
STATUTORY INSTRUMENTS

2025 No.

CIVIL AVIATION

CLIMATE CHANGE

The Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) (Amendment) Order 2025

Made - - - - ***
Laid before Parliament ***
Coming into force - - *** 2025

At the Court at Buckingham Palace, the *** day of ***

Present,

The King's Most Excellent Majesty in Council

This Order is made in exercise of the powers conferred by sections 60(2)(a), and 61 of, and Schedule 13 to, the Civil Aviation Act 1982(a).

His Majesty, by and with the advice of His Privy Council, orders as follows:

Citation and commencement

1. This Order may be cited as the Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) (Amendment) Order 2025 and comes into force on [DATE] 2025.

Extent

2. This Order extends to the whole of the United Kingdom.

Amendment of the Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021

3. The Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021(a) is amended as follows.

(a) 1982 c. 16. Section 60 was amended by the Aviation and Maritime Security Act 1990 (c. 31), sections 47 and 53(2) and Schedule 4, the Airports (Northern Ireland) Order 1994 (S.I. 1994/426), article 71(4) and Schedule 10, the Statute Law (Repeals) Act 1995 (c. 44), section 1(1) and Schedule 1, Part V, the Airports Act 1986 (c. 31) section 83(5) and Schedule 6, Part II and the Civil Aviation Act 2006 (c. 34), section 8(1) and (5). Section 61 was amended by the Airports Act 1986 (c. 31), section 83(5) and Schedule 6, Part II and the Aviation (Offences) Act 2003 (c. 19), section 2. Section 102 was amended by the Air Travel Organisers' Licensing Act 2017 (c. 33), section 2(3). Schedule 13 was amended by the Transport Act 2000 (c. 38), section 36 and Schedule 4, paragraphs 1 and 17.

Amendment of article 4

4.—(1) Article 4 (interpretation) is amended as follows.

(2) For the entry for “Aeroplane owner” substitute—

““Aeroplane owner”—

before 26 November 2026 means a person, organisation or enterprise identified through Item 4 (name of owner) and Item 5 (address of owner) on the certificate of registration of an aeroplane, or

on and after 26 November 2026 means a person, organisation or enterprise identified either through Items 4a and 4b (name of owner) on the certificate of registration of an aeroplane, provided that the selected basis of registration is “ownership of aircraft”, or otherwise through Item 5 (address of owner) on the certificate of registration of an aeroplane.”.

(3) After the entry for “CORSIA” insert—

““CORSIA Eligible Emissions Unit Programme” means an emissions unit programme approved by the ICAO Council to supply CORSIA Eligible Emissions Units(b),

“CORSIA Eligible Emissions Unit” means a unit described in the ICAO document entitled “CORSIA Eligible Emissions Units”, which meets the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled “CORSIA Emissions Unit Eligibility Criteria”,”(c).

(4) After the entry for “Emissions Report” insert—

““Emissions Unit Cancellation Report” means the report produced by the aeroplane operator for the purposes of article 41G(1),”.

(5) For the entry for “ISO 14064-3:2006” substitute—

““ISO 14064-3:2019” means ISO document entitled “Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements”,”.

(6) For the entry for “ISO 14065:2013” substitute—

““ISO 14065:2020” means ISO document entitled “General principles and requirements for bodies validating and verifying environmental information”,”.

(7) For the entry for “ISO/IEC 17011:2004” substitute—

““ISO/IEC 17011:2017” means ISO document entitled “Conformity assessment — Requirements for accreditation bodies accrediting conformity assessment bodies”,

“ISO/IEC 17029:2019” means ISO document entitled “Conformity assessment — General principles and requirements for validation and verification bodies”,”.

(8) In the entry for “Verification body”, for “independent” substitute “impartial”.

(9) In the entry for “Verification Report”—

(a) for “statement” substitute “opinion”, and

(b) for “paragraph 3(22) to (26)” substitute “paragraph 3(24) to (27)”.

(a) S.I. 2021/534, amended by S.I. 2022/1050.

