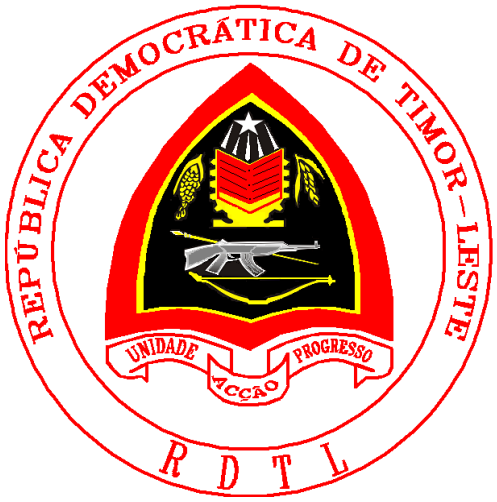

DEMOCRATIC REPUBLIC OF TIMOR-LESTE

MINISTRY OF TRANSPORT AND COMMUNICATIONS

CIVIL AVIATION AUTHORITY OF TIMOR-LESTE (AACTL, I.P.)

CIVIL AVIATION REGULATION (CAR)

Part 15 – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) Regulations

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Introduction

CORSIA (the Carbon Offsetting and Reduction Scheme for International Aviation) is a programme administered by the International Civil Aviation Organization (ICAO) with a goal of capping CO_2 (carbon) emissions from international aviation at 2020 levels.

Aircraft operators are responsible for measuring their annual carbon emissions via CORSIA-approved protocols, subjecting them to independent verification by an ICAO-accredited verification body and submitting the results to their government.

Member states are responsible for compiling the data from all the aircraft operators under their jurisdiction and submitting that data to ICAO, which compiles the member state reports and publishes the total emissions from individual operators, and total emissions by all operators aggregated by each "state-pair".

Under the ICAO CORSIA programme, all airline operators with annual emissions greater than 10,000 tons of CO2 are required to report their emissions from international flights on an annual basis since 1 January 2019 and must keep track of their fuel use for each individual flight in order to calculate their CO2 emissions.

Operators apply one of the five approved fuel use monitoring methods. In certain circumstances, however, operators may be eligible to use simplified monitoring and estimate their emissions using the CO2 Estimation and Reporting Tool (CERT), developed in ICAO as part of CORSIA.

To guarantee the accuracy of the data reported by operators, annual emissions reports must be verified by an impartial third-party verification body, prior to submission to the State.

Started from 2021, upon completion of each 3-year compliance period, operators have to demonstrate that they have met their offsetting requirements by cancelling the appropriate number of emissions units. Considering the special circumstances and respective capabilities of states, ICAO member states agreed to implement CORSIA offsetting requirements in phases.

• From 2021 until 2026 (pilot phase from 2021 to 2024; and first phase from 2024 to 2026), only flights between states that volunteer to participate in CORSIA will be subject to offsetting requirements.

• From 2027, all international flights will be subject to offsetting requirements. However, flights to and from Least Developed Countries (LDCs), Small Island Developing States (SIDS), Landlocked Developing Countries (LLDCs) and states which represented less than 0.5% of global international RTK in 2018 will be exempt from offsetting requirements unless these states participate on a voluntary* basis.

*Note: The RDTL becoming CORSIA participating state from 1 January 2023 on a voluntary basis.

This document presents detailed requirements for the implementation of the CORSIA monitoring, reporting, and verification (MRV) system for CO2 emissions in the Democratic Republic of Timor-Leste (RDTL).

These regulations cover CORSIA's administrative requirements, as well as MRV requirements including: Emissions Monitoring Plan and CO2 emissions monitoring requirements; reporting of CO2 emissions and Emissions Report, verification requirements, offsetting requirements and emissions units.

This document is drawn upon the second edition of *ICAO Annex 16, Volume IV* and the third edition of *ICAO Doc 9501, Environmental Technical Manual (ETM), Volume IV - Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, with objective to manage the adverse impact of aviation activities on the atmosphere, leading to sustainable growth of the industry by offsetting the carbon emissions generated by international aeroplane operations and to support the CORSIA implementation for the duration of the scheme.

1 General Provisions

1.1 Definitions

(a) Definitions are contained in *CASR Part 1.- General Policies, Procedures and Definitions*

(b) Expanded definitions of the following terms contained in these regulations have defined meanings:

"Administrative Partnership" means delegation of administering tasks in this volume from one state to another state(s).

"Aerodrome pair" means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome. An "aerodrome pair" is directional. For instance, emissions from flights from AD DILI (WPDL) to AD DARWIN (YPDN) must be allocated to the aerodrome pair WPDL YPDN, whereas emissions from flights from YPDN to WPDL must be allocated to the aerodrome pair YPDN WPDL.

"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 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.

"**Authority**" means the Civil Aviation Authority of Timor-Leste (AACTL) currently designated as the competent authority to act as the administrating authority for CORSIA, or any other designated authority of the RDTL to which it may be assigned in the future.

"**Conversion process**" means a type of technology used to convert a feedstock into aviation fuel.

"CORSIA eligible emissions unit" means an emissions unit described in the ICAO document entitled "CORSIA Eligible Emissions Units", which an aeroplane operator may cancel to meet their offsetting obligations. This document is available on the ICAO CORSIA website.

"CORSIA eligible fuel" means a CORSIA lower carbon aviation fuel or the neat (unblended) portion of a CORSIA sustainable aviation fuel, which a private operator or air operator may use to reduce their offsetting obligations.

"CORSIA lower carbon aviation fuel" means a fossil-based aviation 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, and coming from a fuel producer that is 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.

"CORSIA sustainable aviation fuel" means a renewable or waste-derived aviation 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, and coming from a fuel producer that is 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.

"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 the measurement of fuel provided by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight (in litters)

"Domestic flight" means the operation of an airplane from takeoff at an airport of an ICAO Contracting State or its territories, and landing at an airport of the same ICAO Contracting State or its territories.

"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).

Note — Latitude and longitude coordinates of aerodromes can be obtained from the ICAO Location Indicators database.

"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.

"National accreditation body" means a body authorized by a State which attests that a verification body is competent to provide specific verification services.

Note — In case there is no NAB, a State may notify aeroplane operators to engage verification bodies accredited in another State. The list of accredited verification bodies accredited in States for CORSIA is included in the ICAO document "CORSIA Central Registry (CCR): Information and Data for Transparency", available on the ICAO CORSIA website.

"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.

"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. The flight departure time (UTC) determines which reporting period a flight belongs to.

"State pair" means a group of two contracting states composed of a departing contracting state or its territories and an arrival contracting state or its territories.

Note — For the purpose of reporting, "state pairs" are directional (Timor-Leste to Indonesia and Indonesia to Timor-Leste are two "state pairs".

"Verification body" means an independent third party that is qualified to perform verification of emissions data and, when required, an Emissions Unit Cancellation Report.

Note — The verification body is required to be accredited to ISO 14065. According to Annex 16, Volume IV, Part II, Chapter 2, 2.4.2, accreditation for the Verification body is granted by the National Accreditation Body (NAB), in accordance with ISO/IEC 17011.

"Verification of Report" means an independent, systematic and sufficiently documented evaluation process of an emissions report and, when required, an emissions unit cancellation report, as an accredited impartial third party.

"Verification report" means a document, drafted by the verification body, containing the verification statement, and required supporting information.

"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, the team can be supported by technical experts.

1.2 Abbreviations and Units

ACARS – Aircraft Communications Addressing and Reporting System

AOC – Air operator certificate

CCR – CORSIA Central Registry

CERT – CO2 Estimation and Reporting Tool developed by ICAO to estimate CO2 emissions for aeroplane operators.

