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Annex Reference	ENVIRONMENTAL PROTECTION  Standard or Recommended Practice	State Legislation, Regulation or Document Reference	Level of implementation of SARP's	Text of the difference to be notified to ICAO	Comments including the reason for the difference
Chapter 1 Reference  Definition	<p style="text-align: center;"><b>INTERNATIONAL STANDARDS AND RECOMMENDED PRACTICES</b></p> <p style="text-align: center;"><b>PART I. DEFINITIONS, ABBREVIATIONS AND UNITS</b></p> <p style="text-align: center;"><b>CHAPTER 1. DEFINITIONS</b></p> <p><i>Administrative partnership.</i> Delegation of administering tasks in this Volume from one State to another State(s).</p>				
Chapter 1 Reference  Definition	<p><i>Aerodrome.</i> A defined area on land or water (including any buildings, installations and equipment) intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft.</p>	Civil Aviation Rules (CAR) Part 1.	No Difference		
Chapter 1 Reference  Definition	<p><i>Aerodrome pair.</i> A group of two aerodromes composed of a departing aerodrome and an arrival aerodrome.</p>				



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Chapter 1 Reference  Definition	<i>Aeroplane.</i> 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.	CAR Part 1.	No Difference		
Chapter 1 Reference  Definition	<i>Aeroplane owner.</i> Person(s), organization(s) or enterprise(s) identified via Item 4 (Name of owner) and Item 5 (Address of owner) on the certificate of registration of an aeroplane.	CAR Part 1; rule 47.53.	No Difference		Note: Part 1 definition is of "owner"; see rule 47.53 for specific requirements.
Chapter 1 Reference  Definition	<i>Air operator certificate (AOC).</i> A certificate authorizing an operator to carry out specified commercial air transport operations.	CAR 119.3.	No Difference		Note: "Airline air operator certificate".
Chapter 1 Reference  Definition	<i>Conversion process.</i> A type of technology used to convert a feedstock into aviation fuel.				
Chapter 1 Reference  Definition	<i>CORSIA eligible fuel.</i> A CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an operator may use to reduce their offsetting requirements.				



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Chapter 1 Reference  Definition	<b>CORSIA lower carbon aviation fuel.</b> A fossil-based aviation fuel that meets the CORSIA Sustainability Criteria under this Volume.				
Chapter 1 Reference  Definition	<b>CORSIA sustainable aviation fuel.</b> A renewable or waste-derived aviation fuel that meets the CORSIA Sustainability Criteria under this Volume.				
Chapter 1 Reference  Definition	<b>Feedstock.</b> A type of unprocessed raw material used for the production of aviation fuel.				
Chapter 1 Reference  Definition	<b>Flight plan.</b> Specified information provided to air traffic services units, relative to an intended flight or portion of a flight of an aircraft.	CAR Part 1.	No Difference		
Chapter 1 Reference  Definition	<b>Fuel uplift.</b> Measurement of fuel provided by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight (in litre).				



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Chapter 1 Reference  Definition	<p><b>Great Circle Distance.</b> 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).</p> <p><i>Note.— Latitude and longitude coordinates of aerodromes can be obtained from the ICAO Location Indicators database.</i></p>				
Chapter 1 Reference  Definition	<p><b>National accreditation body.</b> A body authorized by a State which attests that a verification body is competent to provide specific verification services.</p>				
Chapter 1 Reference  Definition	<p><b>New entrant.</b> Any aeroplane operator that commences an aviation activity falling within the scope of this Volume 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.</p>				
Chapter 1 Reference  Definition	<p><b>Notifying State.</b> 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.</p>				



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Chapter 1 Reference  Definition	<b>Operator.</b> The person, organization or enterprise engaged in or offering to engage in an aircraft operation.	CAR Part 1.	No Difference		Note: see Part 1 definition "operate".
Chapter 1 Reference  Definition	<b>Pathway.</b> A specific combination of feedstock and conversion process used for the production of aviation fuel.				
Chapter 1 Reference  Definition	<b>Reporting period.</b> 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. The flight departure time (UTC) determines which reporting period a flight belongs to.				
Chapter 1 Reference  Definition	<b>State pair.</b> A group of two States composed of a departing State or its territories and an arrival State or its territories.				
Chapter 1 Reference  Definition	<b>Verification body.</b> A legal entity that performs the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report, as an accredited independent third party.				



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Chapter 1 Reference  Definition	<i>Verification of report.</i> An independent, systematic and sufficiently documented evaluation process of an emissions report and, when required, a cancellation of eligible emissions units report.				
Chapter 1 Reference  Definition	<i>Verification report.</i> A document, drafted by the verification body, containing the verification statement and required supporting information.				
Chapter 1 Reference  Definition	<i>Verification team.</i> A group of verifiers, or a single verifier that also qualifies as a team leader, belonging to a verification body conducting the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report. The team can be supported by technical experts.				



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Chapter 2 Reference 2  Standard	<p style="text-align: center;"><b>CHAPTER 2. ABBREVIATIONS AND UNITS</b></p> <p>Where the following abbreviations are used in Volume IV of this Annex, they have the meanings ascribed to them below:</p> <p><i>Abbreviations</i></p> <p>ACARS            Aircraft Communications Addressing and Reporting System AOC                Air operator certificate CERT              CO2 Estimation and Reporting Tool CO2                Carbon dioxide CO2e               Carbon dioxide equivalent CORSIA            Carbon Offsetting and Reduction Scheme for International Aviation GHG                Greenhouse gases IAF                 International Accreditation Forum IEC                 International Electrotechnical Commission ISO                 International Organization for Standardization MRV                Monitoring, Reporting and Verification MJ                  Megajoule RTK                 Revenue Tonne Kilometres</p> <p><i>Non-SI units</i></p> <p>The non-SI units listed in Table 2-1 shall be used either in lieu of, or in addition to, SI units as primary units of measurement under this Volume.</p>				



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	Table 2-1. Non-SI units for use with SI				





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Reference 14.CORSIA  Standard	<p align="center"><b>PART II. CARBON OFFSETTING AND REDUCTION SCHEME FOR INTERNATIONAL AVIATION (CORSIA)</b></p> <p align="center"><b>CHAPTER 1. ADMINISTRATION</b></p> <p><i>Note 1.— See also Appendix 1 for further information on administration procedures.</i></p> <p><i>Note 2.— The ICAO documents referred to in this Volume of Annex 16 and listed below are material approved by the Council for publication by ICAO to support this Volume and are essential to the implementation of the CORSIA. These ICAO documents are available on the ICAO CORSIA website and may only be amended by the Council:</i></p> <ol style="list-style-type: none"> <li>1. <i>CORSIA States for Chapter 3 State Pairs;</i></li> <li>2. <i>ICAO CORSIA CO2 Estimation and Reporting Tool;</i></li> <li>3. <i>CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes;</i></li> <li>4. <i>CORSIA Approved Sustainability Certification Schemes;</i></li> <li>5. <i>CORSIA Sustainability Criteria for CORSIA Eligible Fuels;</i></li> </ol>				



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	<p>6. <i>CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels;</i></p> <p>7. <i>CORSIA Methodology for Calculating Actual Life Cycle Emissions Values;</i></p> <p>8. <i>CORSIA Eligible Emissions Units;</i></p> <p>9. <i>CORSIA Emissions Unit Eligibility Criteria;</i></p> <p>10. <i>CORSIA Central Registry (CCR): Information and Data for the Implementation of CORSIA;</i></p> <p>11. <i>CORSIA Aeroplane Operator to State Attributions;</i></p> <p>12. <i>CORSIA 2020 Emissions;</i></p> <p>13. <i>CORSIA Annual Sector's Growth Factor (SGF); and</i></p> <p>14. <i>CORSIA Central Registry (CCR): Information and Data for Transparency.</i></p> <p>The provisions of 1.1 to 1.6 shall apply to the classifications defined in this Volume.</p>				



