only the ICAO Designator is to be reported 10.c Information on leased aeroplanes 10.d Average fuel burn ratio (AFBR) for each aeroplane type under 10.a in line with Doc 8643 — <i>Aircraft Type Designator</i> (in tonnes per hour to 3 decimal places)

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		10.d is only required if the aeroplane operator is using the Fuel Allocation with Block Hour method, specified in Fifth Schedule.
Field 11	Eligibility for and use of the ICAO CORSIA CO ₂ Estimation and Reporting Tool (CERT) specified in regulation 13(1).	11.a Version of the ICAO CORSIA carbon dioxide estimation and reporting tool used 11.b Scope of use of the ICAO CORSIA carbon dioxide estimation and reporting tool i.e., on all flights or only on the international flights, specified in regulation 2, not subject to offsetting requirements, specified in regulation 29(1).
Field 12 If emissions reductions from the use of CORSIA eligible fuel are claimed, see Table 2 for supplementary information that is to be provided with the aeroplane operator's Emissions	CORSIA eligible fuel claimed	12.a Fuel type (i.e., type of fuel, feedstock and conversion process) 12.b Total mass of the neat CORSIA eligible fuel claimed (in tonnes) per fuel type
	Emissions information (per fuel type)	12.c Approved Life Cycle Emissions values 12.d Emissions reductions claimed from a CORSIA eligible fuel (as calculated in accordance with equations described in regulation 29(3) and reported in tonnes)
	Emissions reductions (total)	12.e Total emissions reductions claimed from the use of all CORSIA eligible fuels (in tonnes) During the 2019-2020 period, fields 12.a to 12.e are not required as the applicability of Part II, Chapter 3 starts on 1 January 2021 i.e., there are no

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Report.		offsetting requirements and no emissions reductions from the use of CORSIA eligible fuels during the 2019-2020 period.
<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 13	Total CO ₂ emissions	<p>13.a Total CO₂ emissions (based on total mass of fuel in tonnes from Field 5 and reported in tonnes)</p> <p>13.b Total CO₂ emissions from flights subject to offsetting requirements, specified in regulation 29(1) (in tonnes)</p> <p>13.c Total CO₂ emissions from international flights, specified in regulation 2 and regulation 10 and that are not subject to offsetting requirements, specified in regulation 29(1) (in tonnes)</p> <p>During the 2019-2020 period, only fields 13.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>

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

Table2. Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed

The template of a CORSIA eligible fuels supplementary information to the Emissions Report (from aeroplane operator to State) is provided in First Schedule of the Environmental Technical Manual (Doc 9501), Volume IV — Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

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<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
<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
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

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Field 6	Fuel Purchased	<p>6.a Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %)</p> <p><i>Note.— If less than an entire batch of CORSIA eligible fuel is purchased.</i></p> <p>6.b Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes)</p> <p>6.c Mass of neat CORSIA eligible fuel purchased (in tonnes)</p> <p>Field 6.c is equal to the total for all batches of CORSIA eligible fuels reported in Field 6.b.</p>
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 (L_{CEF}) for given CORSIA eligible fuel f, which is equal to the sum of 8.b and 8.c (in gCO_2e/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 f (in gCO_2e/MJ rounded to the nearest whole</p>

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		<p>number)</p> <p>8.c Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f (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>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 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>

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		11.b Address of the party responsible for blending neat CORSIA eligible fuel with aviation fuel
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)	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)	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.

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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 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 regulation 5(2).
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 accredited 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

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

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

3.2 Emissions Report from a State to ICAO

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

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<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)	Include emissions from CORSIA eligible fuels, calculated using fuel conversion factor(s) from corresponding aviation fuels, in accordance with regulation 18(3).

Table 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, specified in regulation 29 (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, specified in regulation 29(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),</p>

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		specified in Sixth Schedule is used
Field 3	Total aggregated annual CO ₂ emissions for all State pairs subject to offsetting requirements, specified in regulation 29(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 regulation 29(1) for each aeroplane operator attributed to the State (in tonnes)	

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

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- (a) *Total CO₂ emissions for 2019 and 85% 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 V of these Regulations, in a given year) (Field 1); and*
- (c) *For each aeroplane operator:*
 - (i) *Aeroplane operator name;*
 - (ii) *State in which aeroplane operator is attributed;*
 - (iii) *Reporting year;*
 - (iv) *Total annual CO₂ emissions (Field 2);*
 - (v) *Total aggregated annual CO₂ emissions for all State pairs subject to offsetting requirements, specified in regulation 29(1) (Field 3); and*
 - (vi) *Total aggregated annual CO₂ emissions for all State pairs not subject to offsetting requirements, specified in regulation 29(1) (Field 4).*

Where CO₂ emissions are based on the ICAO CORSIA CO₂ Estimation and Reporting Tool as described in Sixth Schedule, this will be indicated.

All data recognized as confidential in accordance with regulation 20(9) will be aggregated and published by ICAO without attribution to a specific aeroplane operator. All data recognized as confidential in accordance with regulation 20(10) will be aggregated and published by ICAO without attribution to specific State pair, but with distinction between State pairs subject to offsetting requirements, specified in regulation 29(1) and those not subject to offsetting requirements.

3.3 Use of CORSIA eligible fuels in a State

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

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		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 titled “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 (L_{CEF}) for given CORSIA eligible fuel f (in gCO_{2e}/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 7. Emissions Unit Cancellation Report from aeroplane operator to State

<i>Field #</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operator	1.a Name of aeroplane

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	information	operator 1.b Address of aeroplane operator 1.c Contact information for 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 regulation 5(2). 1.e State
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
Field 5	Consolidated identifying information for cancelled emissions units	For each batch of cancelled emissions units (<i>batch</i> defined as a contiguous quantity of serialized emissions units), identify the following: 5.a Quantity of emissions units cancelled; 5.b Start of serial numbers;

		<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>
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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.a 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

¹. Methodology may also be described as a 'protocol' or 'framework'.

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

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

The information on the following fields can be found in the ICAO document titled "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
- Consolidated identifying information for cancelled emissions units included in Field 5 of Table 8.

SIXTH SCHEDULE

(Made under regulations 22(4), 23(1) and (3), 35(3), 36(1) and (3))

VERIFICATION

1. INTRODUCTION

The procedures specified in this Schedule are concerned with the verification requirements in Part II of this Volume.

2. VERIFICATION *BODY*

2.1 The verification body shall be accredited to ISO ISO/IEC 17029:2019 and 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.

The following documents should be used as normative references that provide guidance for the application of this Volume:

- 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 titled, “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 this Volume.

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 this Volume, 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.

2.5 VALIDATION OR VERIFICATION TEAM KNOWLEDGE (ISO 14065:2013 SECTION 6.3.2)

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

- (a) The requirements as outlined in this Volume, the Assembly Resolution A39-3, 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 this Volume, 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 exemptions, scope of applicability, State pair phase-in rules, and State pair coverage as outlined in this Volume and the Assembly Resolution A39-3;
- (d) the monitoring requirements as outlined in this Volume; and
- (e) the national requirements in addition to the provisions set out in this Volume.

2.5.2 When conducting the verification of an Emissions Unit Cancellation Report, only

2.5.1 (a), (b) and (e) shall be applicable.