CO2 – Carbon dioxide

CO2e – Carbon dioxide equivalent

CORSIA – Carbon Offsetting and Reduction Scheme for International Aviation

RDTL – Democratic Republic of Timor-Leste

EMP – Emissions Monitoring Plan

ETM – ICAO Environmental Technical Manual, Volume 4, Third Edition (*ICAO Doc 9501*)

GHG – Greenhouse gasses

IAF – International Accreditation Forum

IEC – International Electrotechnical Commission

ISO – International Organization for Standardization

MRV – Monitoring, Reporting and Verification of CO2 emissions

MJ – Mega joule

NAB – National Accreditation Body

RTK – Revenue Ton Kilometers

SI – **International System of Units**

Non-SI units

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

Specific quantity	Unit	Unit Symbol	Definition (in terms of SI units)
Mass	ton	t	$1\ t = 10^3\ kg$
Time	hour	h	1 h = 60 min = 3600 s
Volume	Liter	L	$1\ L = 1\ dm^3 = 10^{-3}\ m^3$

1.3 Applicability

1.3.1 This Section shall be applicable to each aeroplane operator attributed to the RDTL according to the approach in *subsection 1.4.*

1.4 Attribution of an aeroplane operator to RDTL

1.4.1 The attribution of an aeroplane operator to the State of the RDTL shall be determined as follows:

(a) **ICAO Designator:** Where the aeroplane operator has an International Civil Aviation Organization (ICAO) Designator, which is notified by the RDTL.
Note: ICAO Designators and Notifying States are contained in *Doc 8585 — Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services.*

(b) **Air Operation Certificate**: Where the aeroplane operator does not possess an ICAO Designator, but has a valid air operator certificate (or equivalent) issued by the RDTL, or

(c) **Place of Juridical Registration:** Where the aeroplane operator does not possess an ICAO Designator or an air operator certificate (AOC) but is registered as a juridical person in RDTL. This also applies where the aeroplane operator is a natural person having residence and registration in the RDTL.

1.4.2 If the aeroplane operator changes its ICAO Designator, AOC (or equivalent) or place of juridical registration, and is subsequently attributed to another State, but it is not establishing a new entity or a subsidiary, then this other State becomes the State to which the aeroplane operator fulfils its requirements under CORSIA at the start of the next compliance period.

1.4.3 AACTL shall ensure the correct attribution of an aeroplane operator according to the approach in *paragraph 1.4.1.*

1.4.4 The aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in the RDTL can be treated as a single consolidated aeroplane operator liable for compliance with the requirements of these regulations, subject to the approval of the *Authority*. Evidence shall be provided in the aeroplane operator's Emissions Monitoring Plan – (refer to ***Section 2***) to demonstrate that the subsidiary aeroplane operator is wholly owned.

1.4.5 *Authority* shall use the CORSIA Central Registry (CCR) to submit to ICAO a list of aeroplane operators which are attributed to it annually by 30 November. *Authority* may submit updates to this list to ICAO on a more frequent basis.

1.5 Attribution of international flights to an aeroplane operator

1.5.1 The aeroplane operator shall identify international flights that are attributed to it according to the approach in *paragraph 1.5.2*

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

(a) **ICAO Designator:** When Item 7 (aircraft identification) of the flight plan contains the ICAO Designator, that flight shall be attributed to the aeroplane operator that has been assigned this Designator.
Note: The reference to Item 7 is based on the ICAO model flight plan form contained in *Doc 4444 — Procedures for Air Navigation Services - Air Traffic Management.*

(b) **Registration marks:** When Item 7 (aircraft identification) of the flight plan contains the nationality or common mark, and registration mark of an aeroplane that is explicitly listed in an air operator certificate (or equivalent) issued by the RDTL that flight shall be attributed to the aeroplane operator that holds the air operator certificate (or equivalent); or

(c) **Other:** When the aeroplane operator of a flight has not been identified via (a) or (b), that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator.

(d) Upon request by the *Authority*, owners of aeroplanes registered in the RDTL shall provide all information necessary to identify the actual aeroplane operator of a flight.

1.5.3 The aeroplane operator may delegate the administrative requirements of these regulations to a third-party contractor. The third-party contractor may not conduct verification services for the aeroplane operator as prescribed in *Sections 4 and 6*. Liability for compliance shall remain with the aeroplane operator in all situations.
Note – For the role of the *Authority*, administrative processes, and details on forming bilateral agreements between states refer to in *Annex 16, Volume IV*.

1.6 Record keeping

1.6.1 The airplane operator shall keep records relevant to demonstrating compliance with the requirements of these regulations for a period of 10 years.

1.6.2 The Authority (AACTL) shall keep records relevant to the aeroplane operator's CO2 emissions per "state pair" for 2019, in order to calculate the aeroplane operator's offsetting requirements during the 2033 - 2035 compliance period in accordance with *paragraphs 5.7.1 – 5.7.3*

1.7 CORSIA Contact Point

1.7.1 The aeroplane operator shall designate a Focal Point(s) in their respective organizations duly approved by their management. Names and Contact details of such Focal Points shall be submitted to the *Authority*.

1.7.2 The Focal Point(s) should possess sound knowledge of CORSIA, and related environmental protection matters.

2 Monitoring of CO2 Emissions and CORSIA Eligible Fuels

2.1 Applicability

2.1.1 This Section shall be applicable to:

(a) each aeroplane operator attributed to the RDTL that produces annual CO2 emissions greater than 10 000 tons from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights.

(b) a new entrant aeroplane operator attributed to the RDTL from the year after it meets the requirements in *paragraphs 2.1.1 and 2.1.2*

2.1.2 This Section 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. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the *Authority*.

2.2 Emissions Monitoring Plan (EMP)

2.2.1 The aeroplane operator shall submit an EMP to the *Authority*.

2.2.2 The EMP shall contain the information as defined in **Appendix 1.**

2.2.3 The aeroplane operator shall submit the EMP to the *Authority* in the form prescribed by the *Authority*.

2.2.4 The Authority shall engage with the aeroplane operator to resolve any outstanding issues identified in an Emissions Monitoring Plan, and the aeroplane operator's Emissions Monitoring Plan shall be approved by the Authority.

2.2.5 The *Authority* shall decide on the level of aggregation (i.e., "state pair" or "aerodrome pair") for which an aeroplane operator shall report the number of international flights and CO2 emissions, and the *Authority* shall inform the aeroplane operator on the level of aggregation during the approval process for the EMP.

2.2.6 A new entrant aeroplane operator shall submit an EMP to the *Authority* within three months of falling within the scope of applicability of this Section.

2.2.7 An aeroplane operator that falls within the scope of applicability of this Section 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 of this Section, and the *Authority* shall approve it within two months of receiving a complete Emissions Monitoring Plan. If the aeroplane operator falls within the scope of applicability of this Section 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 shall engage with the *Authority* as soon as possible.

2.2.8 The aeroplane operator shall resubmit the Emissions Monitoring Plan to the *Authority* 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).

2.2.9 The aeroplane operator shall inform the *Authority* of changes that would affect the *Authority*'s oversight (e.g., change in corporate name or address), even if the changes do not fall within the definition of a material change.

2.3 Monitoring of CO2 emissions

2.3.1 The aeroplane operator shall monitor and record its fuel use from international flights in accordance with an eligible monitoring method.

2.3.2 An aeroplane operator's fuel use monitoring method shall be submitted for approval by the *Authority*.

2.3.3 Following approval of the Emissions Monitoring Plan, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period.

2.3.4 **2019-2020 period**

Note – Not applicable. There was no airplane operators attributed to the RDTL that operated international flights before February 2023!

2.3.5 **2021-2035 period**

2.3.5.1 The aeroplane operator with annual CO2 emissions from international flights subject to offsetting requirements of greater than or equal to 50 000 tons, shall use a Fuel Use

Monitoring Method as described in **Appendix 2** for these flights. For international flights not subject to offsetting requirements the aeroplane operator shall use either a Fuel Use Monitoring Method, or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT).

2.3.5.2 The aeroplane operator, with annual CO2 emissions from international flights subject to offsetting requirements of less than 50 000 tons, shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT).

2.3.5.3 If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements increases above the threshold of 50 000 tons in a given year (y), and also in the following 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).

2.3.5.4 If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements decreases below the threshold of 50 000 tons in a given year (y), and also in the following 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).

2.3.5.5 The aeroplane operator that falls under the applicability of this Section after 1 January 2021 for the first time without qualifying as a new entrant may use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT), in the year when it falls under the applicability of this Section (year y). If the aeroplane operator does not have sufficient information to use a Fuel Use Monitoring Method, the *Authority* shall, at its discretion, approve the use of the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) for a period lasting no later than 30 June in the year after the aeroplane operator falls under the applicability of this Section (year y + 1).