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Chapter 1 Reference 1.1.1  Standard	<p><b>1.1 Attribution of international flights to an aeroplane operator</b></p> <p>1.1.1 The aeroplane operator shall identify international flights, as defined in 1.1.2 and 2.1, that are attributed to it according to the approach in 1.1.2 and 1.1.3.</p> <p><i>Note.— Two or more consecutive flights operated under the same flight number are considered as separate flights for the purposes of this Volume.</i></p>				
Chapter 1 Reference 1.1.2  Standard	<p>1.1.2 For the purpose of this Volume, an international flight is defined as the operation of an aircraft from take-off at an aerodrome of a State or its territories, and landing at an aerodrome of another State or its territories. In addition, a domestic flight is defined as the operation of an aircraft from take-off at an aerodrome of a State or its territories, and landing at an aerodrome of the same State or its territories.</p>				



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Chapter 1 Reference 1.1.3  Standard	<p>1.1.3 The attribution of a specific international flight to an aeroplane operator shall be determined as follows:</p> <p>a) <i>ICAO Designator:</i> When Item 7 (aircraft identification) of the flight plan contains the ICAO Designator, that flight shall be attributed to the aeroplane operator that has been assigned this Designator;</p> <p><i>Note 1.— ICAO Designators are contained in Doc 8585 — Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services.</i></p> <p><i>Note 2.— The reference to Item 7 is based on the ICAO model flight plan form contained in Appendix 2 of Doc 4444 — Procedures for Air Navigation Services — Air Traffic Management.</i></p> <p>b) <i>Registration marks:</i> When Item 7 (aircraft identification) of the flight plan contains the nationality or common mark, and registration mark of an aeroplane that is explicitly listed in an AOC (or equivalent) issued by a State, that flight shall be attributed to the aeroplane operator that holds the AOC (or equivalent); and</p> <p>c) <i>Other:</i> When the aeroplane operator of a flight has not been identified via 1.1.3 a) or b), that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator.</p> <p><i>Note.— See Attachment A Figure A-1 for an illustration on the process for attributing a flight to an aeroplane operator.</i></p>				



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Chapter 1 Reference 1.1.4  Standard	1.1.4 If requested by the State in which the aeroplane is registered, aeroplane owners identified via 1.1.3 c) shall provide all information necessary to identify the actual aeroplane operator of a flight.				
Chapter 1 Reference 1.1.5  Standard	1.1.5 The aeroplane operator may, by contract, delegate the administrative requirements of this Volume to a third party, as long as the delegation is not to the same entity as the verification body. Liability for compliance shall not be delegated.				
Chapter 1 Reference 1.1.6  Recommendation	1.1.6 <b>Recommendation.</b> — <i>The State should ensure the correct attribution of an international flight departing from an aerodrome in its territory to an aeroplane operator using the approach in 1.1.3 and perform the required order of magnitude checks to ensure the completeness of reported data as described in 2.4.1.5.</i>				
Chapter 1 Reference 1.2.1  Standard	<b>1.2 Attribution of an aeroplane operator to a State</b>  1.2.1 The aeroplane operator with international flights, as defined in 1.1.2 and 2.1, attributed to it shall identify the State to which it is attributed according to the approach in 1.2.4.				



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Chapter 1 Reference 1.2.2  Standard	1.2.2 The State shall ensure the correct attribution of an aeroplane operator to it according to the approach in 1.2.4.				
Chapter 1 Reference 1.2.3  Recommendation	1.2.3 <b>Recommendation.</b> — <i>The State should use the ICAO document entitled "CORSA Aeroplane Operator to State Attributions" that is available on the ICAO CORSA website to meet its requirements under 1.2.2.</i>				



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Chapter 1 Reference 1.2.4  Standard	<p>1.2.4 The attribution of an aeroplane operator to a State shall be determined as follows:</p> <p>a) <i>ICAO Designator:</i> Where the aeroplane operator has an ICAO Designator, the State to which the aeroplane operator fulfils its requirements under this Volume shall be the Notifying State;</p> <p><i>Note.— ICAO Designators and Notifying States are contained in Doc 8585 — Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services.</i></p> <p>b) <i>Air operator certificate:</i> 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 this Volume shall be the State that issued the air operator certificate (or equivalent); and</p> <p>c) <i>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 this Volume. 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 this Volume.</p>				



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Chapter 1 Reference 1.2.5  Standard	1.2.5 If the aeroplane operator changes its ICAO Designator, AOC (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 this State shall become the State to which the aeroplane operator fulfils its requirements under this Volume at the start of the next compliance period.				
Chapter 1 Reference 1.2.6  Standard	1.2.6 The 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 this Volume, subject to the approval of the State. Evidence shall be provided in the aeroplane operator's Emissions Monitoring Plan to demonstrate that the subsidiary aeroplane operator is wholly owned.				
Chapter 1 Reference 1.2.7  Standard	1.2.7 The State shall submit to ICAO a list of aeroplane operators which are attributed to it according to the requirements as described in Appendix 5 Table A5-3 (Field 1), and in accordance with the timeline as defined in Appendix 1. The State may submit updates to this list to ICAO on a more frequent basis.  <i>Note.— See Attachment A Figure A-2 for an illustration on the attribution of aeroplane operators to States.</i>				





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Chapter 1 Reference 1.3.1  Standard	<p style="text-align: center;"><b>1.3 State</b></p> <p>1.3.1 The State shall approve the aeroplane operator compliance on the basis of satisfactory evidence that the aeroplane operator meets requirements that are at least equal to the applicable Standards specified in this Volume.</p> <p><i>Note.— As each new edition and amendment of this Annex becomes applicable (according to Table A of the Foreword) it supersedes all previous editions and amendments.</i></p>				
Chapter 1 Reference 1.3.2  Standard	<p>1.3.2 The State shall not delegate enforcement of the requirements in this Volume, or their administrative tasks towards ICAO, to another State. The State may delegate administration processes of this Volume to another State through an administrative partnership based on bilateral agreement among the respective States.</p> <p><i>Note.— A template for, and guidance on, administrative partnerships is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i></p>				
Chapter 1 Reference 1.3.3  Standard	<p>1.3.3 The State providing capacity support through an administrative partnership shall notify ICAO about the contracting administrating authorities, affected aeroplane operators, scope and duration of the administrative partnership and a copy of the bilateral agreement.</p>				



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Chapter 1 Reference 1.3.4  Recommendation	1.3.4 <b>Recommendation.</b> — <i>The State providing capacity support should assess whether the administering authority that has been delegated authority, which will provide administering tasks for another State, has the required resources to offer such services.</i>				
Chapter 1 Reference 1.3.5  Standard	1.3.5 The State receiving capacity support shall ensure that aeroplane operators attributed to it are advised of the administrative arrangements prior to start of the administrative partnership and any potential changes thereafter.				
Chapter 1 Reference 1.3.6  Standard	1.3.6 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.				
Chapter 1 Reference 1.3.7  Standard	1.3.7 The State shall submit to ICAO a list of verification bodies accredited in the State according to the requirements as described in Appendix 5 Table A5-3 (Field 2), and in accordance with the timeline as defined in Appendix 1. The State may submit updates to this list to ICAO on a more frequent basis.				