2.6 VALIDATION OR VERIFICATION TEAM TECHNICAL EXPERTISE (ISO 14065:2013 SECTION 6.3.3)

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 CORSA 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 this Volume, 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 this Volume, 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 VALIDATION OR VERIFICATION TEAM DATA AND INFORMATION AUDITING (ISO 14065:2013 SECTION 6.3.4)

2.7.1 The verification team as a whole shall demonstrate detailed knowledge of ISO 14064-3:2006, 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 USE OF CONTRACTED VALIDATORS AND VERIFIERS (ISO 14065:2013 SECTION 6.4)

The verification body shall document roles and responsibilities of the verification personnel, including contracted persons involved in the verification activity.

2.9 OUTSOURCING (ISO 14065:2013 SECTION 6.6)

2.9.1 The verification body shall not outsource the final decision on the verification and the issuance of the verification statement.

2.9.2 The independent review shall only be outsourced as long as the outsourced service is appropriate, competent, and covered by the accreditation.

2.10 CONFIDENTIALITY (ISO 14065:2013 SECTION 7.3)

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 State. The mechanism for authorizing this consent shall be specified in the contract between the verification body and aeroplane operator.

2.11 RECORDS (ISO 14065:2013 SECTION 7.5)

The verification body shall keep records on the verification process for a minimum of ten 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) identification of team members and criteria for selection of team; and
- (d) 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.

2.12 AGREEMENT (ISO 14065:2013 SECTION 8.2.3)

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 14065, ISO 14064-3, this Volume and the Environmental Technical Manual, Volume IV);
- (b) amount of time allocated for verification;
- (c) flexibility to change time allocation if this proves necessary because of findings during the verification;

- (d) conditions which have to be fulfilled to conduct the verification such as access to all relevant documentation, personnel and premises;
- (e) requirement of the aeroplane operator to accept the audit as a potential witness audit by national accreditation body's assessors;
- (f) 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 State; and
- (g) liability coverage.

3. VERIFICATION OF EMISSIONS REPORT AND EMISSIONS UNIT CANCELLATION REPORT

The verification team shall conduct the verification according to ISO 14064-3:2006, and the following additional requirements.

3.1 Level of assurance (ISO 14064-3:2006 section 4.3.1)

A reasonable level of assurance shall be required for all verifications under this Volume.

3.2 OBJECTIVES (ISO 14064-3:2006 SECTION 4.3.2)

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

- (a) the greenhouse gas assertion 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 this Volume 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 Part III of these Regulations, to ensure a correct attribution of leased aeroplane and international flights, specified in regulation 2, 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 this Volume.

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

- (a) the aeroplane operator has accurately reported cancellations of its CORSIA Eligible Emissions Units in accordance with this Volume;
- (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 this Volume have not been used by the aeroplane operator to offset any other emissions.

3.3 SCOPE (ISO 14064-3:2006 SECTION 4.3.4)

3.3.1 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 regulation 10; and
- (b) Emissions reductions from the use of CORSIA eligible fuel(s).

3.3.2 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 statement, 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.

3.3.3 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 body shall confirm that the cancelled eligible emissions units used to meet the aeroplane operator's offsetting requirements under this Volume have not been used to offset any other emissions.

3.4 MATERIALITY (ISO 14064-3:2006 SECTION 4.3.5)

3.4.1 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, specified in regulation 2 and regulation 10, above 500 000 tonnes; and
- (b) of 5 per cent for aeroplane operators with annual emissions on international flights, specified in regulation 2 and regulation 10, equal or less than 500 000 tonnes of CO₂.

3.4.2 When conducting the verification of an Emissions Report, the over and understatements in 3.4.1 shall be allowed to balance out in both cases.

3.5 GENERAL (ISO 14064-3:2006 SECTION 4.4.1)

Prior to the development of the verification approach, the verification body shall assess the risk of misstatements and nonconformities and their likelihood of a material effect on the basis of a strategic analysis of the aeroplane operator's greenhouse gas emissions information². Depending on the information obtained during the verification, the

² . Definitions of strategic analysis and the assessment of risks are contained in the IAF Mandatory Document for the Application of ISO 14065: 2013, Issue 2 (IAF MD 6:2014).

verification body shall revise the risk assessment and modify or repeat the verification activities to be performed.

3.6 VALIDATION OR VERIFICATION PLAN (ISO 14064-3:2006 SECTION 4.4.2)

3.6.1 The verification team shall prepare the verification plan on the basis of the strategic analysis and assessment of risks. 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 assessment of risk, and the requirement to deliver a verification opinion with reasonable assurance, when determining sample size.

3.6.2 The verification plan shall include the following:

- (a) verification team members, roles, responsibilities and qualifications;
- (b) any external resources required;
- (c) schedule of verification activities; and
- (d) sampling plan, including the processes, controls and information to be verified and details of the risk assessment conducted to identify these.

3.7 SAMPLING PLAN (ISO 14064-3:2006 SECTION 4.4.3)

3.7.1 The Emissions Report sampling 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.

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

3.8 ASSESSMENT OF GHG DATA AND INFORMATION (ISO 14064-3:2006 SECTION 4.6)

3.8.1 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 this Volume.

3.8.2 In accordance with the Emissions Report sampling plan, the verification body 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.

3.8.3 Depending on the outcome of Emissions Report data testing and assessment, the assessment of risk, verification and sampling plans shall be amended, where necessary.

3.9 EVALUATION OF THE GHG ASSERTION (ISO 14064-3:2006 SECTION 4.8)

3.9.1 The verification body shall use an independent reviewer not involved in the verification activities to assess the internal verification documentation, and the Verification Report, prior to its submission to the aeroplane operator and State.

3.9.2 The independent review, whose scope includes the complete verification process, shall be recorded in the internal verification documentation.

3.9.3 The independent review shall be performed to ensure that the verification process has been conducted in accordance with ISO 14065:2013, ISO 14064-3:2006 and this Volume, and that the evidence gathered is appropriate and sufficient to enable the verification body to issue a Verification Report with reasonable assurance.

3.10 VALIDATION AND VERIFICATION STATEMENT (ISO 14064-3:2006 SECTION 4.9)

3.10.1 The verification body shall submit a copy of the Verification Report to the aeroplane operator. Upon authorization by the aeroplane operator, the verification body shall forward a copy of the Verification Report together with the Emissions Report, the Emissions Unit Cancellation Report, or both, to the State. 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) aeroplane operator information and data used by the verification body to cross-check data and carry out other verification activities;

- (g) main results of the strategic analysis and assessment of risk;
- (h) 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;
- (i) description of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method(s) used;
- (j) the results of all data sampling and testing, including cross-checks;
- (k) compliance with the Emissions Monitoring Plan;
- (l) any non-compliances of the Emissions Monitoring Plan with this Volume;
- (m) non-conformities and misstatements identified (including a description of how these have been resolved);
- (n) conclusions on data quality and materiality;
- (o) conclusions on the verification of the Emissions Report;
- (p) conclusions on the verification of the Emissions Unit Cancellation Report;
- (q) justifications for the verification opinion made by the verification body;
- (r) results of the independent review and the name of the independent reviewer; and
- (s) concluding verification statement.

3.10.2 When conducting the verification of an Emissions Unit Cancellation Report, only 3.10.1 (a), (b), (c), (d), (f), (g), (h), (m), (p), (q), (r) and (s) shall be applicable.

3.10.3 The verification body shall provide a conclusion on each of the verification objectives listed in 3.2, as applicable, in the concluding verification statement.

3.10.4 When conducting the verification of an Emissions Report or an Emissions Unit Cancellation Report, the verification body shall choose between two types of verification opinion statements, either 'verified as satisfactory' or 'verified as not satisfactory'. 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 body is not able to obtain sufficient confidence in the data, then the report shall be 'verified as not satisfactory'.