2.4 Calculation of CO2 emissions from aeroplane fuel use

2.4.1 The aeroplane operator shall apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume.

2.4.2 The aeroplane operator shall record the fuel density that is used for operational and safety reasons. Fuel density may be an actual or a standard value of 0.8 kg per litter. The aeroplane operator shall detail the procedure for informing the use of actual or standard density in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation.

2.4.3 The aeroplane operator using a Fuel Use Monitoring Method shall determine the CO2 emissions from international flights using the following equation:

$$CO_2 = \sum M_f * FCF_f$$

where:

CO2 = CO2 emissions (in tons)

M_f = Mass of fuel f used (in tons s); and

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

Note. – For the purpose of calculating CO2 emissions, the mass of fuel used includes all aviation fuels assuming that all fuels used are conventional fuels.

2.5 Monitoring of CORSIA eligible fuel claims

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

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

2.5.3 If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, then the fuel shall not be accounted for as CORSIA eligible fuel.

3 Reporting of CO2 Emissions and CORSIA Eligible Fuels

3.1 Applicability

3.1.1 This Section shall be applicable to each aeroplane operator attributed to the RDTL that produces annual CO2 emissions greater than 10 000 tons from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights.

3.1.2 This Section 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. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the *Authority.*

3.1.3 This Section shall be applicable to a new entrant aeroplane operator attributed to the RDTL from the year after it meets the requirements in *subsections 3.1.1 and 3.1.2*.

3.2 Reporting of CO2 emissions

3.2.1 **CO2 emissions occurred during Reporting periods of 2019 and 2020**
Note: There was no airplane operators attributed to RDTL that operated international flights before February 2023.

3.2.2 **CO2 emissions occurred during Reporting periods of 2021-2035**

The aeroplane operator shall submit to the *Authority* a copy of the verified Emissions Report for approval and a copy of the associated Verification Report by 30 April in the calendar year which follows the reporting period.

3.3 Aeroplane operator's Emissions Report

3.3.1 The Emissions Report shall include information contained in **Appendix 3**.

3.3.2 The aeroplane operator shall submit the Emissions Report to the *Authority* in the form prescribed by the *Authority*.

3.3.3 An aeroplane operator's Emissions Report shall be submitted for approval by the *Authority.*

3.4 Treatment of confidential information

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

3.4.2 In specific circumstances where aggregated State pair data may be attributed to an identified aeroplane operator as a result of a very limited number of aeroplane operators

conducting flights on a "state pair", that aeroplane operator may request in writing to the *Authority* that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests. Based on this request, the *Authority* shall determine whether this data is confidential.

3.5 Reporting of CORSIA eligible fuels

3.5.1 The use of CORSIA eligible fuel reported to the *Authority* shall not include any fuels traded or sold to a third party.

3.5.2 The aeroplane operator which participates in other greenhouse gas reductions schemes shall notify the *Authority* of such participation. This notification will include a declaration that CORSIA eligible fuels reported under these regulations have not also been claimed under another greenhouse gas reduction scheme.

3.5.3 The aeroplane operator may claim reduced emissions from using CORSIA eligible fuel in its Emissions Report. In order to make such claim, the aeroplane operator must provide supplementary information as described in **Appendix 4**. This information must originate at the blend point and include fuel information from both the neat (unblended) fuel producer and the fuel blender.

3.5.4 The aeroplane operator can 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.

3.5.5 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.

3.6 *Authority* reporting to ICAO

3.6.1 The *Authority* shall use the CORSIA Central Registry (CCR) to report CO2 emissions and, if applicable, CORSIA eligible fuels data to the International Civil Aviation Organization in accordance with the deadlines in *paragraph 3.6.2*

3.6.2 Regarding the 2021-2035 period, the *Authority* shall, by 31 July annually report information as defined in **Appendix 5,** and **Appendix 6**, if applicable, to the International Civil Aviation Organization.

3.6.3 In cases where *paragraph 3.4.1* and paragraph *3.4.2* apply, the *Authority* shall determine whether this data is confidential, and also inform the International Civil Aviation Organization of any data deemed confidential in accordance with *paragraph*

3.4.1 and *paragraph 3.4.2* within the reports to be submitted in accordance with the deadlines in *paragraph 3.6.2*

3.6.4 All aeroplane operator data which is deemed confidential in accordance with *paragraph 3.4.1* and *paragraph 3.4.2* 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.

4 Verification of CO2 Emissions and CORSIA Eligible Fuels

4.1 Applicability

4.1.1 This Section shall be applicable to each aeroplane operator attributed to the RDTL that produces annual CO2 emissions greater than 10 000 tons from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights.

4.1.2 This Section 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. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the *Authority.*

4.1.3 This Section shall be applicable to a new entrant aeroplane operator attributed to the RDTL from the year after it meets the requirements in *subsections 4.1.1 and 4.1.2*.

4.2 Verification of an Emissions Report and submission of relevant Reports

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

4.2.2 A verification body shall conduct the verification according to the relevant requirements in **Appendix 9**.

4.2.3 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 *Authority* in accordance with the timeline in *paragraph 3.2.2*

4.2.4 The *Authority* shall perform an order of magnitude check of the Emissions Report.

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

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

4.2.7 The *Authority* shall provide the name of the verification body used to verify each Emissions Report upon a request for information disclosure.

4.3 Requirements for a verification body and national accreditation body

4.3.1 A verification body shall be accredited in accordance with the relevant requirements in **Appendix 10** by a national accreditation body, in order to be eligible to verify the Emissions Report of the aeroplane operator.

4.3.2 A national accreditation body shall be working in accordance with the requirements in **Appendix 10**.

4.3.3 The *Authority* shall use the CORSIA Central Registry (CCR) to submit to ICAO a list of verification bodies accredited in the RDTL annually by 30 November. The *Authority* may submit updates to this list to ICAO on a more frequent basis.

4.4 Verification of CORSIA eligible fuels

4.4.1 Fuel purchases, transaction reports, fuel blending records and sustainability credentials shall constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.

4.4.2 The aeroplane operator shall ensure that it, or its designated representative, has audit rights of the production records for the CORSIA eligible fuels that it purchases.

4.5 Data gaps and error correction

4.5.1 The aeroplane operator shall correct issues identified with the aeroplane operator's data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses.

4.5.2 The aeroplane operator using a Fuel Use Monitoring Method shall fill a data gap by using the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT), provided that the data gaps during a compliance period do not exceed the following threshold:

(a) for 2021-2035 period: 5 percent of international flights subject to offsetting requirements.

4.5.3 If the aeroplane operator realizes it has data gaps that exceed the threshold in *paragraph 4.5.2*, then the aeroplane operator shall engage with the *Authority* to take remedial action to address this.

4.5.4 When the threshold is exceeded, the aeroplane operator shall state the percentage of flights subject to offsetting requirements for the 2021-2035 periods, which had data gaps and provide an explanation to the *Authority* in their annual Emissions Report.

4.5.5 The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.

4.5.6 If the aeroplane operator does not provide its Emissions Report in accordance with the timeline in *paragraph 3.2.2*, the *Authority* shall engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, then the *Authority* shall estimate the aeroplane operator's annual emissions using the best available information and tools, such as the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT).

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

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

5 CO2 Offsetting Requirements from International Flights and Emissions Reductions from the Use of CORSIA Eligible Fuels

5.1 Applicability

5.1.1 This Section shall be applicable from 1 January 2021 to 31 December 2035 to each aeroplane operator attributed to the RDTL that produces annual CO2 emissions greater than 10 000 tons from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights between the States listed in the ICAO document entitled "*CORSIA States for Chapter 3 State Pairs*" that is available

on the ICAO CORSIA website, with the exception of humanitarian, medical and firefighting flights.

5.1.2 This Section 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. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the *Authority*.

5.1.3 This Section shall not be applicable to a new entrant aeroplane operator for three years starting in the year when it meets the requirements under this Section. This Section shall then be applicable in the subsequent year.

5.2 Calculation of annual offsetting requirements

5.2.1 The *Authority* shall calculate the amount of CO2 emissions required to be offset by each aeroplane operator attributed to the RDTL in a given year, prior to consideration of the emissions reductions from the use of CORSIA eligible fuels, as described in *paragraphs 5.3.1, 5.3.2, 5.4.1, 5.5.1, 5.5.2 and 5.5.3*.