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Chapter 1 Reference 1.4.1  Standard	<p style="text-align: center;"><b>1.4 Record keeping</b></p> <p>1.4.1 The aeroplane operator shall keep records relevant to demonstrating compliance with the requirements of Chapters 2, 3, and 4 of this Part for a period of 10 years.</p>				
Chapter 1 Reference 1.4.2  Recommendation	<p>1.4.2 <b>Recommendation.</b>— <i>The aeroplane operator should keep records relevant to its CO2 emissions per State pair during the 2019-2020 period in order to cross-check its offsetting requirements calculated by the State during the 2030-2035 compliance periods.</i></p>				
Chapter 1 Reference 1.4.3  Standard	<p>1.4.3 The State shall keep records relevant to the aeroplane operator's CO2 emissions per State pair during the period of 2019-2020 in order to calculate the aeroplane operator's offsetting requirements during the 2030-2035 compliance periods.</p>				
Chapter 1 Reference 1.5  Standard	<p style="text-align: center;"><b>1.5 Compliance periods and timeline</b></p> <p>States and aeroplane operators shall comply with the Standards in Chapters 2, 3, and 4 of this Part in accordance with the timeline as defined in Appendix 1.</p>				



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Chapter 1 Reference 1.6  Standard	<p align="center"><b>1.6 Equivalent procedures</b></p> <p>The use of equivalent procedures in lieu of the procedures specified in this Volume of Annex 16 shall be approved by the State to which the aeroplane operator has been attributed in 1.2. Equivalent procedures shall demonstrably meet the requirements in this Volume of Annex 16.</p> <p><i>Note.— Guidance material, including the use of equivalent procedures, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i></p>				
Chapter 2 Reference 2.1.1  Standard	<p align="center"><b>CHAPTER 2. MONITORING, REPORTING AND VERIFICATION (MRV) OF AEROPLANE OPERATOR ANNUAL CO2 EMISSIONS</b></p> <p align="center"><b>2.1 Applicability of MRV requirements</b></p> <p><i>Note.— See also Chapter 1 for administration requirements of the State and aeroplane operator.</i></p> <p>2.1.1 The Standards and Recommended Practices of this Chapter shall be applicable to an aeroplane operator that produces annual CO2 emissions greater than 10 000 tonnes from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights, as defined in 1.1.2, on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights.</p>				



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Chapter 2 Reference 2.1.2  Recommendation	2.1.2 <b>Recommendation.</b> — <i>When considering whether a flight is international or domestic, an aeroplane operator and a State should use, for the purpose of this Volume, Doc 7910 — Location Indicators, which contains a list of aerodromes and the State they are attributed to. Further guidance material is also provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i>				
Chapter 2 Reference 2.1.3  Standard	2.1.3 The Standards and Recommended Practices of this Chapter shall not be applicable to international flights, as defined in 1.1.2, preceding or following a humanitarian, medical or firefighting flight provided such flights were conducted with the same aeroplane, and were required to accomplish the related humanitarian, medical or firefighting activities or to reposition thereafter the aeroplane for its next activity. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the State.				
Chapter 2 Reference 2.1.4  Standard	2.1.4 The Standards and Recommended Practices of this Chapter shall be applicable to a new entrant aeroplane operator from the year after it meets the requirements in 2.1.1 and 2.1.3.				



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Chapter 2 Reference 2.1.5  Recommendation	<p>2.1.5 <b>Recommendation.</b>— <i>If the aeroplane operator is close to the threshold of annual CO<sub>2</sub> emissions, as defined in 2.1.1 and 2.1.3, from international flights, as defined in 1.1.2, it should consider engaging with the State to which it is attributed for guidance. Likewise, the State should carry out oversight of the aeroplane operators attributed to it, and engage with any that it considers may be close to or above the threshold. The aeroplane operator with annual CO<sub>2</sub> emissions below the threshold may choose to voluntarily engage with the State to which it is attributed.</i></p> <p><i>Note.— See Attachment B Figure B-1 for a process flowchart on the determination of the applicability of Chapter 2 to international flights, as defined in 1.1.2.</i></p>				
Chapter 2 Reference 2.2.1.1  Standard	<p><b>2.2 Monitoring of CO<sub>2</sub> emissions</b></p> <p>2.2.1 Eligibility of monitoring methods</p> <p>2.2.1.1 The aeroplane operator shall monitor and record its fuel use from international flights, as defined in 1.1.2 and 2.1, in accordance with an eligible monitoring method as defined in 2.2.1.2 and 2.2.1.3, and approved by the State to which it is attributed. Following approval of the Emissions Monitoring Plan, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period.</p> <p><i>Note.— Further guidance material on eligibility of monitoring methods, as well as on associated thresholds and related metrics, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i></p>				



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Chapter 2 Reference 2.2.1.2.1  Standard	2.2.1.2 2019-2020 period  2.2.1.2.1 The aeroplane operator with annual CO2 emissions from international flights, as defined in 1.1.2 and 2.1, greater than or equal to 500 000 tonnes shall use a Fuel Use Monitoring Method as described in Appendix 2.				
Chapter 2 Reference 2.2.1.2.2  Standard	2.2.1.2.2 The aeroplane operator with annual CO2 emissions from international flights, as defined in 1.1.2 and 2.1 of less than 500 000 tonnes shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT), as described in Appendices 2 and 3 respectively.				
Chapter 2 Reference 2.2.1.2.3  Standard	2.2.1.2.3 If the aeroplane operator's annual CO2 emissions from international flights, as defined in 1.1.2 and 2.1, increases above the threshold of 500 000 tonnes in 2019, the State shall permit, at its discretion, the aeroplane operator to continue to use the monitoring method chosen in accordance to 2.2.1.2.2 during 2020.				
Chapter 2 Reference 2.2.1.2.4  Recommendation	2.2.1.2.4 <b>Recommendation.</b> — <i>The aeroplane operator should use the same monitoring method during the 2019-2020 period that it expects to use during the 2021-2023 period, taking into account its expected annual CO2 emissions during the 2021-2023 period. If the aeroplane operator needs to change monitoring method, it will submit a revised Emissions Monitoring Plan by 30 September 2020 in order to implement the new monitoring method from 1 January 2021.</i>				



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Chapter 2 Reference 2.2.1.2.5  Standard	2.2.1.2.5 If the aeroplane operator does not have an approved Emissions Monitoring Plan as of 1 January 2019, it shall monitor and record its CO2 emissions in accordance with the eligible monitoring method outlined in the Emissions Monitoring Plan that it will submit, or has submitted, to the State to which it is attributed.				
Chapter 2 Reference 2.2.1.2.6  Standard	2.2.1.2.6 If the aeroplane operator's Emissions Monitoring Plan, as defined in 2.2.2 is determined to be incomplete and/or inconsistent with the eligible Fuel Use Monitoring Method in Appendix 2, then the State to which the aeroplane operator is attributed 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.				
Chapter 2 Reference 2.2.1.2.7  Standard	2.2.1.2.7 If the aeroplane operator does not have sufficient information to use a Fuel Use Monitoring Method, as defined in Appendix 2, the State to which the aeroplane operator is attributed shall, at its discretion, approve the use of the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) for a period lasting no later than 30 June 2019.  <i>Note.— See Attachment B Figure B-2 for a process flowchart on the eligibility of Fuel Use Monitoring Methods during the 2019-2020 period.</i>				





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Chapter 2 Reference 2.2.1.3.1  Standard	2.2.1.3 2021-2035 period  2.2.1.3.1 The aeroplane operator, with annual CO2 emissions from international flights subject to offsetting requirements, as defined in 1.1.2 and 3.1, of greater than or equal to 50 000 tonnes, shall use a Fuel Use Monitoring Method as described in Appendix 2 for these flights. For international flights, as defined in 1.1.2 and 2.1, not subject to offsetting requirements, as defined in 3.1, the aeroplane operator shall use either a Fuel Use Monitoring Method, as described in Appendix 2, or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT), as described in Appendix 3.				
Chapter 2 Reference 2.2.1.3.2  Standard	2.2.1.3.2 The aeroplane operator, with annual CO2 emissions from international flights subject to offsetting requirements, as defined in 1.1.2 and 3.1, of less than 50 000 tonnes, shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) as described in Appendices 2 and 3 respectively.				
Chapter 2 Reference 2.2.1.3.3  Standard	2.2.1.3.3 If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements, as defined in 1.1.2 and 3.1, 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). The aeroplane operator shall change to a Fuel Use Monitoring Method, as described in Appendix 2, on 1 January of year (y+3).				