(b) ICAO document “CORSIA Eligible Emissions Units” identifies the registries designated by CORSIA Eligible Emissions Unit Programmes for the purpose of fulfilling the provisions set out in the CORSIA and is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

(c) The CORSIA Eligible Emissions Units are determined by the Council, upon recommendation of a technical advisory body established by the Council, and meet the CORSIA Emissions Unit Eligibility Criteria. The CORSIA Emissions Unit Eligibility Criteria are approved and may only be amended by the Council, with the technical contribution of the Committee on Aviation Environmental Protection (CAEP), taking into account relevant developments in the UNFCCC and the Paris Agreement. The emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council with the technical contribution of CAEP, including on avoiding double counting and on eligible vintage and timeframe.

Amendment of article 6

- 5.—(1) Article 6 (units) is amended as follows.
- (2) For “the Table” substitute “Table 1”.
- (3) In the heading for the table, for “Table” substitute “Table 1”.

Amendment of article 22

6. After article 22(12) (monitoring of CO₂ emissions: eligibility of monitoring methods) insert—

“(13) An aeroplane operator that meets the requirements in article 21(1) for the first time without qualifying as a new entrant may use either a Fuel Use Monitoring Method, as described in Schedule 2, or the CERT, as described in Schedule 3, in the year when it first meets the requirements in article 21(1), having taken into account the effect of article 3(2), (year y).

(14) If an aeroplane operator that meets the requirements in article 21(1) for the first time without qualifying as a new entrant does not have sufficient information to use a Fuel Use Monitoring Method, as defined in Schedule 2, the Regulator may approve the use of the CERT for a period lasting no later than 30 June in the year after the aeroplane operator first meets the requirements in article 21(1), having taken into account the effect of article 3(2), (year y + 1).”.

Amendment of article 23

- 7.—(1) Article 23 (emissions monitoring plan) is amended as follows.
- (2) After article 23(3) insert—

“(4) An aeroplane operator that meets the requirements in article 21(1) for the first time without qualifying as a new entrant must submit an Emissions Monitoring Plan for approval by the Regulator within three months of falling within the scope of applicability, as defined in articles 21(1) and 3(2), from international flights.

(5) The Regulator must approve an Emissions Monitoring Plan submitted under paragraph (4) within two months of receiving an Emissions Monitoring Plan completed in accordance with Schedule 4.

(6) Where an aeroplane operator meets the requirements in article 21(1) for the first time without qualifying as a new entrant and falls within scope of article 21 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 operators must notify the Regulator as soon as reasonably practicable.”.

Amendment of article 27

8. In article 27(4)(d) (approval of modification of the Emissions Monitoring Plan) for “(12)” substitute “(14)”.

Amendment of article 28

9. For article 28(5) (calculation of CO₂ emissions from aeroplane fuel use) substitute—

“(5) The fuel conversion factor referred to in paragraph (4) is equal to—

- (a) 3.16 (in kg CO₂/kg fuel) for Jet-A fuel, Jet-A1 fuel, TS-1 fuel, or No. 3 Jet fuel, or
- (b) 3.10 (in kg CO₂/kg fuel) for AvGas or Jet-B fuel.”.

Amendment of article 34

- 10.—(1) Article 34 (verification body and national accreditation body) is amended as follows.
- (2) In paragraph (1)—

- (a) after “specified in” insert “ISO/IEC 17029:2019,” and
- (b) for “ISO 14065:2013” substitute “ISO 14065:2020”.

(3) In paragraph (2) for “ISO/IEC 17011:2004” substitute “ISO/IEC 17011:2017 and the relevant requirements in Schedule 6, paragraph 4.”.

Amendment of article 35

11. In article 35(2) (annual verification of an aeroplane operator’s emissions report) for “ISO 14064-3:2006” substitute “ISO 14064-3:2019”.

Amendment of article 41A

12.—(1) Article 41A (applicability of CO₂ offsetting requirements) is amended as follows.

(2) In paragraph (1), for “31st December 2021” substitute “31st December 2035”.

(3) In paragraph (2)—

- (a) for “articles” substitute “article”, and
- (b) for “2020” substitute “2019”.