5.2.2 By 30 November of each year, the *Authority* shall calculate the preceding year's offsetting requirements of all aeroplane operators attributed to the RDTL and shall inform each aeroplane operator of its offsetting requirements in the preceding year.

5.3 Annual offsetting requirements for the period 2021 – 2023

5.3.1 The *Authority* shall notify ICAO on the decision of the RDTL to calculate the offsetting requirements of all aeroplane operators attributed to the RDTL based on the aeroplane operators' emissions covered by subsections 5.1.1, 5.1.2 and 5.1.3 in each of the **three years.**

Note: Option to calculate the offsetting requirements based on the aeroplane operators' emissions covered by subsections 5.1.1, 5.1.2 and 5.1.3 in 2019 cannot be used due to non-existing airplane operators attributed to the RDTL that operated international flights in 2019.

5.3.2 The *Authority* shall calculate the annual offsetting requirements of each aeroplane operator attributed to the RDTL as follows:

$$ORy = OE * SGFy$$

where:

ORy = Aeroplane operator's offsetting requirements in the given year y (in tons);

OE = Aeroplane operator's CO2 emissions covered by *subsections 5.1.1, 5.1.2 and 5.1.3* (in tons) depending upon the option selected by the RDTL in accordance with *paragraph 5.3.1;* and

SGFy = Sector's Growth Factor for year y as contained in ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".

5.4 Annual offsetting requirements for the period 2024 – 2032

5.4.1 The *Authority* shall calculate the annual offsetting requirements of each aeroplane operator attributed to the RDTL as follows:

$$ORy = OEy * SGFy$$

where:
ORy = Aeroplane operator's offsetting requirements in the given year y (in tons);
OEy = Aeroplane operator's CO2 emissions covered by *subsections 5.1.1, 5.1.2 and 5.1.3* in the given year y (in tons); and
SGFy = Sector's Growth Factor in the given year y as contained in ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)"

5.5 Annual offsetting requirements for the period 2033 – 2035

5.5.1 The *Authority* shall calculate the annual offsetting requirements of each aeroplane operator attributed to the RDTL as follows:

$$ORy = 85\% * (OEy * SGFy) + 15\% * (OEy * OGFy)$$

where:
ORy = Aeroplane operator's offsetting requirements in the given year y (in tons)
OEy = Aeroplane operator's CO2 emissions covered by *subsections 5.1.1, 5.1.2 and 5.1.3* in the given year y (in tons);
SGFy = Sector's Growth Factor in the given year y as contained in ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)"; and
OGFy = Aeroplane operator's Growth Factor calculated in accordance with *paragraph*

5.5.2 The *Authority* shall calculate, when applicable, the growth factor for each aeroplane operator attributed to the RDTL for a given year (OGFy) in accordance with the CO2 emissions from the verified Emissions Report submitted by each aeroplane operator, as follows:

$$OGF_y = (OE_y - OE_B,) / OE_y$$

where:

OE_y = Total aeroplane operator's CO2 emissions covered by *subsections 5.1.1, 5.1.2 and 5.1.3* in the given year y (in tons); and

$OE_{B,y}$ = 85% of total annual aeroplane operator's CO2 emissions in 2019 covered by *subsections 5.1.1, 5.1.2 and 5.1.3* in the given year y (in tons).

5.5.3 For the calculation in *paragraph 5.5.2,* when an aeroplane operator does not have CO2 emissions covered by *subsections 5.1.1, 5.1.2 and 5.1.3* in 2019, and does not qualify as a new entrant, the *Authority* shall use a value of 10 000 tons of CO2 as the OE_B,y.

5.6 Calculation of emissions reductions from the use of CORSIA eligible fuels

5.6.1 An aeroplane operator attributed to the RDTL that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year of a compliance period shall calculate these emissions reductions as follows:

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

where:

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

FCF = Fuel conversion factor, equal to 3.16 kg CO2/kg fuel for Jet-A fuel, Jet-A1 fuel, TS-1 fuel, or No. 3 Jet fuel and 3.10 kg CO2/kg fuel for AvGas or Jet-B fuel;

$MS_{f,y}$ = Total mass of a neat CORSIA eligible fuel claimed in the given year y (in tons), as described and reported in Field 12.b in **Appendix 3**;

L_{CEF} = Life cycle emissions value for a CORSIA eligible fuel (in gCO2e/MJ); and

LC = Baseline life cycle emissions values for aviation fuel, equal to 89 gCO2e/MJ for Jet-A fuel, Jet-A1 fuel, Jet-B fuel, TS-1 fuel, or No. 3 Jet fuel and equal to 95 gCO2e/MJ for AvGas.

5.6.2 For the calculation in *paragraph 5.6.1*

a) 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;

b) If an Actual Life Cycle Emissions value is used, then an approved Sustainability Certification Scheme shall ensure that the methodology, as defined in the ICAO

document entitled “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values” that is available on the ICAO CORSIA website, has been applied correctly.

5.7 Calculation of total final offsetting requirements

5.7.1 The *Authority* shall calculate the total final amount of CO2 emissions required to be offset by each aeroplane operator attributed to the RDTL in a given compliance period, taking into consideration the emissions reductions from the use of CORSIA eligible fuels, as follows:

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

where:

FORc = Aeroplane operator’s total final offsetting requirements in the given compliance period c (in tons);

ORy,c = Aeroplane operator’s offsetting requirements in the given year y (where y = 1, 2 or 3) of the compliance period c calculated in accordance with *paragraphs 5.3.2; 5.4.1 and 5.5.1* ((in tons); and

ERy,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 calculated in accordance with *paragraph 5.6.1* (in tons).

5.7.2 If the sum of the aeroplane operator’s offsetting requirements in the three years of a given compliance period ($OR_{1,C} + OR_{2,C} + OR_{3,C}$) is less than 3000 tons of CO2, then the aeroplane operator has no offsetting requirements for the compliance period and the aeroplane operator may choose to voluntarily engage with the *Authority* in order to offset such emissions.

5.7.3 The *Authority* shall round the total final offsetting requirements of each aeroplane operator attributed to the RDTL up to the nearest tone of CO2.

5.7.4 Upon calculating the total final offsetting requirements for the compliance period in accordance with *paragraph 5.7.1*, the *Authority* shall inform each aeroplane operator attributed to the RDTL of its total final offsetting requirements for the compliance period by 30 November of the calendar year that follows the last year of the compliance period.

5.7.5 If an aeroplane operator’s total final offsetting requirements during a compliance period are negative, then the *Authority* shall inform the aeroplane operator that it does not have any offsetting requirements for the compliance period. The *Authority* shall not carry forward to subsequent compliance periods any negative offsetting requirements.

6 CORSIA Eligible Emissions Units

6.1 Applicability

This Section shall be applicable to each aeroplane operator attributed to the RDTL that is subject to offsetting requirements in accordance with ***Section 5***.

6.2 Purpose

For the purposes of this Section, "cancel" means the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

6.3 Cancellation of CORSIA Eligible Emissions Units

6.3.1 Each aeroplane operator attributed to the RDTL shall meet its offsetting requirements in a given compliance period cancelling a quantity of CORSIA Eligible Emissions Units that is equal to its total final offsetting requirements as communicated by the *Authority* according to *paragraph 5.9.4*

6.3.2 For the purposes of *paragraph 6.3.1* CORSIA Eligible Emissions Units are those that meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled "CORSIA Emissions Unit Eligibility Criteria" that is available on the ICAO CORSIA website.

6.3.3 For the purposes of *paragraph 6.3.1*, the aeroplane operator shall use CORSIA Eligible Emissions Units that have been approved by the ICAO Council and described in the ICAO document entitled "CORSIA Eligible Emissions Units" that is available on the ICAO CORSIA website.

6.3.4 In fulfillment of the provisions in *paragraphs 6.3,1; 6.3.2 and 6.3.3* the aeroplane operator shall:

(a) Cancel CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme by 31 January of the second calendar year following the last year of the compliance period or 60 days after the *Authority* informed the aeroplane operator of its total final offsetting requirements, whichever date comes later; 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, by 7 February of the second calendar year following the last year of the compliance period.