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Chapter 2 Reference 2.2.1.3.4  Standard	<p>2.2.1.3.4 If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements, as defined in 1.1.2 and 3.1, 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). If the aeroplane operator chooses to change its monitoring method, it shall submit an updated Emissions Monitoring Plan by 30 September of year (y+2).</p> <p><i>Note.— See Attachment B Figure B-3 for a process flowchart on the eligibility of Fuel Use Monitoring Methods during the 2021-2035 compliance periods.</i></p>				
Chapter 2 Reference 2.2.2.1  Standard	<p>2.2.2 Emissions Monitoring Plan</p> <p>2.2.2.1 The aeroplane operator shall submit an Emissions Monitoring Plan to the State to which it is attributed for approval by the State in accordance with the timeline as defined in Appendix 1. The Emissions Monitoring Plan shall contain the information as defined in Appendix 4.</p>				
Chapter 2 Reference 2.2.2.2  Standard	<p>2.2.2.2 A new entrant aeroplane operator shall submit an Emissions Monitoring Plan to the State to which it is attributed within three months of falling within the scope of applicability as defined in 2.1.</p>				



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Chapter 2 Reference 2.2.2.3  Standard	2.2.2.3 The aeroplane operator shall resubmit the Emissions Monitoring Plan to the State to which it is attributed for approval if a material change is made to the information contained within the Emissions Monitoring Plan (i.e., a change to the information presented in the plan that would affect the status or eligibility of the aeroplane operator for an option under the emissions monitoring requirements, or that would otherwise affect the decision by the State to which the aeroplane operator is attributed with regard to whether the aeroplane operator's approach to monitoring conforms with the requirements).				
Chapter 2 Reference 2.2.2.4  Standard	2.2.2.4 The aeroplane operator shall also inform the State to which it is attributed of changes that would affect the State's oversight (e.g., change in corporate name or address), even if the changes do not fall within the definition of a material change.				
Chapter 2 Reference 2.2.2.5  Standard	2.2.2.5 If the aeroplane operator's Emissions Monitoring Plan is determined to be incomplete and/or inconsistent with the Emissions Monitoring Plan requirements in Appendix 4, the State to which it is attributed shall engage with the aeroplane operator to resolve outstanding issues. This may involve returning the Emissions Monitoring Plan to the aeroplane operator along with an explanation as to why the plan was found deficient, or a request for further information.  <i>Note.— Further guidance material on the Emissions Monitoring Plan and material changes is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i>				



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Chapter 2 Reference 2.2.3.1  Standard	2.2.3 Calculation of CO2 emissions from aeroplane fuel use  2.2.3.1 The aeroplane operator shall apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume.				
Chapter 2 Reference 2.2.3.2  Standard	2.2.3.2 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 (e.g., in an operational, flight or technical log). 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.  <i>Note.— Further guidance material on fuel density is provided in the Environmental Technical Manual (Doc 9501), Volume IV — Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i>				



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Chapter 2 Reference 2.2.3.3  Standard	<p>2.2.3.3 The aeroplane operator using a Fuel Use Monitoring Method, as defined in Appendix 2, shall determine the CO<sub>2</sub> emissions from international flights, as defined in 1.1.2 and 2.1, using the following equation:</p> <p>where:</p> <p>CO<sub>2</sub> = CO<sub>2</sub> emissions (in tonnes);  M<sub>f</sub> = Mass of fuel f used (in tonnes); and  FCFF = Fuel conversion factor of given fuel f, equal to 3.16 (in kg CO<sub>2</sub>/kg fuel) for Jet-A fuel / Jet-A1 fuel and 3.10 (in kg CO<sub>2</sub>/kg fuel) for AvGas or Jet-B fuel.</p> <p><i>Note.— For the purpose of calculating CO<sub>2</sub> emissions the mass of fuel used includes all aviation fuels.</i></p>				
Chapter 2 Reference 2.2.4.1  Standard	<p>2.2.4 Monitoring of CORSIA eligible fuels claims</p> <p>2.2.4.1 The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall use a CORSIA eligible fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled “CORSIA Sustainability Criteria for CORSIA Eligible Fuels” that is available on the ICAO CORSIA website.</p>				



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Chapter 2 Reference 2.2.4.2  Standard	2.2.4.2 The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainability Certification Scheme included in the ICAO document entitled "CORSIA Approved Sustainability Certification Schemes", that is available on the ICAO CORSIA website. Such certification schemes meet the requirements included in the ICAO document entitled "CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes", that is available on the ICAO CORSIA website.				



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Chapter 2 Reference 2.2.4.3  Standard	<p>2.2.4.3 If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, then it shall not be accounted for as CORSIA eligible fuel.</p> <p><i>Note 1.— The provisions of this Chapter consider that aviation fuel supply chains are not segregated at aerodromes, and that CORSIA eligible fuels will be typically co-mingled at various points in the fuel supply infrastructure (e.g., pipelines, storage terminals, aerodrome fuel storage systems). The CORSIA eligible fuels purchased by a particular aeroplane operator may not be physically used in its aeroplane, and it will not be feasible to determine the specific CORSIA eligible fuel content at the point of uplift in an aeroplane. Claims of emissions reductions from the use of CORSIA eligible fuels by an aeroplane operator are based on mass of CORSIA eligible fuels according to purchasing and blending records.</i></p> <p><i>Note 2.— The emissions reductions from the use of a CORSIA eligible fuel are calculated as indicated in Part II, Chapter 3, 3.3 in the context of the calculation of the CO2 offsetting requirements in Chapter 3. These calculations use the approved life cycle emissions value (LSf) for the CORSIA eligible fuel. Information on emissions reductions from using CORSIA eligible fuel is included in the aeroplane operator's Emissions Report (Field 12 of Table A5-1 in Appendix 5), in accordance with Part II, Chapter 2, 2.3.1 and 2.3.3.</i></p>				



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Chapter 2 Reference 2.3.1.1  Standard	<p><b>2.3 Reporting of CO2 emissions</b></p> <p>2.3.1 Aeroplane operator reporting</p> <p>2.3.1.1 The aeroplane operator shall submit to the State to which it is attributed a copy of the verified Emissions Report for approval by the State and a copy of the associated Verification Report in accordance with the timeline as defined in Appendix 1.</p>				
Chapter 2 Reference 2.3.1.2  Standard	<p>2.3.1.2 The State shall decide on the level of aggregation (i.e., State pair or aerodrome pair) for which an aeroplane operator attributed to it shall report the number of international flights, as defined in 1.1.2 (i.e., Table A5-1 Field 7) and CO2 emissions (i.e., Table A5-1 Field 8). The State shall inform an aeroplane operator attributed to it whether Field 7 and 8 in the Emissions Report shall be reported at the level of State pair or aerodrome pair during the approval process for the Emissions Monitoring Plan.</p>				
Chapter 2 Reference 2.3.1.3  Standard	<p>2.3.1.3 The Emissions Report shall contain the information as defined in Appendix 5 Table A5-1. An aeroplane operator that uses the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) is not required to report Field 5.</p>				
Chapter 2 Reference 2.3.1.4  Recommendation	<p>2.3.1.4 <b>Recommendation.</b>— <i>The aeroplane operator should use the standardised Emissions Report template provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), or a template approved by the State to which it is attributed, for submission of information to the State to which it is attributed.</i></p>				





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Chapter 2 Reference 2.3.1.5  Standard	2.3.1.5 When the aeroplane operator reports its consolidated CO <sub>2</sub> emissions from international flights, as defined in 1.1.2 and 2.1, 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.				
Chapter 2 Reference 2.3.1.6  Standard	2.3.1.6 In specific circumstances where the aeroplane operator operates a very limited number of State pairs that are subject to offsetting requirements, and/or a very limited number of State pairs that are not subject to offsetting requirements, it may request in writing to the State to which it is attributed that such data not be published at the aeroplane operator level, as defined in Appendix 5, 3.2, explaining the reasons why disclosure would harm its commercial interests. Based on this request, the State shall determine whether this data is confidential.  <i>Note.— In the application of 2.3.1.6 and/or 2.3.1.7, the annual CO<sub>2</sub> emissions of an aeroplane operator on a given State pair are considered as commercially sensitive if they are determined using a Fuel Use Monitoring Method as described in Appendix 2.</i>				
Chapter 2 Reference 2.3.1.7  Standard	2.3.1.7 In specific circumstances where aggregated State pair data may be attributed to an identified aeroplane operator as a result of a very limited number of aeroplane operators conducting flights on a State pair, that aeroplane operator may request in writing to its State that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests. Based on this request, the State shall determine whether this data is confidential.				