(4) After paragraph (2) insert—

“(2A) This Part applies to the new entrant aeroplane operator in the subsequent years. For the purpose of paragraph (2), in order to determine the total CO₂ emissions from international flights in 2019, a Regulator must use the information on the total CO₂ emissions in 2019 from the ICAO document entitled “CORSA 2020 Emissions”(a).”.

(5) In paragraph (3), for “and 41C” substitute “, 41C and 41D”.

Amendment of article 41B

13.—(1) Article 41B (carbon offsetting requirements) is amended as follows.

(2) In paragraph (1)—

- (a) for “31st December 2021” substitute “31st December 2023”, and
- (b) for the formula substitute “ $OR_y = OE * SGF_y$ ”.

(3) After paragraph (1) insert—

“(1A) The Regulator must calculate, for each of the aeroplane operators administered by it for the purposes of this Order, the amount of CO₂ emissions required to be offset in a given year from 1st January 2024 to 31st December 2035, every year as follows—

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

where—

OR_y = Aeroplane operator’s offsetting requirement in the given year y,

OE_y = Aeroplane operator’s CO₂ emissions covered by article 41A in the given year y,

$\%S_y$ = Per cent Sectoral in the given year y, set out in Table 2,

$\%O_y$ = Per cent Individual in the given year y where $\%O_y = (100\% - \%S_y)$, set out in Table 2,

SGF_y = Sector’s Growth Factor, and

(a) “CORSA 2020 Emissions” is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

OGF_y = Aeroplane operator’s Growth Factor.

Table 2

Overview of CO₂ offsetting requirements on a sectoral and individual basis

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

(1B) The Regulator must use the Sector Growth Factor applicable for a given year (SGF_y)(a).

(1C) The Regulator must calculate, when applicable, the aeroplane operator’s Growth Factor for a given year (OGF_y) in accordance with the CO₂ emissions from the verified Emissions Reports submitted by aeroplane operators administered by it for the purposes of this Order, as follows—

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

where—

OE_y = Total aeroplane operator’s CO₂ emissions covered by article 41A in the given year y , and

$OE_{B,y}$ = 85% of total annual aeroplane operator’s CO₂ emissions in 2019 covered by article 41A in the given year y .”.

(4) After paragraph (2) insert—

“(3) When an aeroplane operator does not have CO₂ emissions in accordance with article 41A in 2019, and does not qualify as a new entrant, as defined in article 41A(2) and (2A), the Regulator must use a value of 10,000 tonnes of CO₂ as the $OE_{B,y}$.”.

Amendment of article 41C

14. For article 41C(1) and (2) (emission reductions from the use of CORSIA eligible fuels) substitute—

“**41C**—(1) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year to reduce its offsetting obligation must compute those emissions reductions as follows—

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

where—

(a) The Sector Growth Factor applicable for a given year (SGF_y) is provided in the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” which is produced in accordance with the timescale set out in Schedule 1 and is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

(b) The ratio $(1 - L_{CEF}/LC)$ is also referred to as the emissions reduction factor (ERF_f) of a CORSIA eligible fuel.

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

FCF = Fuel conversion factor,

$MS_{f,y}$ = Total mass of a neat CORSIA eligible fuel claimed in the given year y , in tonnes, as described in and required by Field 12(b) in Table 1 of Schedule 5,

L_{CEF} = Life cycle emissions value for a CORSIA eligible fuel, in gCO_2e/MJ , and

LC = Baseline life cycle emissions values for aviation fuel, equal to $89 gCO_2e/MJ$ for Jet-A fuel, Jet-A1 fuel, Jet-B fuel, TS-1 fuel, or No. 3 Jet fuel and equal to $95 gCO_2e/MJ$ for AvGas.

(2) The fuel conversion factor referred to in paragraph (1) is equal to—

- (a) 3.16 (in $kg CO_2/kg$ fuel) for Jet-A fuel, Jet A1 fuel, TS-1 fuel, or No. 3 Jet fuel,
- (b) 3.10 (in $kg CO_2/kg$ fuel) for AvGas or Jet-B fuel.”.