**3.11 VALIDATION OR VERIFICATION RECORDS (ISO 14064-3:2006 SECTION
4.10)**

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

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

**Part 5: CARBON OFFSETTING AND REDUCTION SCHEME FOR
INTERNATIONAL AVIATION (CORSIA)**

These Regulations shall not be applicable to international flights 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.

SEVENTH SCHEDULE

(Made under regulation 4(4))

(A) ATTRIBUTION PROCESSES

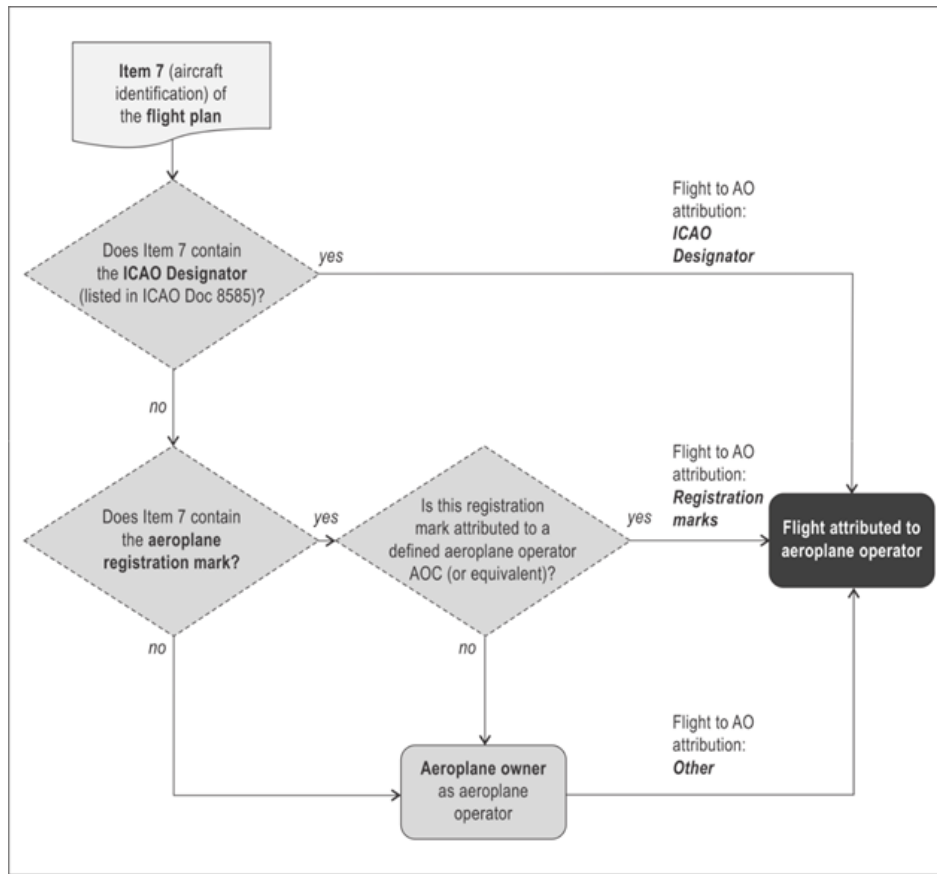


Figure A-1. Process for attribution of a flight to an aeroplane operator