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Chapter 2 Reference 2.3.2.1  Standard	2.3.2 State reporting  2.3.2.1 The State shall calculate and inform each of the aeroplane operators that are attributed to it of their average total annual CO2 emissions during the 2019 and 2020 period, in accordance with the timeline as defined in Appendix 1.				
Chapter 2 Reference 2.3.2.2  Standard	2.3.2.2 The State shall submit a report to ICAO in accordance with the timeline as defined in Appendix 1. This report shall contain the information as defined in Appendix 5, Tables A5-4, A5-5 and A5-6, when applicable.				
Chapter 2 Reference 2.3.2.3  Standard	2.3.2.3 The State shall inform ICAO of any reported data deemed confidential in accordance with 2.3.1.6 and 2.3.1.7.				
Chapter 2 Reference 2.3.2.4  Standard	2.3.2.4 All aeroplane operator data which is deemed confidential in accordance with 2.3.1.6 and 2.3.1.7 shall be aggregated without attribution to the specific aeroplane operator, and included within the ICAO document entitled "CORSIA Central Registry (CCR): Information and Data for Transparency" that is available on the ICAO CORSIA website.				



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Chapter 2 Reference 2.3.3.1  Standard	2.3.3 Reporting of CORSIA eligible fuels  2.3.3.1 The aeroplane operator shall subtract CORSIA eligible fuels traded or sold to a third party from its total reported quantity of CORSIA eligible fuels.				
Chapter 2 Reference 2.3.3.2  Standard	2.3.3.2 The aeroplane operator shall provide a declaration of all other GHG schemes it participates in where the emissions reductions from the use of CORSIA eligible fuels may be claimed, and a declaration that it has not made claims for the same batches of CORSIA eligible fuel under these other schemes.				
Chapter 2 Reference 2.3.3.3  Standard	2.3.3.3 To claim emissions reductions from the use of CORSIA eligible fuels in the Emissions Report, the aeroplane operator shall provide the information as described in Appendix 5 Table A5-2 within a given compliance period for all CORSIA eligible fuel received by a blender by the end of that compliance period. The information provided is through to the blend point, and includes information received from both the neat (unblended) fuel producer and the fuel blender.				
Chapter 2 Reference 2.3.3.4  Recommendation	2.3.3.4 <b>Recommendation.</b> — <i>The aeroplane operator should make CORSIA eligible fuel claims on an annual basis in order to ensure all documentation is dealt with in a timely manner. However, the aeroplane operator has the option to decide when to make a CORSIA eligible fuel claim within a given compliance period for all CORSIA eligible fuel received by a blender within that compliance period. For blending that occurs in the second half of the final year of a compliance period, the aeroplane operator and the State to which it is attributed should determine what, if any, flexibility is needed in terms of submitting reports.</i>				



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Chapter 2 Reference 2.3.3.5  Standard	2.3.3.5 If the aeroplane operator purchases fuel from a supplier downstream from the fuel blender (e.g., from a distributor, another aeroplane operator, or an aerodrome-based fuel distributor), this fuel supplier shall provide all of the requisite documentation in order for the emissions reductions from the use of CORSIA eligible fuels to be claimed by the aeroplane operator in accordance with Chapter 3.				
Chapter 2 Reference 2.4.1.1  Standard	<p style="text-align: center;"><b>2.4 Verification of CO2 emissions</b></p> <p>2.4.1 Annual verification of an aeroplane operator's Emissions Report</p> <p>2.4.1.1 The aeroplane operator shall engage a verification body for the verification of its annual Emissions Report.</p> <p><i>Note.— The verification body is one of the verification bodies included in the list of verification bodies accredited in States, included within the ICAO document entitled "CORSIA Central Registry (CCR): Information and Data for Transparency" that is available on the ICAO CORSIA website.</i></p>				
Chapter 2 Reference 2.4.1.2  Recommendation	<p>2.4.1.2 <b>Recommendation.</b>— <i>The aeroplane operator should perform an internal pre-verification of its Emissions Report prior to the verification by a verification body.</i></p> <p><i>Note.— Further guidance material on internal pre-verification 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).</i></p>				



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Chapter 2 Reference 2.4.1.3  Standard	<p>2.4.1.3 A verification body shall conduct the verification according to ISO 14064-3:2006, and the relevant requirements in Appendix 6 Section 3.</p> <p>-----</p> <p>ISO 14064-3:2006 entitled "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions."</p>				
Chapter 2 Reference 2.4.1.4  Standard	<p>2.4.1.4 Following the verification of the Emissions Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Report and associated Verification Report to the State to which the aeroplane operator is attributed, in accordance with the timeline as defined in Appendix 1.</p>				
Chapter 2 Reference 2.4.1.5  Standard	<p>2.4.1.5 The State shall perform an order of magnitude check of the Emissions Report in accordance with the timeline, as defined in Appendix 1.</p> <p><i>Note.— Further guidance material on the order of magnitude check is provided in the Environmental Technical Manual (Doc 9501), Volume IV — Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i></p>				
Chapter 2 Reference 2.4.1.6  Standard	<p>2.4.1.6 To facilitate order of magnitude checks and ensure the completeness of reported data, and where necessary to support the implementation of the requirements in this Volume, the State 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.</p> <p><i>Note.— Such data and information could include aeroplane operator's name, reporting year, number of international flights, as defined in 1.1.2, per aerodrome pair or State pair and aeroplane and emissions data.</i></p>				



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Chapter 2 Reference 2.4.1.7  Standard	2.4.1.7 The State shall inform concerned aeroplane operators on the requests for data sharing. In the absence of an agreement between the two States, this information shall not be disclosed to third parties.				
Chapter 2 Reference 2.4.1.8  Recommendation	<p>2.4.1.8 <b>Recommendation.</b>— <i>The State should share, upon a justified request from another State, data on aeroplane operators which are attributed to it, where the request relates to the correct attribution of flights to aeroplane operators. This includes leased aeroplanes where there is a risk of incorrect attribution of flights due to the complexity of leasing and Parent/Subsidiary arrangements between aeroplane operators. In addition, States should support each other and provide flight information (e.g., from ATM systems), especially in cases where the flight is between two States which does not include the State to which the aeroplane operator is attributed. Such data includes origin and destination aerodromes, flight date and time, aircraft type.</i></p> <p><i>Note.— As an example of leasing complexities, Operator A may lease its aeroplane to Operator B, with both operators using the same aeroplane during the year but Operator B not operating to the State making the request for information. The State regulating Operator A may want to confirm that the leased aeroplane is identified in the Emissions Report from Operator B to be confident that Operator A has not under reported.</i></p>				



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Chapter 2 Reference 2.4.1.9  Standard	2.4.1.9 The State shall provide the name of the verification body used to verify each Emissions Report upon a request for information disclosure.				
Chapter 2 Reference 2.4.1.10  Recommendation	2.4.1.10 <b>Recommendation.</b> — <i>The State should inform concerned aeroplane operators of any request for information disclosure.</i>				
Chapter 2 Reference 2.4.2.1  Standard	2.4.2 Verification body and national accreditation body  2.4.2.1 A verification body shall be accredited to ISO 14065:2013 and the relevant requirements in Appendix 6 Section 2 by a national accreditation body, in order to be eligible to verify the Emissions Report of the aeroplane operator.  <i>Note.— An aeroplane operator may engage a verification body accredited in another State, subject to rules and regulations affecting the provision of verification services in the State to which the aeroplane operator is attributed.</i>  ----- ISO 14065:2013 entitled "Greenhouse gases — Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, Document published on: 2013-04."				