6.3.5 For the purposes of *paragraph 6.3.4(b)*, the information for each cancelled CORSIA Eligible Emissions Unit shall include the consolidated identifying information in Field 5 in **Appendix 7**, except fields 5.j, 5.k and 5.m.

6.4 Reporting on the cancellation of CORSIA Eligible Emissions Units

6.4.1 Each aeroplane operator attributed to the RDTL shall report to the *Authority* the cancellation of CORSIA Eligible Units carried out in accordance with *paragraph 6.3.1* to meet its total final offsetting requirements for a given compliance period.

6.4.2 In fulfillment of *paragraph 6.4.1*, the aeroplane operator shall submit to the *Authority* a copy of the verified Emissions Unit Cancellation. Report and a copy of the associated Verification Report by 30 April 2025 for the compliance period 2021-2023, and by 30 April every three years thereafter for subsequent compliance periods. Aeroplane operator's Emissions Unit Cancellation Report

6.4.3 The aeroplane operator shall provide information on the cancellation of CORSIA Eligible Emissions Units, in accordance with *paragraph 6.3.1*, in the Emissions Unit Cancellation Report that shall contain the information in **Appendix 7**.

6.4.4 The aeroplane operator shall prepare its Emissions Unit Cancellation Report in the form prescribed by the *Authority*.

6.4.5 The aeroplane operator shall submit its Emissions Unit Cancellation Report to the *Authority* for approval.

6.5 Verification of the Emissions Units Cancellation Report

6.5.1 The aeroplane operator shall engage a verification body for the verification of its Emissions Unit Cancellation Report prior to its submission to the *Authority* in accordance with the timeline in *paragraph 6.4.2.*

6.5.2 A verification body shall be accredited in accordance with the requirements in **Appendix 10** by a national accreditation body, which is working in accordance with the requirements in **Appendix 10**, in order to be eligible to verify the Emissions Unit Cancellation Report of an aeroplane operator.

6.5.3 A verification body shall conduct the verification according to the relevant requirements in **Appendix 9.**

6.5.4 Following the verification of the Emissions Unit Cancellation Report by the verification body, the aeroplane operator and the verification body shall both independently submit to the *Authority* upon authorization by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and the associated Verification Report in accordance with the timeline in *paragraph 6.4.2.*

6.5.5 The *Authority* shall perform an order of magnitude check of all submitted Emissions Unit Cancellation Reports by 31 July 2025 for the compliance period 2021-2023, and by 31 July every three years thereafter for subsequent compliance periods.

6.6 *Authority* reporting to ICAO

6.6.1 The *Authority* shall use the CORSIA Central Registry (CCR) to report to the International Civil Aviation Organization consolidated data on the cancellation of CORSIA Eligible Emissions Units from all aeroplane operators attributed to the RDTL.

6.6.2 The *Authority* shall submit to the International Civil Aviation Organization the information in **Appendix 8** by 31 July 2025 for the compliance period 2021-2023, and by 31 July every three years thereafter for subsequent compliance periods.

6.6.3 Following the submission to the International Civil Aviation Organization, the *Authority* should publish the following information, as reported by each aeroplane operator attributed to the RDTL, for a given compliance period:

(a) Total final offsetting requirements for each aeroplane operator; and

(b) Total quantity of emissions units cancelled by each aeroplane operator to reconcile its total final offsetting requirements.

APPENDIX 1 – Emissions Monitoring Plans

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

The Emissions Monitoring Plan (EMR) of an aeroplane operator shall contain the following information:

1. Aeroplane Operator Identification

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

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.

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

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 RDTL, and that the subsidiary(ies) are wholly owned by the parent.

1.5 Contact information for the person within the aeroplane operator's company who is responsible for the EMR.

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

2. Fleet and Operations Data

2.1 List of the aeroplane types and type of fuel (e.g. Jet-A, Jet-A1, TS-1, No. 3 Jet fuel, Jet-B, AvGas) used in aeroplanes operated for international flights at the time of submission of the EMR, 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
Note 1— Aeroplane types are contained in *Doc 8643 — Aircraft Type Designators*.
Note 2— The aeroplane operator using the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify applicable aeroplane types

(b) Type of fuel(s) used by the aeroplanes (e.g., Jet-A, Jet-A1, TS-1, No. 3 Jet fuel, Jet-B, AvGas).
Note: The aeroplane operator using the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) does not need to specify the type of fuel used by aeroplanes

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

(a) **ICAO Designator:** List of the ICAO Designator(s) used in Item 7 of the aeroplane operator's flight plans.

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

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

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

2.5 Procedures for determining which aeroplane flights meet the definition of international flights and are therefore subject to the requirements laid down in *Sections 2*, *3* and *4* of these regulations.
Note. — The aeroplane operator using the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify international flights, as long as all flights (i.e., domestic, and international) conducted during the reporting year are entered as input into the tool.

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

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

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

2.8 Procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights that would not be subject to *Sections 2,3 and 4* of these regulations.

3. Methods and Means of Calculating Emissions from International Flights

3.1 **Methods and means for establishing the average emissions during the 2019-2020 period.**

Note: This period is not applicable for the RDTL, due to no existing Timor-Leste operator in this period. The first aeroplane with a maximum take-off mass greater than 5 700 kg that was registered under Timor-Leste aeronautical registry started to conduct international flights from February 2023.

3.2 **Methods and means for emissions monitoring and compliance on or <u>after 1 January 2021</u>**

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

3.2.2 If the aeroplane operator meets the eligibility criteria in *sub-paragraph 2.3.5.2,* and it chooses to use the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT), then the following information shall be provided:

(a) An estimate of CO2 emissions for all international flights subject to offsetting requirements for the year before the emissions monitoring is to occur (for example, an estimate of such emissions for 2025 for monitoring in 2026, 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):

- Great Circle Distance input method; or
- Block Time input method

3.2.3 If the aeroplane operator meets the eligibility criteria in *subparagraph 2.3.5.1,* or chooses to use a Fuel Use Monitoring method as described in **Appendix 2**, then the following information shall be provided:

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

- Method A
- Method B
- Block-off / Block-on
- Fuel Uplift; or
- Fuel Allocation with Block Hour

(b) If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type

(c) Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation; and

(d) The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in **Appendix 2**.

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

4. Data management, data flow and control

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:
- Secondary data reference sources which would be used as an alternative
- Alternative method in case the secondary data reference source is not available; and

- For those aeroplane operators using a Fuel Use Monitoring Method, information on systems and procedures for identifying data gaps and for assessing whether the 5 per cent threshold for significant data gaps has been reached.

(c) documentation and record keeping plan

(d) assessment of the risks associated with the data management processes and means for addressing significant risks

(e) procedures for making revisions to the Emissions Monitoring Plan and resubmitting relevant portions to the *Authority* when there are material changes;

(f) procedures for providing notice in the Emissions Report of non-material changes that require the attention of the *Authority*; and

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

APPENDIX 2 – Fuel Use Monitoring Methods

1. Introduction

The procedures specified in this Appendix are concerned with the monitoring of fuel use by aeroplane operators. The methods proposed are representative of the most accurate established practices. Any equivalent procedures to those contained in this Appendix shall only be allowed after prior application to and approval by the *Authority*.

2. Fuel Use Monitoring Methods

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

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

2.2 <u>Method A</u>

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 tons);

T_N = Amount of fuel contained in aeroplane tanks once fuel uplifts for the flight under consideration (i.e., flight $_N$) are complete (in tons);

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 tons); 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 tons).

Note 1: See *paragraphs 2.4.1 and 2.4.2* for requirements on fuel density values.

Note 2: Fuel uplift UN+1 is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

Note 3: For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e., flight $_N$) is needed, but also data generated from the subsequent flight (i.e., flight $_{N+1}$). This is of particular importance when a domestic flight is followed by an international flight, or vice versa. In order to avoid data gaps, it is therefore

recommended that the Block-on fuel or the amount of fuel in the tank after all fuel uplifts for a flight is always recorded on flights of aeroplanes which are used for international flights. For the same reasons, fuel uplift data for all flights of those aeroplanes should be collected, before deciding which flights are international.

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

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

2.3 <u>Method B</u>

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

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

where:

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

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 tons);

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 tons); and

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

Note 1: See *paragraphs 2.4.1 and 2.4.2* for requirements on fuel density values.