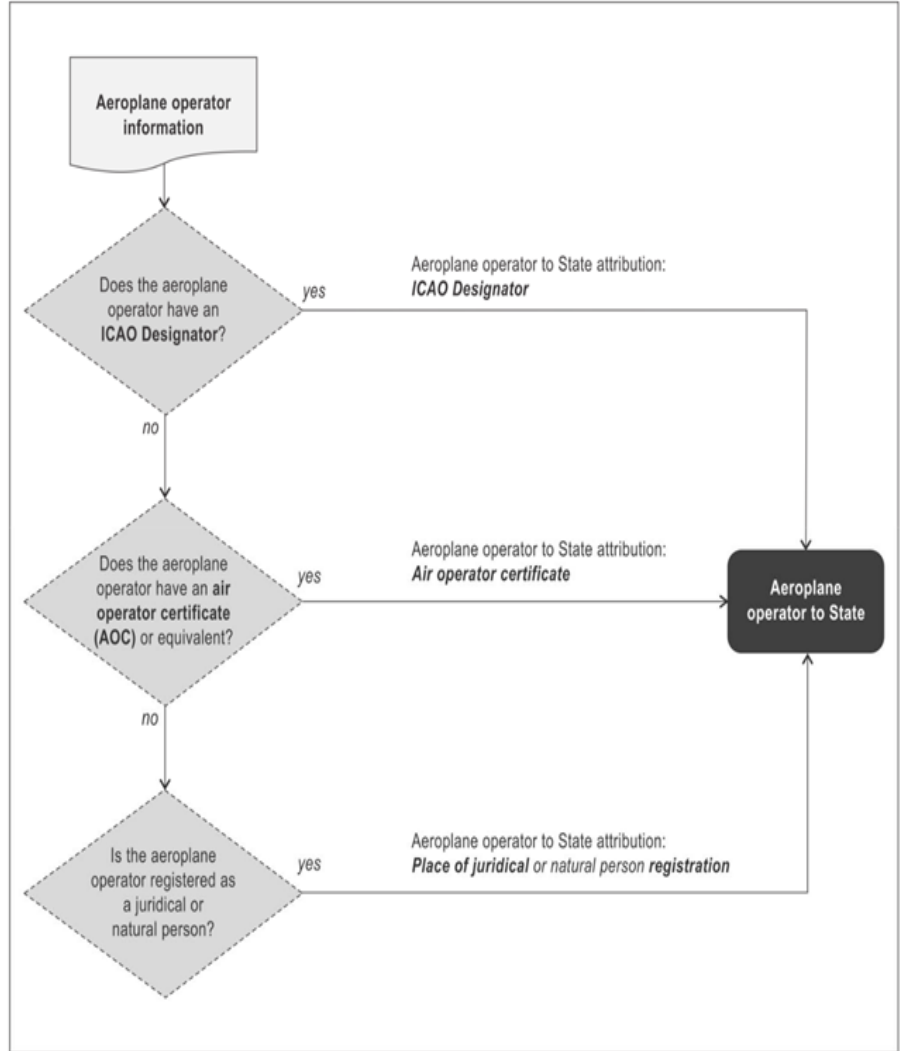


Figure A-2. Process for attribution of an aeroplane operator to a State

(B) APPLICABILITY OF THE MONITORING, REPORTING AND VERIFICATION REQUIREMENTS TO INTERNATIONAL FLIGHTS

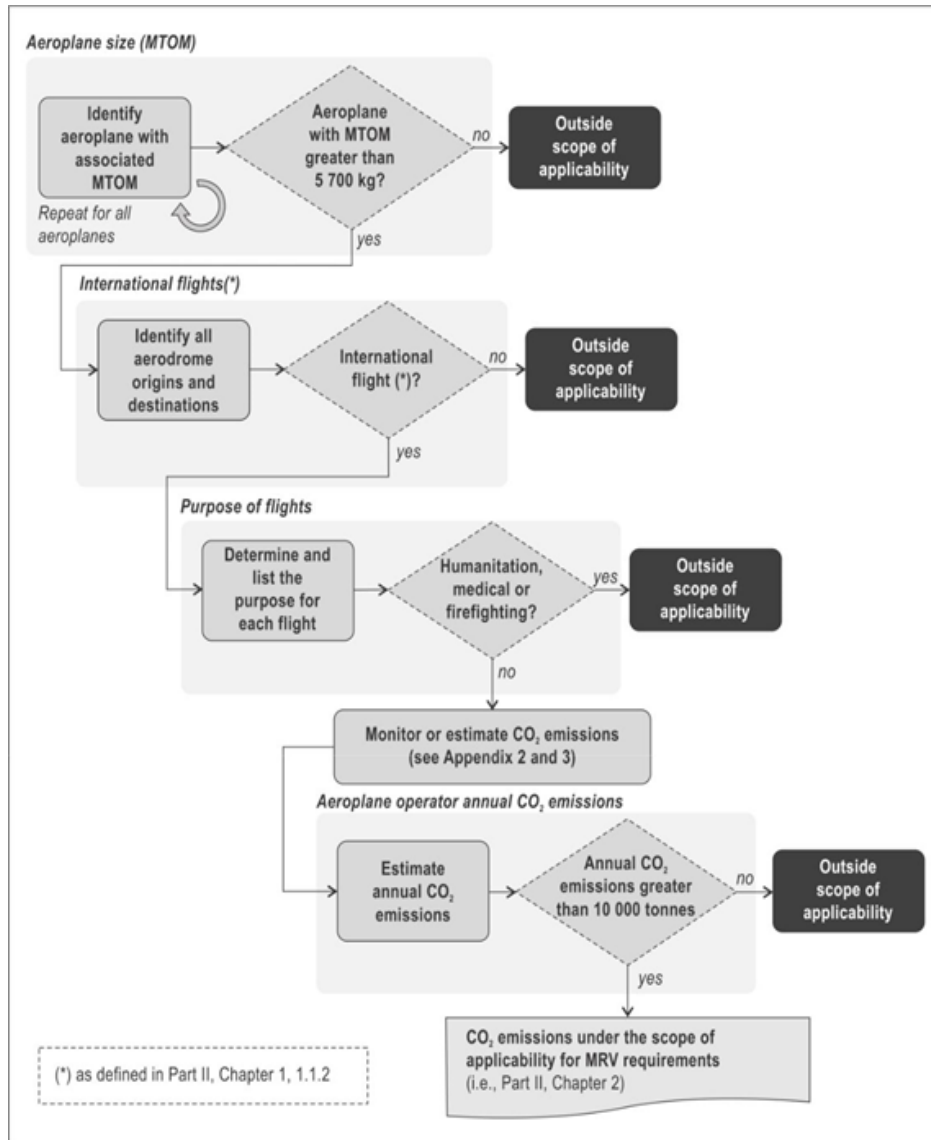


Figure B-1. Determination of the applicability of Part III, to international flights, as defined for monitoring, reporting and verification requirements

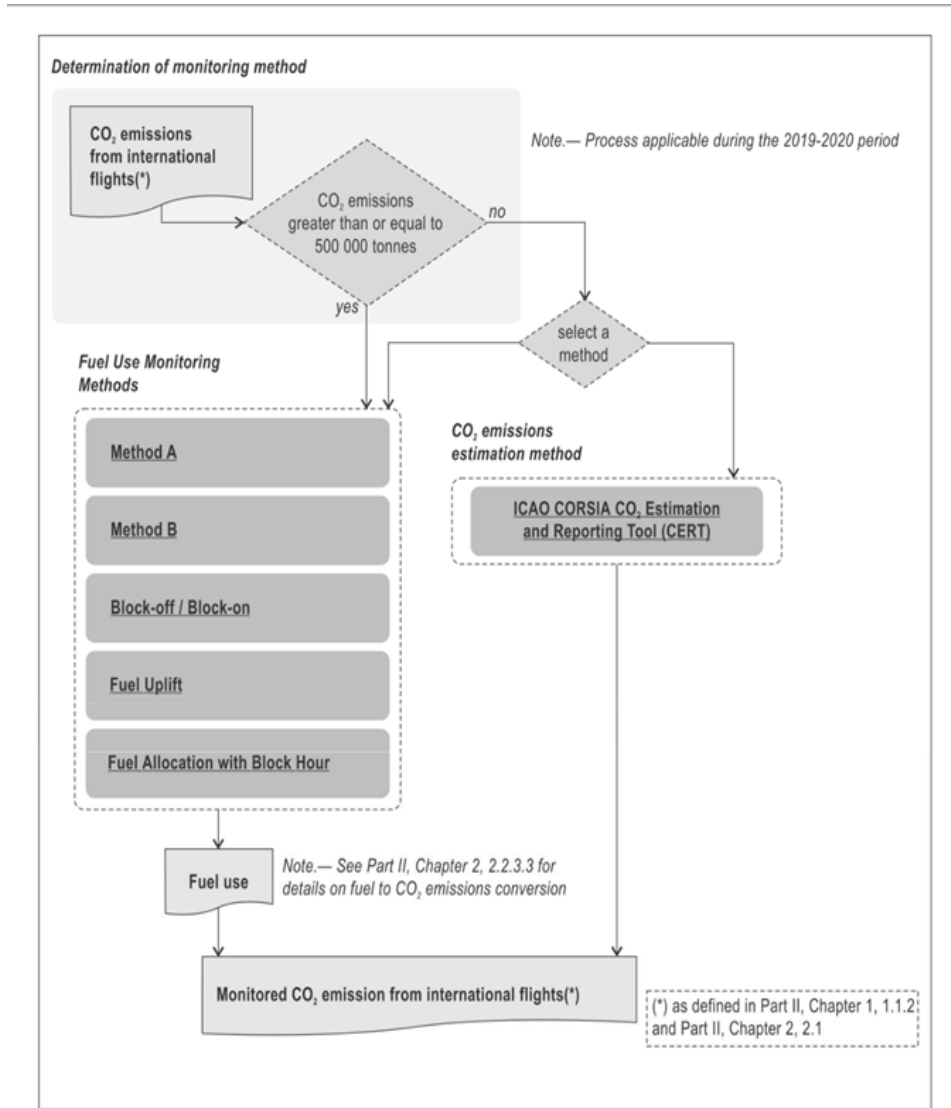


Figure B-2. Determination of eligible Fuel Use Monitoring Methods during the 2019-2020 period