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Chapter 2 Reference 2.4.2.2  Standard	<p>2.4.2.2 A national accreditation body shall be working in accordance with ISO/IEC 17011.</p> <p>-----</p> <p>ISO/IEC 17011:2004 entitled "Conformity assessment – General requirements for accreditation bodies accrediting conformity assessment bodies".</p>				
Chapter 2 Reference 2.4.3.1  Standard	<p>2.4.3 Verification of CORSIA eligible fuels</p> <p>2.4.3.1 Fuel purchases, transaction reports, fuel blending records and sustainability credentials shall constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.</p>				
Chapter 2 Reference 2.4.3.2  Standard	<p>2.4.3.2 The aeroplane operator shall ensure that it, or its designated representative, has audit rights of the production records for the CORSIA eligible fuels that it purchases.</p>				





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Chapter 2 Reference 2.4.3.3  Recommendation	<p>2.4.3.3 <b>Recommendation.</b>— <i>When an audit provision is triggered, and an audit of the fuel producer is undertaken, the aeroplane operator should share the results of the audit with the fuel producer so that the producer may then make it available to other aeroplane operators seeking assurance on the fuel producer's internal processes for the purpose of this Volume.</i></p> <p><i>Note.— The quality control assurances of CORSIA eligible fuel producers include declarations and/or process certifications, with periodic audits by verifiers, purchasers, or trusted entities. The process certifications, including the sustainability credentials, provide assurance that the CORSIA eligible fuel producer has established business processes to prevent double counting, and the periodic audits verify that the producer is following their established procedures. Purchasers and States may elect to independently audit the production records of the CORSIA eligible fuel producer in order to provide further assurance.</i></p>				
Chapter 2 Reference 2.4.3.4  Recommendation	<p>2.4.3.4 <b>Recommendation.</b>— <i>In order to ensure this capability exists, CORSIA eligible fuel procurement controls should seek to enable audit rights for fuel purchasers, aeroplane operators, or their designated representatives.</i></p>				



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Chapter 2 Reference 2.5.1.1  Standard	<p style="text-align: center;"><b>2.5 Data gaps</b></p> <p><i>Note 1.— Data gaps occur when an aeroplane operator is missing data relevant for the determination of its fuel use for one or more international flights in accordance with 2.2.1.1. Gaps in emissions-related data can occur due to various reasons, including irregular operations, data feed issues or critical system failures. Procedures to prevent data gaps are to be detailed in the Emissions Monitoring Plan of the aeroplane operator in accordance with Appendix 4, 2.4.1. When data gaps are identified by the verification body, it may be unable to obtain sufficient evidence to determine compliance with the requirements, which for severe data gaps, could result in the verification body concluding that the Emissions Report is unsatisfactory. A data gap could also be identified by the State in its review of the verified Emissions Report.</i></p> <p><i>Note 2.— Guidance material on data gaps 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).</i></p> <p style="text-align: center;">2.5.1 Aeroplane operator</p> <p>2.5.1.1 The aeroplane operator using a Fuel Use Monitoring Method, as described in Appendix 2, shall fill data gaps using the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT), as described in Appendix 3, provided that the data gaps during a compliance period do not exceed the following thresholds:</p> <p>a) 2019-2020 period: 5 per cent of international flights, as defined in 1.1.2 and 2.1;</p>				



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	b) 2021-2035 period: 5 per cent of international flights subject to offsetting requirements, as defined in 1.1.2 and 3.1.				
Chapter 2 Reference 2.5.1.2  Standard	2.5.1.2 The aeroplane operator shall correct issues identified with the data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses.				
Chapter 2 Reference 2.5.1.3  Standard	2.5.1.3 If the aeroplane operator realizes it has data gaps and system weaknesses that exceed the threshold in 2.5.1.1, then it shall engage with the State to take remedial action to address this.				
Chapter 2 Reference 2.5.1.4  Standard	2.5.1.4 When the threshold is exceeded, the aeroplane operator shall state the percentage of international flights, as defined in 1.1.2 and 2.1 for the 2019-2020 period, or flights subject to offsetting requirements, as defined in 3.1 for the 2021-2035 period, that had data gaps, and provide an explanation to the State to which it is attributed in their annual Emissions Report.				
Chapter 2 Reference 2.5.1.5  Standard	2.5.1.5 The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.				



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Chapter 2 Reference 2.5.2.1  Standard	<p style="text-align: center;">2.5.2 State</p> <p>2.5.2.1 If the aeroplane operator does not provide its annual Emissions Report in accordance with the timeline as defined in Appendix 1, then the State to which it is attributed shall engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, then the State shall estimate the aeroplane operator's annual emissions using the best available information and tools, such as the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) as described in Appendix 3.</p>				
Chapter 2 Reference 2.5.2.2  Standard	<p>2.5.2.2 If the State does not provide its annual aggregated Emissions Report to ICAO in accordance with the timeline as defined in Appendix 1, then the data provided by ICAO shall be used to fill these gaps and calculate the total sectoral CO2 emissions in a given year and the Sectoral Growth Factor, as defined in Chapter 3.</p>				
Chapter 2 Reference 2.6.1  Standard	<p style="text-align: center;"><b>2.6 Error correction to Emissions Reports</b></p> <p>2.6.1 If an error in the aeroplane operator's reported emissions is identified by the State, the verification body, or the aeroplane operator after the reported CO2 emissions have been submitted to ICAO in accordance with the timeline as defined in Appendix 1, the State shall update the reported CO2 emissions to address the error. The State shall assess any implications with respect to the aeroplane operator's offsetting requirements in previous years and, if necessary, make an adjustment to compensate for the error during the compliance period in which the error has been identified.</p>				



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Chapter 2 Reference 2.6.2  Standard	<p>2.6.2 The State shall report an error in the aeroplane operator's CO<sub>2</sub> emissions and the follow-up result of the related adjustment to ICAO.</p> <p><i>Note.— No adjustments will be made to the total sectoral CO<sub>2</sub> emissions or the Sector's Growth Factor (SGF), as defined in Chapter 3, as a result of error correction to Emissions Reports.</i></p>				
Chapter 3 Reference 3.1.1  Standard	<p style="text-align: center;"><b>CHAPTER 3. CO<sub>2</sub> OFFSETTING REQUIREMENTS FROM INTERNATIONAL FLIGHTS AND EMISSIONS REDUCTIONS FROM THE USE OF CORSIA ELIGIBLE FUELS</b></p> <p><b>3.1 Applicability of CO<sub>2</sub> offsetting requirements</b></p> <p>3.1.1 From 1 January 2021 to 31 December 2035, the offsetting requirements of this Chapter shall be applicable to an aeroplane operator with international flights, as defined in 1.1.2 and 2.1, between States as defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" that is available on the ICAO CORSIA website.</p>				



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Chapter 3 Reference 3.1.2  Standard	3.1.2 The Standards of this Chapter shall not be applicable to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in 2.1.1 and 2.1.3, or until its annual CO2 emissions exceed 0.1 per cent of total CO2 emissions from international flights, as defined in 1.1.2 and 2.1, in 2020, whichever occurs earlier. The Standards of this Chapter shall then be applicable in the subsequent year. The State shall use the information on the total CO2 emissions in 2020 from the ICAO document entitled "CORSA 2020 Emissions" that is available on the ICAO CORSA website. This information will be produced in accordance with the timeline described in Appendix 1.				