Note 2: Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

Note 3: For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e., flight $_N$) is needed, but also data generated from the previous flight (i.e., flight $_{N-1}$). This is in particular important when a domestic flight is followed by an international, or vice versa. For avoiding data gaps, it is therefore recommended that, the amount of fuel remaining in the tank after the flight or the amount of fuel in the tank after fuel

uplift is always recorded on flights of aeroplane which are used for international flights. For the same reasons, fuel uplift data for all flights of those aeroplanes 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

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

$$\mathbf{F_N = T_N - R_N}$$

where:

$\mathbf{F_N}$ = Fuel used for the flight under consideration (=flight $_N$) determined using Block-off / Block-on Method (in tons);

$\mathbf{T_N}$ = Amount of fuel contained in aeroplane tanks at Block-off for the flight under consideration i.e., flight $_N$ (in tons); and

$\mathbf{R_N}$ = Amount of fuel remaining in aeroplane tanks at Block-on of the flight Under consideration i.e., flight $_N$ (in tons).

2.5 Fuel uplift

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:

$$\mathbf{F_N = U_N}$$

where:

$\mathbf{F_N}$ = Fuel used for the flight under consideration (i.e., flight $_N$) determined using fuel uplift (in tons); and

$\mathbf{U_N}$ = Fuel uplift for the flight considered, measured in volume and multiplied with a density value (in tons).

Note 1: See *paragraphs 2.4.1 and 2.4.2* for requirements on fuel density values.

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

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

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

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

where:

F_N = Fuel used for the flight under consideration (i.e., flight $_N$) determined using fuel uplift (in tons);

F_{N+1} = Fuel used for the subsequent flight (i.e., flight $_{N+1}$) determined using fuel uplift (in tons); … F_{N+n} = Fuel used for the follow-on flight (i.e., flight $_{N+n}$) determined using fuel uplift (in tons);

U_N = Fuel uplift for the flight under consideration (i.e., flight $_N$) (in tons);

BH_N = Block hour for the flight under consideration (i.e., flight $_N$) (in hours);

BH_{N+1} = Block hour for the subsequent flight (i.e., flight $_{N+1}$) (in hours); and …

BH_{N+n} = Block hour for the follow-on flight (i.e., flight $_{N+n}$) (in hours).

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

2.6 Fuel Allocation with Block Hour

2.6.1 Computation of average fuel burn ratios

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

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

where:

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

U$_{AO, AT, N}$ = 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 tons); and

BH$_{AO, AT, N}$ = Block hour for the international flight $_N$ for aeroplane operator (AO) and aeroplane type (AT) (in hours).

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

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

where:

AFBR$_{AO,AT}$ = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tons 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 tons); and

BH$_{AO, AT, N}$ = Block hour for the international and domestic flight $_N$ for aeroplane operator (AO) and aeroplane type (AT) (in hours).

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

Note 1: See *paragraphs 2.4.1 and 2.4.2* for requirements on fuel density values.

Note 2: Aeroplane types are contained in *ICAO 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:

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

where:

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

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

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

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

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

APPENDIX 3 – Content of an Emissions Report from Aeroplane Operator to the *Authority*

Field #	Data Field	Details
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 EMP 1.d Method and identifier used to attribute an aeroplane operator to the RDTL in accordance with *paragraph 1,4.1.* 1.e State
Field 2	Reference details of aeroplane operator EMP	2. Reference to the EMP that is the basis for emissions monitoring that year Note. - State may require providing reference to updated EMP if applicable.
Field 3	Information to identify the verification body and the national accreditation body	3.a Name and contact information of the verification body 3.b Name and contact information of the national accreditation body Note: - Verification Report to be a separate report from aeroplane operator's Emissions Report
Field 4	Reporting year	4.a Year during which emissions were monitored 4.b Date on which Emissions Report was compiled 4.c Version of the Emissions Report
Field 5	Fuel Use Monitoring Method	5.a Indicate whether the aeroplane operator used ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) 5.b Indicate whether the aeroplane operator used the Fuel Allocation with Block Hour method during the reporting year
Field 6	Type and mass of fuel(s) used	6.a Total fuel mass per type of fuel: • Jet-A (in tons) • Jet-A1 (in tons) • TS-1 (in tons) • No. 3 Jet fuel (in tons) • Jet-B (in tons) • AvGas (in tons) Note 1. – Above totals to include CORSIA eligible fuels. Note 2.- The aeroplane operator using the ICAO CORSIA CERT, does not need to report Field 6.

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	8.a Total number of international flights, subject to *Sections 2, 3, and 4* requirements, during the reporting period. Note. - Total (sum of values from Field 9)
Field 9	Number of international flights per "State pair" or "aerodrome pair"	9.a Number of international flights, subject to *Sections 2, 3, and 4* requirements, per State pair (no rounding); or 9.b Number of international flights per aerodrome pair (no rounding).
Field 10	CO2 emissions per aerodrome pair or State pair	10.a CO2 emissions from international flights, subject to *Sections 2, 3, and 4* requirements, per State pair (in tons); or 10.b CO2 emissions from international flights, subject to Sections *2, 3, and 4* requirements, per aerodrome pair (in tons).
Field 11	Scale of data gaps	11.a Per cent of data gaps (according to criteria defined in paragraph *4.5.2* and rounded to the nearest 0.1%) 11.b Reason for data gaps if per cent of data gaps exceeds the threshold defined in *paragraph 4.5.2*.
Field 12	Aeroplane information	12.a List of aeroplane types 12.b Aeroplane identifiers used in flight plans' Item 7 during the year for all international flights. Where the identifier is based on an ICAO Designator, only the ICAO Designator is to be reported 12.c Information on leased aeroplanes 12.d Average fuel burn ratio (AFBR) for each aeroplane type under 10.a in line with Doc 8643 — Aircraft Type Designator (in tons per hour to 3 decimal places) Note: - 12.d is only required if the aeroplane operator is using the Fuel Allocation with Block Hour method, as defined in **Appendix 2**.
Field 13	Eligibility for and use of the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) as per Section 2	13.a Version of the ICAO CORSIA CERT used 13.b Scope of use of the ICAO CORSIA CERT i.e., on all flights or only on the international flights not subject to offsetting requirements

Field 14 Note. If emissions reductions from the use of CORSIA eligible fuel are claimed, see **Appendix 4** for supplementary information that is to be provided with the aeroplane operator's Emissions Report	CORSIA eligible fuel claimed Emissions information (per fuel type) Emissions reductions (total)	14.a Fuel type (i.e., type of fuel, feedstock, and conversion process) 14.b Total mass of the neat CORSIA eligible fuel claimed (in tons) per fuel type 14.c Approved Life Cycle Emissions values 14.d Emissions reductions claimed from a CORSIA eligible fuel 14.e Total emissions reductions claimed from the use of all CORSIA eligible fuels (in tons) Note. – During the 2019-2020 period, fields 14.a to 14.e are not required as the applicability of CORSIA offsetting requirements starts on 1 January 2021 i.e., there are no offsetting requirements and no emissions reductions from the use of CORSIA eligible fuels during the 2019-2020 period.
Field 15	Total CO2 emissions	15.a Total CO2 emissions (based on total mass of fuel in tons from Field 6 and reported in tons) ne 15.b Total CO2 emissions from flights subject to offsetting requirements (in tons) 15.c Total CO2 emissions from international flights, subject to *Sections 2, 3, and 4* requirements. and that are not subject to offsetting requirements (in tons) Note. – During the 2019-2020 period, only fields 15.a is required as the applicability of CORSIA offsetting requirements starts on 1 January 2021 i.e., there are no State pairs subject to offsetting requirements during the 2019-2020 period.