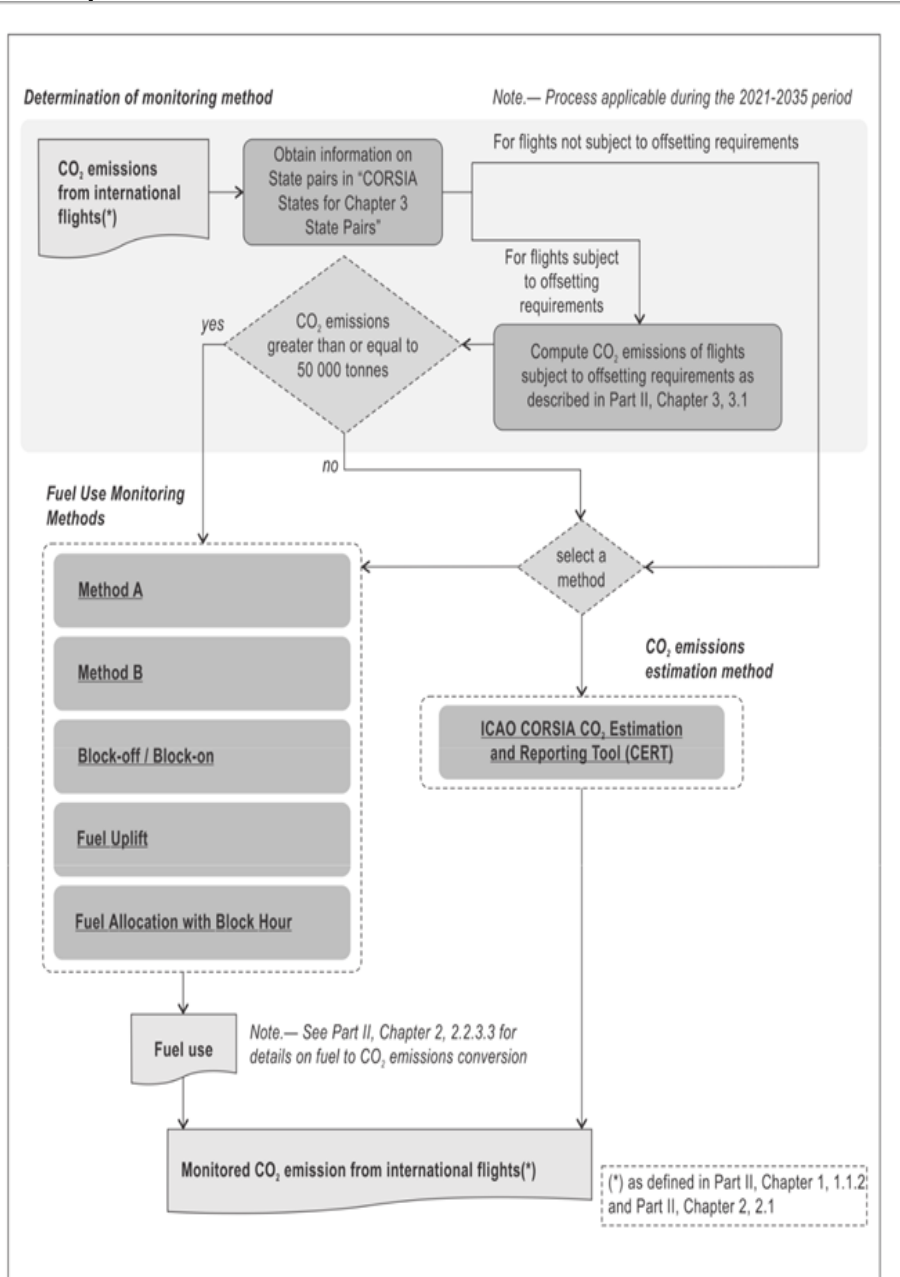


Figure B-3. Determination of eligible Fuel Use Monitoring Methods during the compliance periods (2021-2035)