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<p>Chapter 3 Reference 3.1.3  Standard</p>	<p>3.1.3 The State shall notify ICAO of their decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA, for the purpose of the inclusion of the State in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs”, according to the timeline described in Appendix 1.</p> <p><i>Note.— The ICAO document entitled “CORSIA States for Chapter 3 State Pairs” that is available on the ICAO CORSIA website includes:</i></p> <p><i>a) States that have volunteered to participate during the compliance periods from 1 January 2021 to 31 December 2026;</i></p> <p><i>b) States, with the exception of Least Developed Countries (LDCs), Small Island Developing States (SIDS) and Landlocked Developing Countries (LLDCs), which meet the following criteria during the compliance periods from 1 January 2027 to 31 December 2035:</i></p> <p><i>(i) an individual share of international aviation activities in RTKs in the year 2018 above 0.5 per cent of total RTKs; or</i></p> <p><i>(ii) whose cumulative share in the list of States from the highest to the lowest amount of RTKs reaches 90 per cent of total RTKs in the year 2018.</i></p> <p><i>c) States which are not within the applicability scope of (b), but which have volunteered to participate.</i></p> <p><i>This document is updated on an annual basis according to the timeline as defined in Appendix 1.</i></p>				



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Chapter 3 Reference 3.1.4  Standard	3.1.4 The State shall calculate the annual aeroplane operator's final CO2 offsetting requirements based on the data reported in accordance with Chapter 2, the applicability requirements in 3.1, and the application of 3.2, 3.3 and 3.4 where applicable.				





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Chapter 3 Reference 3.2.1  Standard	<p style="text-align: center;"><b>3.2 CO2 offsetting requirements</b></p> <p>3.2.1 The State shall calculate, for each of the aeroplane operators attributed to it, the amount of CO2 emissions required to be offset in a given year from 1 January 2021 to 31 December 2023 prior to consideration of the CORSIA eligible fuels, as follows:</p> <p>where:</p> <p style="margin-left: 40px;">OR<sub>y</sub> = Aeroplane operator's offsetting requirements in the given year y;</p> <p style="margin-left: 40px;">OE = Aeroplane operator's CO2 emissions covered by 3.1 in the given year y or aeroplane operator's CO2 emissions covered by 3.1 in 2020, depending upon the option selected by the State which will be applied to all aeroplane operators that have been attributed to it; and</p> <p style="margin-left: 40px;">SGF<sub>y</sub> = Sector's Growth Factor.</p> <p><i>Note 1.— The Sector's Growth Factor applicable for a given year (SGF<sub>y</sub>) 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</i></p> <p><i>where SE<sub>y</sub> = Total sectoral CO2 emissions covered by 3.1 in the given year y and SE<sub>B,y</sub> = Average total annual sectoral CO2 emissions during 2019 and 2020 covered by 3.1 in the given year y.</i></p> <p><i>Note 2.— Sectoral emissions in a given year (SE<sub>y</sub>) do</i></p>				



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	<p><i>not include the CO2 emissions from new entrants during their exception period, as defined in 3.1.2.</i></p> <p><i>Note 3.— As the States which form the “CORSIA States for Chapter 3 State Pairs”, as defined by 3.1, change over time, the average total annual sectoral CO2 emissions during 2019 and 2020 covered by these State pairs in the given year y (SEB,y) will be recalculated.</i></p>				
<p>Chapter 3 Reference 3.2.2  Standard</p>	<p>3.2.2 The State shall calculate, for each of the aeroplane operators attributed to it, the amount of CO2 emissions required to be offset in a given year from 1 January 2024 to 31 December 2035 prior to consideration of the CORSIA eligible fuels, every year as follows:</p> <p>where:</p> <p>OR<sub>y</sub> = Aeroplane operator’s offsetting requirements in the given year y;  OE<sub>y</sub> = Aeroplane operator’s CO2 emissions covered by 3.1 in the given year y;  %<sub>Sy</sub> = Per cent Sectoral in the given year y;  %<sub>Oy</sub> = Per cent Individual in the given year y  where %<sub>Oy</sub> = (100% - %<sub>Sy</sub>);  SGF<sub>y</sub> = Sector’s Growth Factor; and  OGF<sub>y</sub> = Aeroplane operator’s Growth Factor.</p> <p><b>Table 3.1. Overview of CO2 offsetting requirements on a sectoral and individual basis</b></p> <p><i>Note.— The specified percentage (i.e., %<sub>Oy</sub>) will be determined by the ICAO Assembly in 2028.</i></p>				



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Chapter 3 Reference 3.2.3  Standard	3.2.3 The State shall use the Sector Growth Factor applicable for a given year (SGFy) in the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)" that is available from the ICAO CORSIA website. This information will be produced in accordance with the timeline as defined in Appendix 1.				
Chapter 3 Reference 3.2.4  Standard	3.2.4 The State shall calculate, when applicable, the aeroplane operator's Growth Factor for a given year (OGFy) in accordance with the CO <sub>2</sub> emissions from the verified Emissions Reports submitted by aeroplane operators attributed to it, as follows:  OGFy =  where:  OEy = Total aeroplane operator's CO <sub>2</sub> emissions covered by 3.1 in the given year y; and OEB,y = Average total annual aeroplane operator's CO <sub>2</sub> emissions during 2019 and 2020 covered by 3.1 in the given year y.				
Chapter 3 Reference 3.2.5  Standard	3.2.5 The State shall, upon calculating the offsetting requirements in a given year (ORy) of each of the aeroplane operators attributed to it, inform the aeroplane operator of its offsetting requirements according to the timeline as defined in Appendix 1.				



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<p>Chapter 3 Reference 3.3.1  Standard</p>	<p><b>3.3 Emissions reductions from the use of CORSIA eligible fuels</b></p> <p>3.3.1 The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year shall compute emissions reductions as follows:</p> <p>where:</p> <p>ER<sub>y</sub> = Emissions reductions from the use of CORSIA eligible fuels in the given year y (in tonnes);</p> <p>FCF = Fuel conversion factor, equal to 3.16 kg CO<sub>2</sub>/kg fuel for Jet-A fuel / Jet-A1 fuel and 3.10 kg CO<sub>2</sub>/kg fuel for AvGas or Jet-B fuel;</p> <p>MS<sub>f,y</sub> = Total mass of a neat CORSIA eligible fuel claimed in the given year y (in tonnes), as described and reported in Field 12.b in Table A5-1 from Appendix 5;</p> <p>LS<sub>f</sub> = Life cycle emissions value for a CORSIA eligible fuel (in gCO<sub>2</sub>e/MJ); and</p> <p>LC = Baseline life cycle emissions values for aviation fuel, equal to 89 gCO<sub>2</sub>e/MJ for jet fuel and equal to 95 gCO<sub>2</sub>e/MJ for AvGas.</p> <p><i>Note 1.— The ratio is also referred to as the emissions reduction factor (ERF<sub>f</sub>) of a CORSIA eligible fuel.</i></p> <p><i>Note 2.— For each of the CORSIA eligible fuels claimed, the total mass of the neat CORSIA eligible fuel claimed in the given year y needs to be multiplied by its emissions reduction factor (ERF<sub>f</sub>). Then the quantities are summed for all CORSIA eligible fuels.</i></p>				



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Chapter 3 Reference 3.3.2  Standard	3.3.2 If a Default Life Cycle Emissions value is used, then the aeroplane operator shall use the ICAO document entitled "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" that is available on the ICAO CORSIA website for the calculation in 3.3.1.				
Chapter 3 Reference 3.3.3  Standard	3.3.3 If an Actual Life Cycle Emissions value is used, then an approved Sustainability Certification Scheme shall ensure that the methodology, as defined in the ICAO document entitled "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values" that is available on the ICAO CORSIA website, has been applied correctly.				



