

## Overview

On 27<sup>th</sup> June 2018 the ICAO Council adopted the First Edition of the *International Standards and Recommended Practices, Environmental Protection – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)* (Annex 16, Volume IV to the *Convention on International Civil Aviation*). CORSIA is a “market based mechanism” aimed at reducing emissions through a direct charging process against emissions produced. Market based mechanisms were highlighted within the Business Aviation Commitment on Climate Change (BACCC), published in 2009, that would be part of a “basket of measures” towards reducing overall emissions from the business aviation community.

## Key Dates for CORSIA

**01/01/2019 – 31/12/2020 – Baseline Phase.** Establishment of emissions baseline by ICAO. Mandatory for all operators operating international flights who are not subject to CORSIA exemptions

**01/01/2021 – 31/12/2023 – Pilot Phase.** Mandatory for all operators operating international flights who’s activities are between CORSIA “volunteer” States and not subject to CORSIA exemptions

**01/01/2024 – 31/12/2026 – First Phase.** Participation for operators operating international flights as per Pilot Phase

**01/01/2027 – 31/12/2035 – Compliance Phase.** Mandatory for all operators operating international flights from States that have an individual share of international aviation activities in RTKs in year 2018 above 0.5 per cent of total RTKs or whose cumulative share in the list of States from the highest to the lowest amount of RTKs reaches 90% of total RTKs.

## Immediate Actions Required by Operators

**Emissions Monitoring Plan (EMP).** Operators operating international flights who are not subject to CORSIA exemptions should complete and submit to their administering State an EMP that details how they will conduct emissions reporting. ***Recommended to be completed by 30/09/2018 (submission mandatory by 28/02/2019)***

## CORSIA Exemptions

**Technical exemptions** – Apply to all international operators emitting less than 10,000 metric tonnes of CO<sub>2</sub> emissions from international aviation per year; aircraft with less than 5,700 kg of Maximum Take Off Mass (MTOM); or humanitarian, medical and firefighting operations

*Note; IBAC recommends that any operator that exceeds 9,500 metric tonnes of CO<sub>2</sub> engages with their administering State to discuss a way forward should the operator envisages exceeding the exemption level.*

**State Exemptions** – States that are recognised as Least Developed Countries (LDCs), Small Island Developing States (SIDS) and Landlocked Developing Countries (LLDCs), unless individual States have volunteered to be part of CORSIA for the period 01/01/2021 – 31/12/2027

## Volunteer States

All States that have volunteered (including those that have been identified who would normally be exempt) to participate in CORSIA for the period 01/01/2021 – 31/12/2027. Details of States that have volunteered so far for CORSIA is available via the ICAO website

## Emissions Reports & Verification

Every year once the CORSIA Scheme starts, every operator will be required to submit an Emissions Report (ER) to their administering State, detailing their emissions output from the preceding year. Every operator will need to have their ER independently verified to ISO 14064-3:2006 and both reports will need to be submitted to the operators' administering State (by 31/05/2020 for emissions year 2019 emissions and by 30<sup>th</sup> April for every subsequent year). ICAO will publish a list of verifiers that are eligible to verify operators' CORSIA Emissions Report on their website in due course.

## Offsetting Phase

Once the CORSIA Scheme starts proper from 2021, operators will need to offset any emissions they produce above the baseline that will have been established by ICAO during 2019 – 2020. Based on emissions reports that are submitted by operators to their administering State, the State will apply an appropriate percentage to the operator above the baseline that has been determined from calculations made through the "CORSIA Annual Sector's Growth Factor (SGF)" Report published by ICAO on a yearly basis. The SGF Report will be available to view on the ICAO website upon publication.

## Templates and Tools

ICAO is making a set of templates and tools available to use in an effort to reduce the administrative burden for operators and establish a consistency of approach in reporting for CORSIA across the globe. Initially these will be;

- Emissions Monitoring Plan (EMP)
- Emissions Report (ER)
- CORSIA Eligible Fuels Supplementary Information to the ER

These templates are available now and can be downloaded directly from;

<https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx>

The CORSIA CERT (CO<sub>2</sub> Emissions Reporting Tool), which is specifically designed for small emitters is expected to be available in the coming weeks, more detail on this tool will be made in a separate update from IBAC.

It is recommended that operators check back with the ICAO website on a yearly basis for updates on the provided templates and tools to ensure that they are using the most up to date version.

**If you need any further information on CORSIA, have questions on CORSIA relating to your particular operations, or are unsure whether you might be impacted by CORSIA, please don't hesitate to contact IBAC through the following email address [corsia@ibac.org](mailto:corsia@ibac.org)**