(C) PROCESSES FOR FUEL USE MONITORING

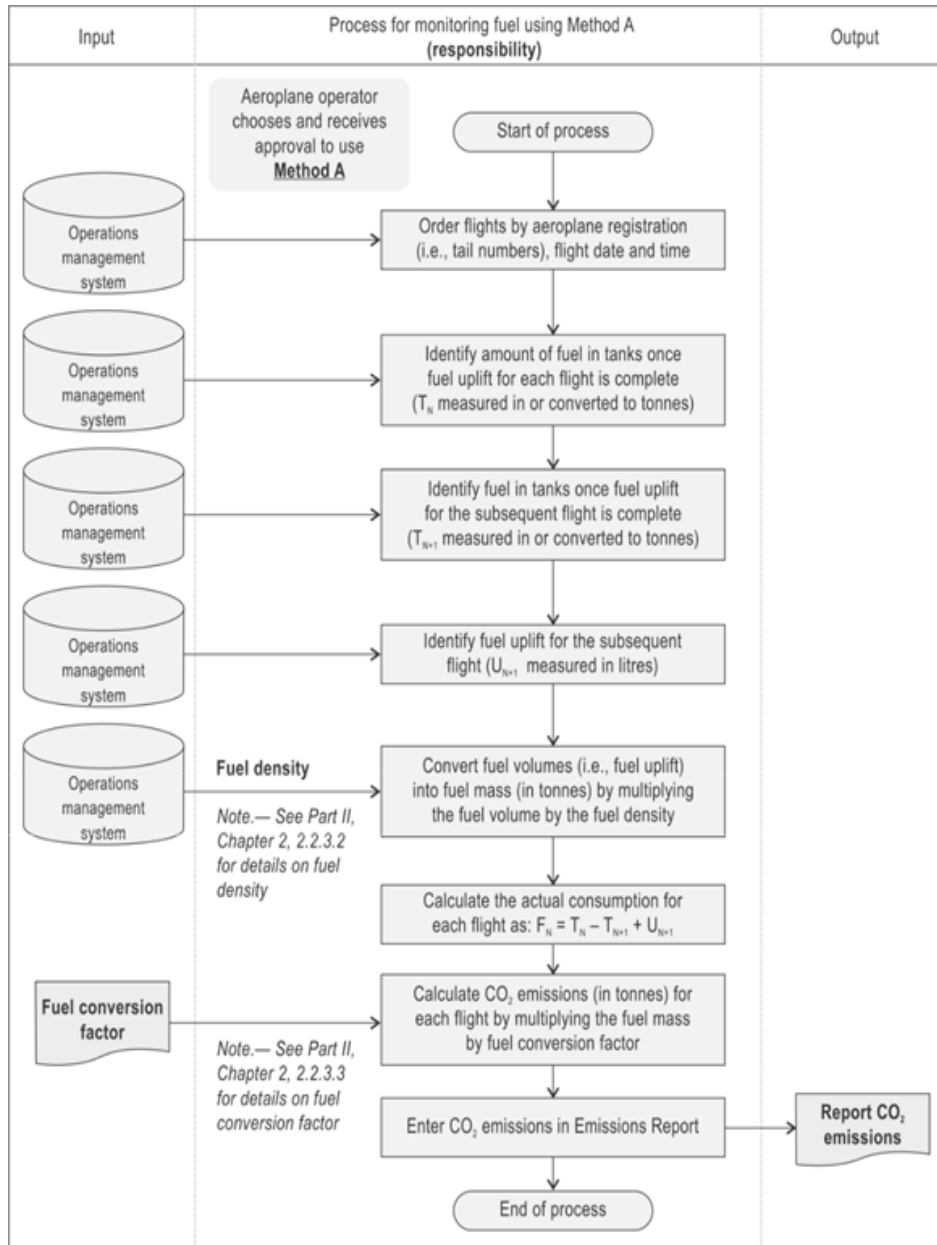


Figure C-1. Monitoring fuel use by flight using Method A

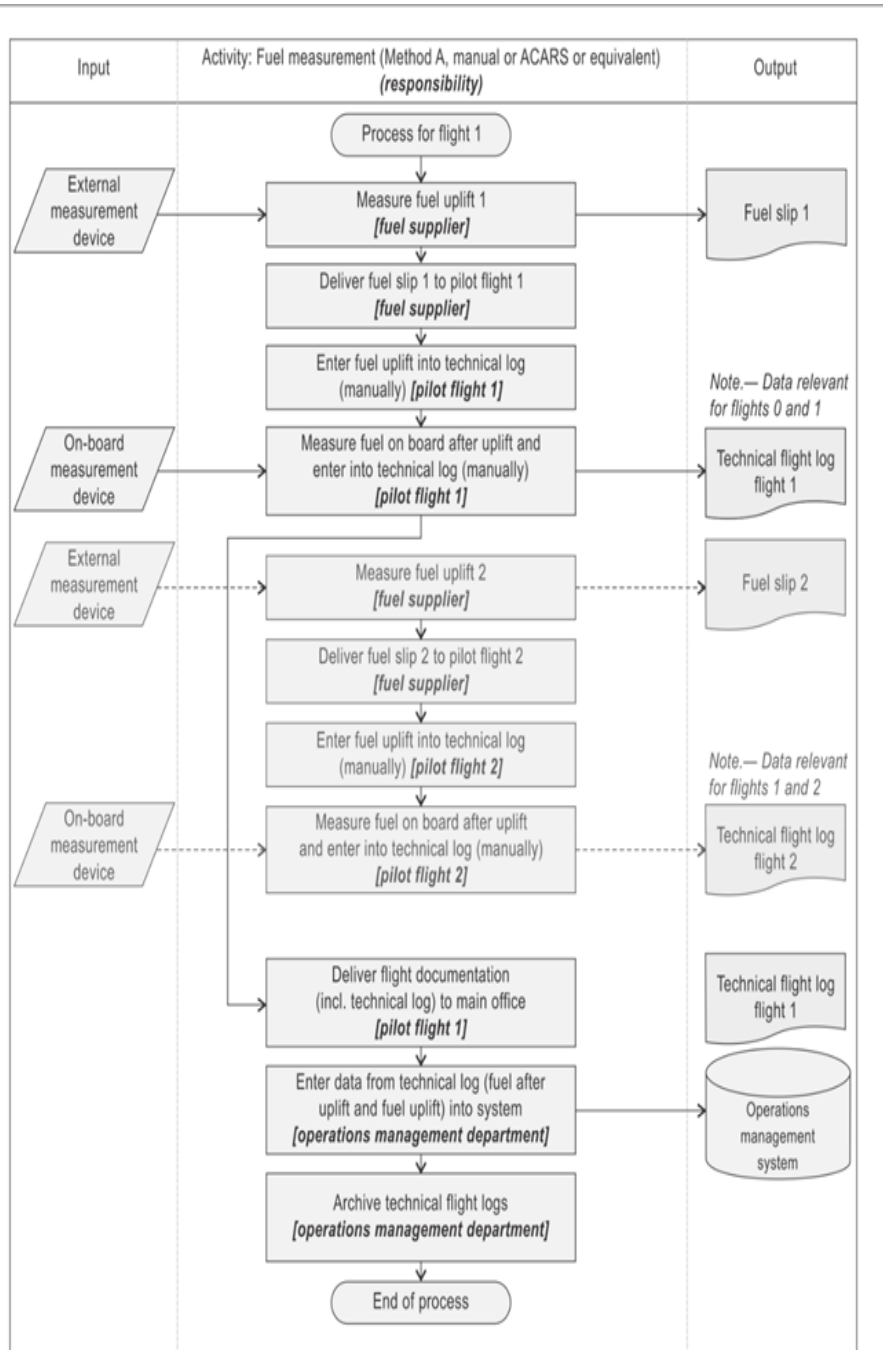


Figure C-2. Collection of required data to implement Method A with fuel uplift from fuel supplier