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<p>Chapter 3 Reference 3.4.1</p> <p>Standard</p>	<p><b>3.4 Total final CO2 offsetting requirements for a given compliance period with emissions reductions from the use of CORSIA eligible fuels</b></p> <p>3.4.1 The amount of CO2 emissions required to be offset by the aeroplane operator, after taking into account emissions reductions from the use of CORSIA eligible fuels in a given compliance period from 1 January 2021 to 31 December 2035, shall be calculated by the State as follows:</p> <p>where:</p> <p>FOR<sub>c</sub> = Aeroplane operator's total final offsetting requirements in the given compliance period <i>c</i>;</p> <p>OR<sub>y,c</sub> = Aeroplane operator's offsetting requirements in the given year <i>y</i> (where <i>y</i> = 1, 2 or 3) of the compliance period <i>c</i>; and</p> <p>ER<sub>y,c</sub> = Emissions reductions from the use of CORSIA eligible fuels in the given year <i>y</i> (where <i>y</i> = 1, 2 or 3) of the compliance period <i>c</i>.</p>				
<p>Chapter 3 Reference 3.4.21</p> <p>Standard</p>	<p>3.4.2 If the aeroplane operator's total final offsetting requirements during a compliance period (i.e., FOR<sub>c</sub>) is negative, then the aeroplane operator has no offsetting requirements for the compliance period. These negative offsetting requirements shall not be carried forward to subsequent compliance periods.</p>				



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Chapter 3 Reference 3.4.3T  Standard	3.4.3 The aeroplane operator's total final offsetting requirements during a compliance period (i.e., FORc) shall be rounded up to the nearest tonne of CO <sub>2</sub> .				
Chapter 3 Reference 3.4.4  Standard	3.4.4 The State shall, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators attributed to it, inform the aeroplane operator of its total final offsetting requirements according to the timeline as defined in Appendix 1.  <i>Note.— Information on CORSIA Eligible Emissions Units, which can be used to meet CO<sub>2</sub> offsetting requirements, are contained in Chapter 4.</i>				



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Chapter 4 Reference 4.1  Standard	<p style="text-align: center;"><b>CHAPTER 4. EMISSIONS UNITS</b></p> <p style="text-align: center;"><i>Note.— An emissions unit represents one metric tonne of carbon dioxide equivalent.</i></p> <p style="text-align: center;"><b>4.1 Applicability of emissions units</b></p> <p>The Standards and Recommended Practices of this Chapter shall be applicable to an aeroplane operator who is subject to offsetting requirements in Chapter 3.</p> <p style="text-align: center;"><i>Note.— See also Chapter 1 and Appendix 1 for administration procedures relevant to Chapter 4.</i></p>				





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Chapter 4 Reference 4.2.1  Standard	<p style="text-align: center;"><b>4.2 Cancelling CORSIA Eligible Emissions Units</b></p> <p>4.2.1 The aeroplane operator shall meet its offsetting requirements according to 3.4.4, as calculated by the State to which it is attributed, by cancelling CORSIA Eligible Emissions Units in a quantity equal to its total final offsetting requirements for a given compliance period (i.e., FORc). The CORSIA Eligible Emissions Units are only those units described in the ICAO document entitled “CORSIA Eligible Emissions Units”, which meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled “CORSIA Emissions Unit Eligibility Criteria”. These ICAO documents are available on the ICAO CORSIA website.</p> <p><i>Note.— The CORSIA Eligible Emissions Units are determined by the Council, upon recommendation of a technical advisory body established by the Council, and meet the CORSIA Emissions Unit Eligibility Criteria. The CORSIA Emissions Unit Eligibility Criteria are approved and may only be amended by the Council, with the technical contribution of CAEP, taking into account relevant developments in the UNFCCC and the Paris Agreement. The emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council with the technical contribution of CAEP, including on avoiding double counting and on eligible vintage and timeframe.</i></p>				



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<p>Chapter 4 Reference 4.2.2  Standard</p>	<p>4.2.2 To fulfil the provisions in 4.2.1, the aeroplane operator shall:</p> <ul style="list-style-type: none"> <li>a) cancel such CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in Appendix 1; and</li> <li>b) request each CORSIA Eligible Emissions Unit Programme registry to make visible on the registry's public website, information on each of the aeroplane operator's cancelled CORSIA Eligible Emissions Units for a given compliance period, as defined in Appendix 1. Such information for each cancelled CORSIA Eligible Emissions Unit shall include the consolidated identifying information in Field 5 of Table A5-7, except fields 5.j, 5.k and 5.m.</li> </ul> <p><i>Note.— "Cancel" means the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".</i></p>				



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Chapter 4 Reference 4.3.1  Standard	<p><b>4.3 Reporting emissions unit cancellation</b></p> <p>4.3.1 The aeroplane operator shall report to the State to which it is attributed, the cancellation of CORSIA Eligible Emissions Units carried out in accordance with 4.2 to meet its total final offsetting requirements for a given compliance period, by submitting to the State a copy of the verified Emissions Unit Cancellation Report for approval and a copy of the associated Verification Report. The Emissions Unit Cancellation Report shall contain information using the required fields defined in Appendix 5 Table A5-7 and shall be submitted to the State according to the timeline as defined in Appendix 1.</p>				
Chapter 4 Reference 4.3.2  Standard	<p>4.3.2 The State shall report to ICAO in accordance with the timeline as defined in Appendix 1. This report shall contain the information as defined in Appendix 5 Table A5-8, using an ICAO approved form.</p>				
Chapter 4 Reference 4.3.3  Recommendation	<p><b>4.3.3 Recommendation.</b>— <i>The State should publish the following information, once submitted to ICAO, for a given compliance period:</i></p> <p><i>a) Total final offsetting requirements over the compliance period for each aeroplane operators attributed to the State; and</i></p> <p><i>b) Total quantity of emissions units cancelled over the compliance period by each aeroplane operator to reconcile the total final offsetting requirements, as reported by each aeroplane operator attributed to the State.</i></p>				



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Chapter 4 Reference 4.4.1.1  Standard	<p><b>4.4 Verification of Emissions Unit Cancellation Report</b></p> <p>4.4.1 Verification of an aeroplane operator's Emissions Unit Cancellation Report</p> <p>4.4.1.1 The aeroplane operator shall engage a verification body for the verification of its Emissions Unit Cancellation Report.</p> <p><i>Note.— The aeroplane operator may choose to use the same verification body engaged for the verification of its Emissions Report, although it is not obligated to do so.</i></p>				
Chapter 4 Reference 4.4.1.2  Standard	<p>4.4.1.2 A verification body shall conduct the verification according to ISO 14064-3:2006, and the relevant requirements in Appendix 6, Section 3.</p> <p>-----</p> <p>ISO 14064-3:2006 entitled "Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions."</p>				
Chapter 4 Reference 4.4.1.3  Standard	<p>4.4.1.3 If required by the verification body, the aeroplane operator shall provide access to relevant information on the cancellation of emissions units.</p>				
Chapter 4 Reference 4.4.1.4  Standard	<p>4.4.1.4 Following the verification of the Emissions Unit Cancellation Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and associated Verification Report to the State to which the aeroplane operator is attributed in accordance with the timeline in Appendix 1.</p>				



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Chapter 4 Reference 4.4.1.5  Standard	<p>4.4.1.5 The State shall perform an order of magnitude check of the Emissions Unit Cancellation Report in accordance with the timeline, as defined in Appendix 1.</p> <p><i>Note.— Further guidance material on the verification of Emissions Unit Cancellation Report is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).</i></p>				
Chapter 4 Reference 4.4.2.1  Standard	<p>4.4.2 Verification body and national accreditation body</p> <p>4.4.2.1 A verification body shall be accredited to ISO 14065:2013 and the relevant requirements in Appendix 6, Section 2 by a national accreditation body, in order to be eligible to verify the Emissions Unit Cancellation Report of an aeroplane operator.</p> <p><i>Note.— An aeroplane operator may engage a verification body accredited in another State, subject to rules and regulations affecting the provision of verification services in the State to which the aeroplane operator is attributed.</i></p> <p>----- ISO 14065:2013 entitled "Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, Document published on: 2013-04."</p>				



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Chapter 4 Reference 4.4.2.2  Standard	<p>4.4.2.2 A national accreditation body shall be working in accordance with ISO/IEC 17011:2004.</p> <p>-----</p> <p>. ISO/IEC 17011:2004 entitled "Conformity assessment – General requirements for accreditation bodies accrediting conformity assessment bodies".</p>				

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