APPENDIX 4 – Supplementary Information to an Aeroplane Operator's Emissions Report if Emissions Reductions from the Use of Each CORSIA Eligible Fuel Being Claimed

Field #	Data Field	Details
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	Purchase date of the neat CORSIA eligible fuel	3.a Name of producer of the neat CORSIA eligible fuel: 3.b Address of the producer of the neat CORSIA eligible fuel:
Field 4	Fuel Production	4.a Production date of the neat CORSIA eligible fuel 4.b Production location of the neat CORSIA eligible fuel 4.c Batch identification number of each batch of neat CORSIA eligible fuel 4.d Mass of each batch of neat CORSIA eligible fuel produced
Field 5	Fuel type	5.a Type of fuel (i.e., Jet-A, Jet-A1, TS-1, No. 3 Jet fuel, Jet-B, AvGas) 5.b Feedstock used to create the neat CORSIA eligible fuel 5.c Conversion process used to create the neat CORSIA eligible fuel
Field 6	Fuel Purchased	6.a Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %) Note. - If less than an entire batch of CORSIA eligible fuel is purchased. 6.b Total mass of each batch of neat CORSIA eligible fuel purchased (in tons) 6.c Mass of neat CORSIA eligible fuel purchased (in tons) Note. — Field 6.c is equal to the total for all batches of CORSIA eligible fuels reported in Field 6.b.
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	8.a Default or Actual Life Cycle Emissions Value (LCEF) for given CORSIA eligible fuel f, which is equal to the sum of 8.b and 8.c (in gCO2e/MJ rounded to the nearest whole number) 8.b Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in gCO2e/MJ rounded to the nearest whole number) 8.c Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f (in gCO2e/MJ rounded to the nearest whole number)
Field 9	Intermediate purchaser	9.a Name of the intermediate purchaser 9.b Address of the intermediate purchaser Note. — This information would be included in the event that the aeroplane operator claiming emissions reductions from the use of CORSIA eligible fuels was not the original purchaser of the fuel from the producer (e.g., the aeroplane operator purchased fuel from a broker or a distributor). In those cases, this information is needed to demonstrate the complete chain of custody from production to blend point.
Field 10	Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender	10.a Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender 10.b Address of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender
Field 11	Fuel Blender	11.a Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel 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 tons)	Note. - This number may differ from the number in Field 6.c in cases where only a portion of a batch or batches are received by the blender (i.e. due to sale to intermediate purchaser).

Field 15	Blend ratio of neat CORSIA eligible fuel and aviation fuel (rounded to the nearest %)	
Field 16	Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel (e.g., the subsequent Certificate of Analysis of the blended fuel)	
Field 17	Mass of neat CORSIA eligible fuel claimed (in tons)	Note. - This number may differ from the number in Field 6.c in cases where only a portion of a batch or batches are claimed by the aeroplane operator.

APPENDIX 5 – Emissions Report from the *Authority* to ICAO Annually After 2021

Field #	Data Field	Details
Field 1	Total annual CO2 emissions on each State pair aggregated for all aeroplane operators attributed to the RDTL	1.a Total annual CO2 emissions on each State pair subject to offsetting requirements aggregated for all aeroplane operators attributed to the RDTL (in tons). 1.b Total annual CO2 emissions on each State pair not subject to offsetting requirements, aggregated for all aeroplane operators attributed to the RDTL (in tons)
Field 2	Total annual CO2 emissions for each aeroplane operator attributed to the RDTL	2.a Total annual CO2 emissions for each aeroplane operator attributed to the RDTL (in tons). 2.b Indicate whether the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) is used
Field 3	Total aggregated annual CO2 emissions for all State pairs subject to offsetting requirements for each aeroplane operator attributed to the RDTL (in tons)	
Field 4	Total aggregated annual CO2 emissions for all State pairs not subject to offsetting requirements for each aeroplane operator attributed to the RDTL (in tons)	

APPENDIX 6 – CORSIA Eligible Fuels Supplementary Information to the Emissions Report from the *Authority* to ICAO

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

APPENDIX 7 – Emissions Unit Cancellation Report from Aeroplane Operators to the *Authority*

Field#	Data Field	Details
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 Unit Cancellation Report: 1.d Unique identifier by which an aeroplane operator is attributed to the RDTL in accordance with subsection 1.2 1.e State (RDTL)
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 tons), as informed by the *Authority*
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 (batch 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;

APPENDIX 8 – Content of Emissions Unit Cancellation Report from the *Authority* to ICAO

Field#	Data Field	Details
Field 1	Aeroplane operators attributed to the State	1. Aeroplane operators attributed to the RDTL with offsetting requirements in the reported compliance period
Field 2	Compliance period years reported	2. Year(s) in the reported compliance period for which offsetting requirements are reconciled in the report
Field 3	Total final offsetting requirements	3. Total aggregated aeroplane operators' final offsetting requirements (in tons), as informed by the *Authority*
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 (batch 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.

APPENDIX 9 – Requirements for Conducting the Verification

1. Introduction

The procedures specified in this Appendix are concerned with the verification requirements in *Section 4* and *Section 6* of these regulations.

2. Verification of Emissions Report and Emissions Unit Cancellation Report

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

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

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

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

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

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

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

(a) the greenhouse gas statement is materially fair and an accurate representation of emissions over the period of the Emissions Report and is supported by sufficient and appropriate evidence.

(b) the aeroplane operator has monitored, quantified, and reported its emissions over the period of the Emissions Report in accordance with these regulations and the approved Emissions Monitoring Plan.

(c) the aeroplane operator has correctly applied the method of flight attribution documented in the approved Emissions Monitoring Plan and in accordance with *paragraph 1.5.2* of these regulations, to ensure a correct attribution of leased aeroplane and international flights operated by other aeroplane operators under the same corporate structure.

(d) the stated amount of emissions reductions from the use of CORSIA eligible fuels is materially fair and an accurate representation of emissions reductions over the reporting period, and is supported by sufficient and appropriate internal and external evidence;

(e) the claimed batches of CORSIA eligible fuels have not also been claimed by the aeroplane operator under any other voluntary or mandatory schemes it has participated in (where the emissions reductions from CORSIA eligible fuels may be claimed), during the current compliance period, as well as the compliance period immediately preceding it; and

(f) the aeroplane operator has monitored, calculated, and reported its emissions reductions associated from the use of CORSIA eligible fuels over the period of the reporting period in accordance with these regulations.

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

(a) the aeroplane operator has accurately reported cancellations of its CORSIA Eligible Emissions Units in accordance with these regulations.

(b) the stated number of cancelled CORSIA Eligible Emissions Units is sufficient for meeting the aeroplane operator's total final offsetting requirements associated with the relevant compliance period, after accounting for any claimed emissions reductions from the use of CORSIA eligible fuels, and the aeroplane operator can demonstrate sole right of use to such cancelled CORSIA Eligible Emissions Units; and

(c) the eligible emissions units cancelled by the aeroplane operator to meet its offsetting requirements under these regulations have not been used by the aeroplane operator to offset any other emissions.

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

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

(a) CO2 emissions from aeroplane fuel monitoring methods, calculated in accordance with *Section 2* of these regulations; and

(b) Emissions reductions from the use of CORSIA eligible fuel(s).

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

(a) Any internal aeroplane operator procedures for CORSIA eligible fuels, including aeroplane operator controls to ensure the claimed CORSIA eligible fuels satisfies the CORSIA Sustainability Criteria.

(b) Checks for double claiming are limited to the specific aeroplane operator. Any findings outside of this scope are not relevant for the verification opinion, however they should still be included in the Verification Report for further consideration by the State.

(c) Assessment of verification risk with appropriate changes to the verification plan; and

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.

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

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

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

(a) of 2 per cent for aeroplane operators with annual emissions on international flights subject to *Section 2, Section 3, and Section 4* requirements above 500 000 tons; and

(b) of 5 per cent for aeroplane operators with annual emissions on international flights subject to *Section 2, Section 3, and Section 4* requirements equal or less than 500 000 tons of CO2.

2.5.2 When conducting the verification of an Emissions Report, the over and understatements in 1.5.1 shall be allowed to balance out in both cases.

2.6 Assessment of GHG data and information (ISO 14064-3:2019 section 6.1.3)

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

2.6.2 In accordance with the Emissions Report evidence-gathering 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. The verification team shall cross-check whether the emissions reported are reasonable in comparison to other fuel-related data of the aeroplane operator.

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

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

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

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

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

2.8.2 The verification plan shall include the following:

(a) verification team members, roles, responsibilities, and qualifications; and

(b) any external resources required.

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

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

(a) number and type of records and evidence to be examined.

(b) methodology used to determine a representative sample; and

(c) justification for the selected methodology.