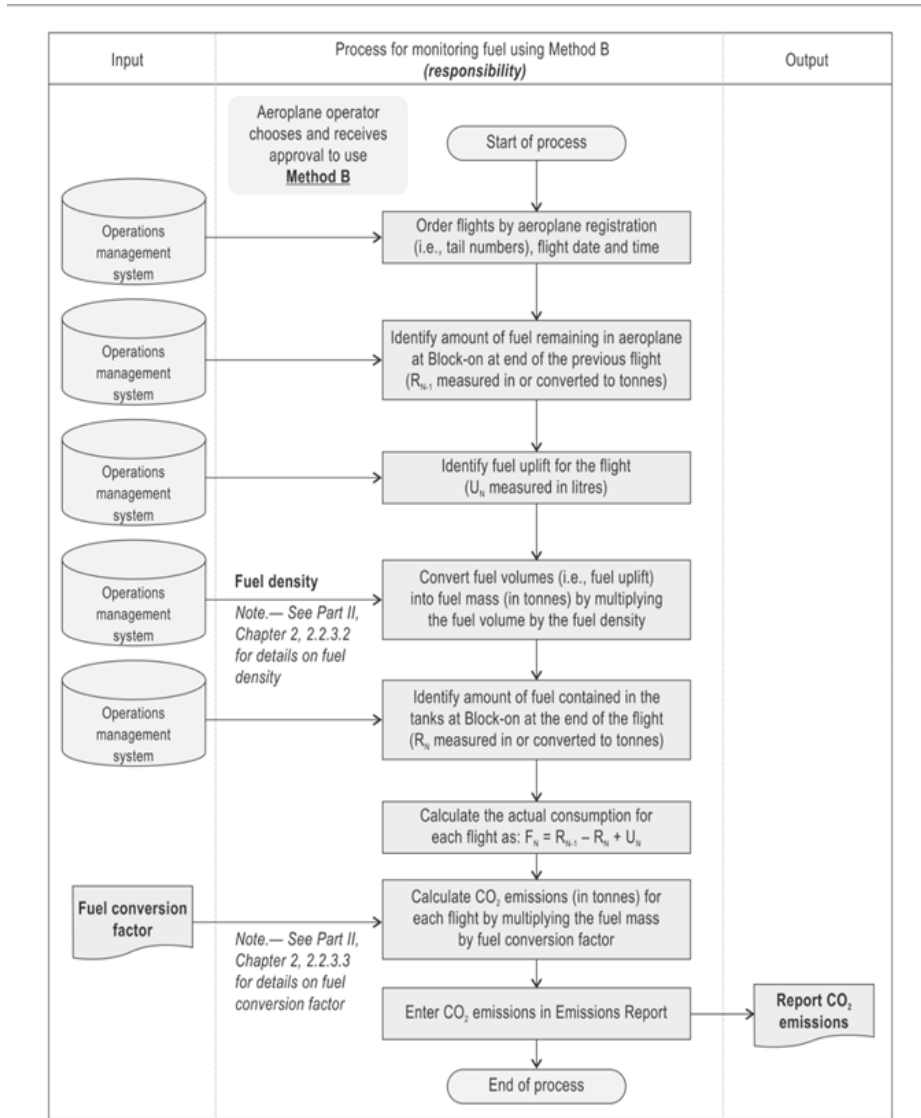


Figure C-3. Monitoring fuel use by flight using Method B

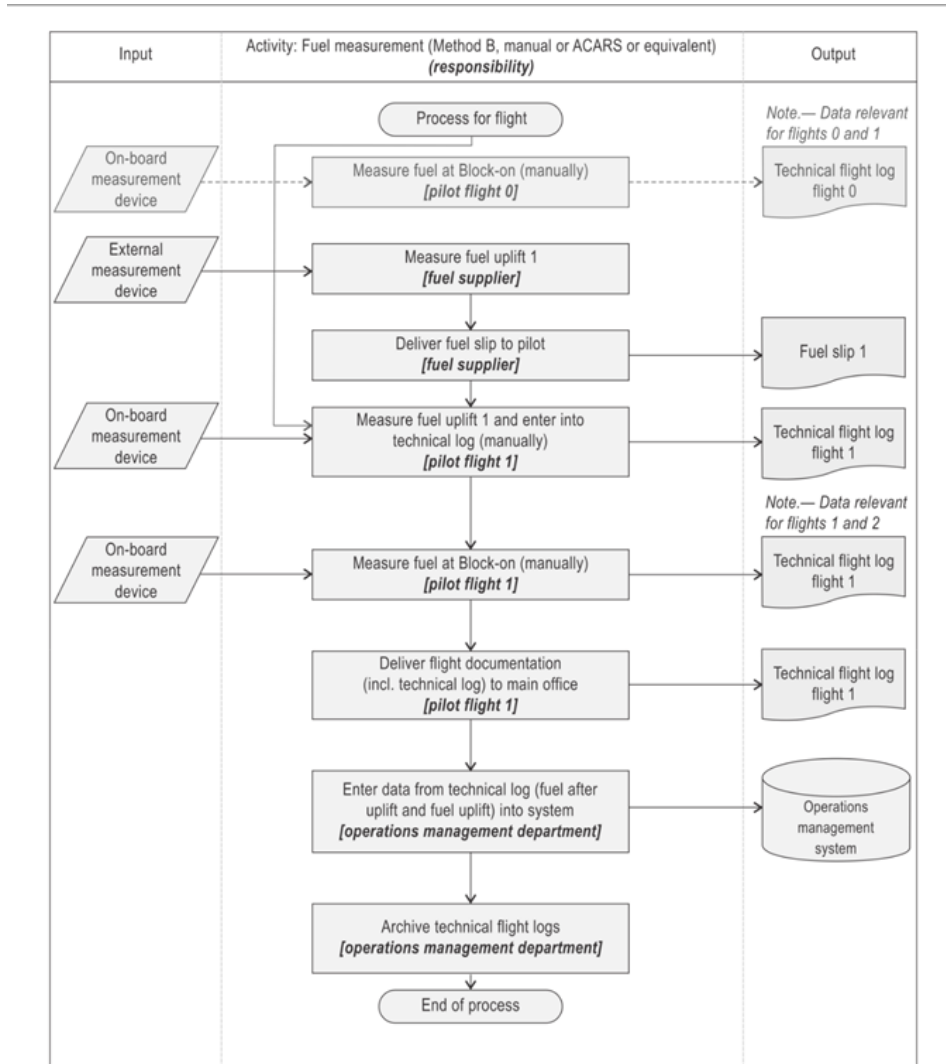


Figure C-4. Collection of required data to implement Method B with fuel uplift (manual process)

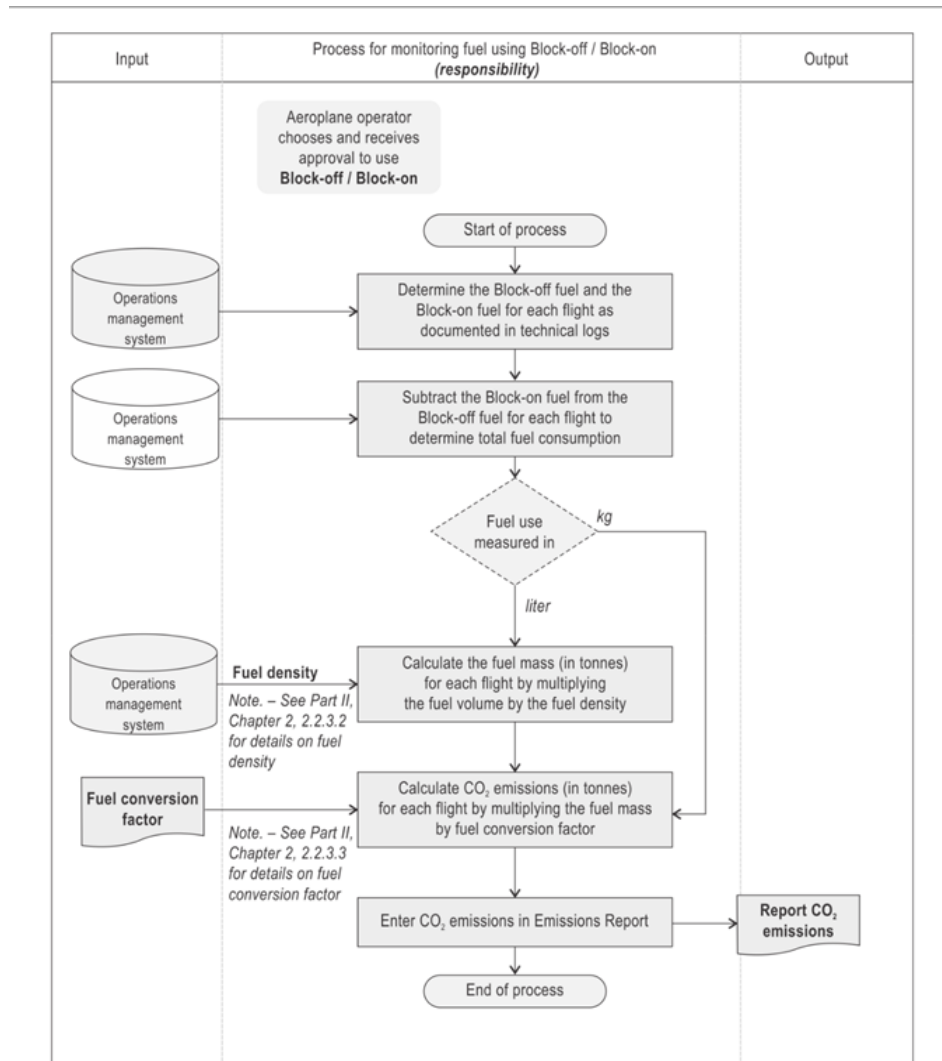


Figure C-5. Monitoring fuel use by flight using Block-off / Block-on

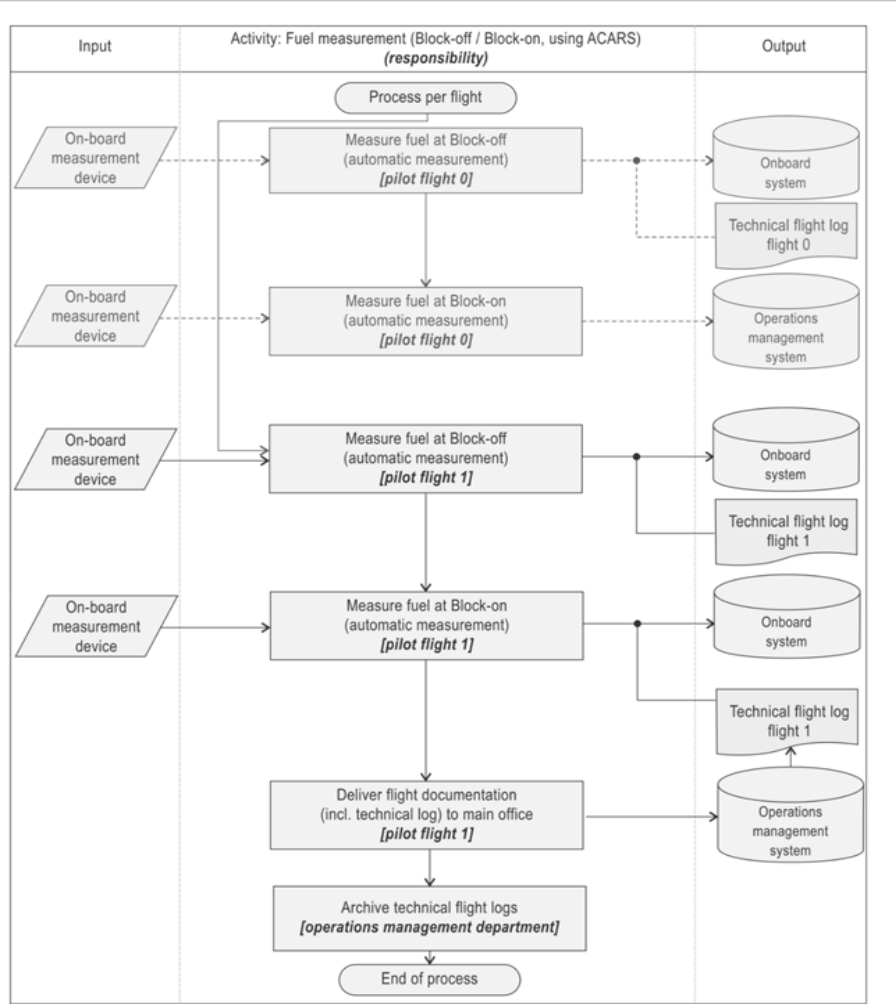


Figure C-6. Collection of required data to implement Block-off / Block-on

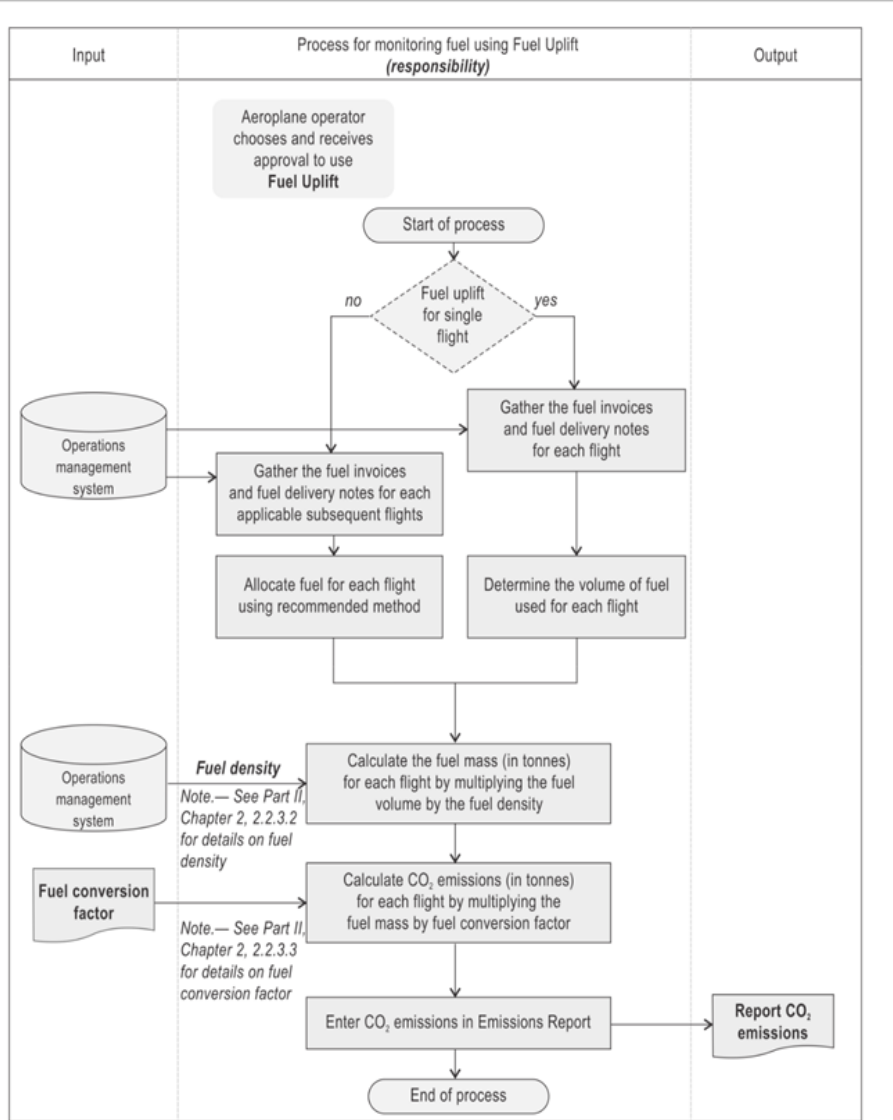


Figure C-7. Monitoring fuel use by flight using Fuel Uplift

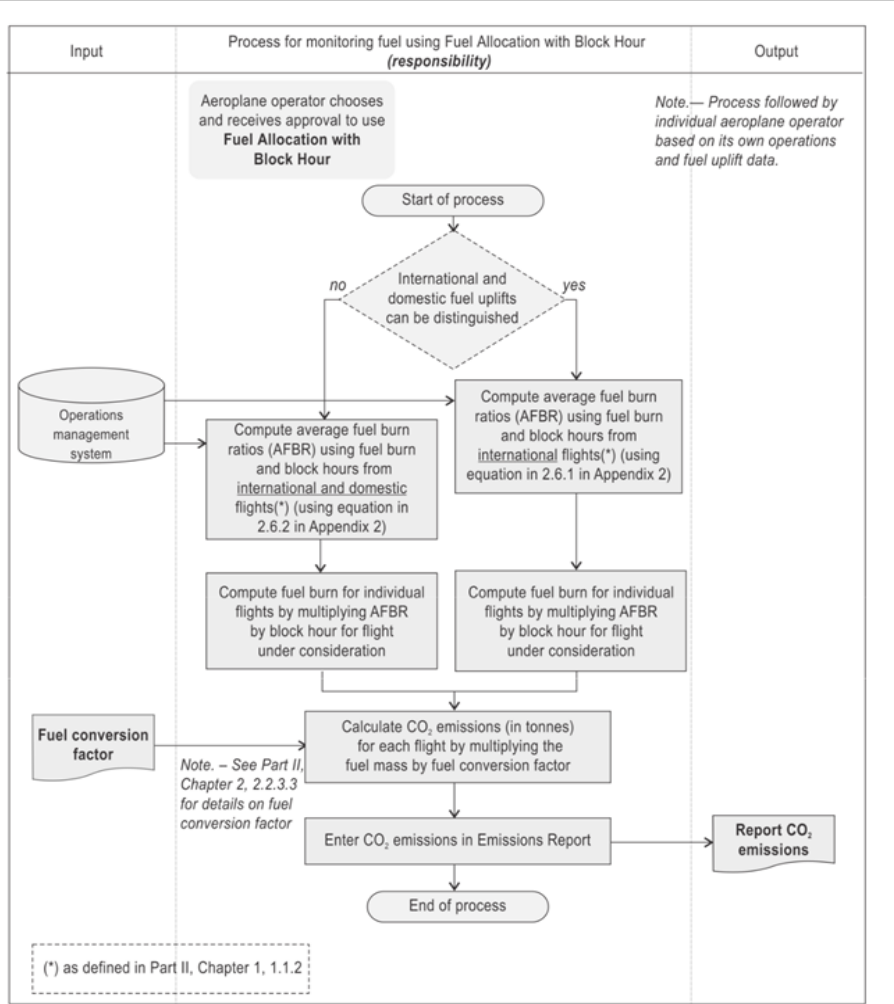


Figure C-8. Monitoring fuel use by flight using Fuel Allocation with Block Hour

Dodoma,
22nd December, 2025

MAKAME M. MBARAWA,
Minister for Transport