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

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

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

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

2.11.1 The verification team shall submit a copy of the Verification Report to the aeroplane operator. Upon authorization by the aeroplane operator, the verification team shall forward a copy of the Verification Report together with the Emissions Report, the Emissions Unit Cancellation Report, or both, to the 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) criteria against which the Emissions Unit Cancellation Report was verified;

(g) aeroplane operator information and data used by the verification team to cross-check data and carry out other verification activities;

(h) main results of the strategic analysis and risk assessment;

(i) description of verification activities undertaken, where each was undertaken (on-site vs offsite) and results of checks made on the CO2 emissions information system and controls;

(j) description of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method(s) used;

(k) the results of all data sampling and testing, including cross-checks, and in the case of the Fuel Allocation with Block Hour method, an assessment on the accuracy of the aeroplane operator's specific average fuel burn ratio per ICAO aircraft type designator used;

(l) compliance with the Emissions Monitoring Plan;

(m) any non-compliances of the Emissions Monitoring Plan with these regulations;

(n) non-conformities and misstatements identified (including a description of how these have been resolved);

(o) conclusions on data quality and materiality;

(p) conclusions on the verification of the Emissions Report;

(q) conclusions on the verification of the Emissions Unit Cancellation Report;

(r) justifications for the verification opinion made by the verification team;

(s) results of the independent review and the name of the independent reviewer; and

(t) concluding verification opinion.

2.11.2 When conducting the verification of an Emissions Unit Cancellation Report, only 2.11.1 (a), (b), (c), (d), (f), (g), (h), (n), (q), (r) (s) and (t) shall be applicable.

2.11.3 When conducting the verification of an Emissions Report, only 2.11.1 (a), (b), (c), (d), (e), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (r), (s) and (t) shall be applicable.

2.11.4 The verification team shall provide a conclusion on each of the verification objectives listed in 2.3, as applicable, in the concluding verification opinion.

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

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

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

2.13.1 On request of the *Authority* the verification body shall disclose the internal verification documentation on a confidential basis to the *Authority*.

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

APPENDIX 10 – Requirements for a Verification Body and National Accreditation Body

1. Introduction

Note — The procedures specified in this Appendix are concerned with the verification requirements in *Section* 4 and *Section* 6 of these regulations.

2. Verification Body

2.1 The verification body shall be accredited to ISO/IEC 17029:2019 and ISO 14065:2020 and meet the following additional requirements in order to be eligible to verify the Emissions Report, and the Emissions Unit Cancellation Report where applicable, of an aeroplane operator. Note — The following documents should be used as normative references that provide guidance for the application of these regulations: a) Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA); and b) The International Accreditation Forum (IAF) document entitled, "IAF Mandatory Document for the Application of ISO 14065:2013 (IAF MD 6:2014)".

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

2.2.1 If the team leader undertakes six annual verifications for one aeroplane operator, then the team leader shall take a three consecutive year break from providing verification services to that same aeroplane operator. The six-year maximum period includes any greenhouse gas verifications performed for the aeroplane operator prior to it requiring verification services under these regulations.

2.2.2 The verification body, and any part of the same legal entity, shall not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator.

2.2.3 The verification body, and any part of the same legal entity, shall not be a body that trades emissions units, the owner of a body that trades emissions units or owned by a body that trades emissions units.

2.2.4 The relationship between the verification body and the aeroplane operator shall not be based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing.

2.2.5 The verification body shall not take over any delegated activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan, the Emissions Report (including monitoring of fuel use and calculation of CO2 emissions) and the Emissions Unit Cancellation Report.

2.2.6 To enable an assessment of impartiality and independence by the national accreditation body, the verification body shall document how it relates to other parts of the same legal entity.

2.3 Competencies of personnel (ISO 14065:2020 section 7.2)

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

2.3.2 The verification body shall:

(a) identify and select competent team personnel for each engagement.

(b) ensure appropriate verification team composition for the engagement; and

(c) censure the verification team, at a minimum, includes a team leader who is responsible for the engagement planning and management of the team.

2.4 Management process for the competence of personnel (ISO 14065:2020 section 7.3)

2.4.1 The verification body shall establish, implement, and document a method for evaluating the competence of the verification team personnel against the competence requirements outlined in ISO 14065:2013, ISO 14066:2020 and paragraphs 2.3.2, 2.5.2 and 2.6 of this Appendix.

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

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

2.5.1 The verification body shall:

(a) ensure continued competence of all personnel conducting verification activities, including continual professional development, and training for verifiers to maintain and/or develop competencies; and

(b) conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for these regulations.

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

(a) the requirements as outlined in these regulations, the *Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA*), and any public ICAO explanatory material/

(b) the verification requirements as outlined in these regulations, *and Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA),* including materiality threshold, verification criteria, verification scope and objectives and the Verification Report preparation and submission requirements.

(c) the eligibility criteria for technical exceptions, scope of applicability, "state pair" phase-in rules, and "state pair" coverage as outlined in these regulations.

(d) the monitoring requirements as outlined in these regulations; and

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

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

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

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

(a) general technical processes in the field of civil aviation.

(b) aviation fuels and their characteristics, including CORSIA eligible fuel.

(c) fuel related processes including flight planning and fuel calculation

(d) relevant aviation sector trends or situations that may impact the CO2 emissions estimate

(e) CO2 emissions quantification methodologies as outlined in these regulations, including assessment of Emissions Monitoring Plans

(f) fuel use monitoring and measurement devices, and related procedures for monitoring of fuel use related to greenhouse gas emissions, including procedures and practices for operation, maintenance, and calibration of such measurement devices

(g) greenhouse gas information and data management systems and controls, including quality management systems and quality assurance / quality control techniques.

(h) aviation related IT systems such as flight planning software or operational management systems.

(i) knowledge of approved CORSIA Sustainability Certification Schemes relevant for CORSIA eligible fuels under these regulations, including certification scopes; and

(j) basic knowledge of greenhouse gas markets and emissions units programme registries.

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

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

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

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

2.7.1 The verification team as a whole shall demonstrate detailed knowledge of ISO 14064-3:2006, 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 Pre-engagement (ISO 14065:2020 section 9.2)

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

(a) number and type of aeroplane;

(b) number of international flights.

(c) applicable Fuel Use Monitoring Method(s) as described in **Appendix 2**.

(d) information on the complexity of the implemented data flow, procedures, and control activities.

(e) compliance period for which emissions units have been or will be cancelled.

(f) total quantity of emissions units that have been or will be cancelled for the indicated compliance period; and

(g) information on CORSIA Eligible Emission Unit Programme(s) used to source the emissions units, including name of the programme(s), programme-designated registries, eligible unit dates and activity and/or unit types.

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

2.9 Engagement (ISO 14065:2020 section 9.3)

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

(a) scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards (ISO/IEC 17029, ISO 14065, ISO 14064-3, *these regulations* and the *Environmental Technical Manual, Volume IV*).

(b) flexibility to change time allocation if this proves necessary because of findings during the verification.

(c) requirement of the aeroplane operator to accept the audit as a potential witness audit by national accreditation body's assessors, potentially accompanied by peer review assessors or other observers.

(d) requirement of the aeroplane operator to authorize the release of the Emissions Report, the Emissions Unit Cancellation Report, where applicable, and the Verification Report by the verification body to the *Authority*.

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

(f) liability coverage.

2.10 Records (ISO 14065:2020 section 9.11)

The verification body shall keep records on the verification process for a minimum of 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) requests for clarification, all misstatements and nonconformities arising from the verification and the conclusions reached, communication with the responsible party on all misstatements (ISO 14064-3:2019 section 5.4.4).

(d) identification of team members and criteria for selection of team; and e) working papers with data and information reviewed by the team in order to allow for an independent party to assess the quality of the verification activities and conformance with verification requirements.

2.11 Confidentiality (ISO 14065:2020 section 10.4)

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

3. **National Accreditation Body**

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

3.1 Accreditation cycle (ISO 17011:2017 section 7.9.3)

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

Signatories

CASR Part 15 is hereby approved by the signatories bellow:

Prepared by:

Zezinho António Filomeno Gusmão
President Board of Directors of AACTL, I.P.

Dili, 17/04/26

Approved by:

Miguel Marques Gonçalves Manetelu
Minister of Transport and Communications

Dili, 17/04/26