Insertion of articles 41D to 41H

15. After article 41C insert—

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

41D.—(1) The amount of CO₂ emissions required to be offset by an aeroplane operator, after taking into account emissions reductions from the use of CORSIA eligible fuels in a given compliance period from 1st January 2021 to 31st December 2035, must be calculated by the Regulator as follows—

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

where—

FOR_c = Aeroplane operator’s total final offsetting requirements in the given compliance period c ,

$OR_{y,c}$ = Aeroplane operator’s offsetting requirements in the given year y (where $y = 1, 2$ or 3) of the compliance period c , and

$ER_{y,c}$ = Emissions reductions from the use of CORSIA eligible fuels in the given year y (where $y = 1, 2$ or 3) of the compliance period c .

(2) If the sum of an 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 3,000 tonnes of CO₂, then the aeroplane operator—

- (a) has no offsetting requirements for that compliance period, and
- (b) may engage with the Regulator in order to offset voluntarily such emissions.

(3) If the aeroplane operator’s total final offsetting requirements during a compliance period (i.e., FOR_c) is negative, then the aeroplane operator has no offsetting requirements for the compliance period. These negative offsetting requirements must not be carried forward to subsequent compliance periods.

(4) The aeroplane operator’s total final offsetting requirements during a compliance period (i.e., FOR_c) must be rounded up to the nearest tonne of CO₂.

(a) Information on CORSIA Eligible Emissions Units, which can be used to meet CO₂ offsetting requirements, are contained in Chapter 2.

(5) The Regulator must, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators administered by it, inform the aeroplane operator of its total final offsetting requirements, according to the timeline set out in Schedule 1.

CHAPTER 2

Emissions units(a)

Applicability of emissions units

41E. This Part applies to an aeroplane operator which is subject to offsetting requirements under Chapter 1.

Cancelling CORSIA Eligible Emissions Units

41F.—(1) An aeroplane operator must meet its offsetting requirements according to article 41D(5), as calculated by the Regulator which administers it, by cancelling CORSIA Eligible Emissions Units in a quantity equal to its total final offsetting requirements for a given compliance period (i.e., FOR_c).

(2) To fulfil the provisions in paragraph (1), the aeroplane operator must cancel such CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline set out in Schedule 1.

(3) An aeroplane operator must, after cancelling its CORSIA Eligible Emissions Units under paragraph (2), request each CORSIA Eligible Emissions Unit Programme registry to make visible on the registry's public website, information on each of the aeroplane operator's cancelled CORSIA Eligible Emissions Units for a given compliance period, as set out in Schedule 1. Such information for each cancelled CORSIA Eligible Emissions Unit must include the consolidated identifying information in Field 5 of Table 7 of Schedule 5, except fields 5(j), (k) and (m).

(4) In this article “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 also referred to as “cancelled”, “cancelling” or “cancellation”.

Reporting emissions unit cancellation

41G.—(1) An aeroplane operator must report to the Regulator which administers it the cancellation of CORSIA Eligible Emissions Units carried out in accordance with article 41F to meet its total final offsetting requirements for a given compliance period, by submitting to the Regulator a copy of a verified Emissions Unit Cancellation Report for approval and a copy of the associated Verification Report.

(2) The Emissions Unit Cancellation Report must contain information using the required fields defined in Table 7 of Schedule 5 and must be submitted to the Regulator in accordance with the timeline set out in Schedule 1.

(3) A Regulator must, at least one month prior to the deadlines referred to in paragraph (4), provide the Secretary of State with the emissions unit cancellations for the aeroplane operators administered by it, including—

- (a) the total final offsetting requirements over the compliance period for each aeroplane operator attributed to the United Kingdom, and
- (b) the total quantity of emissions units cancelled over the compliance period by each aeroplane operator to reconcile the total final offsetting requirements, as reported to the Regulator.

(a) An emissions unit represents one metric tonne of carbon dioxide equivalent.

(4) The Secretary of State must report the emissions unit cancellations of all aeroplane operators attributed to the United Kingdom to ICAO in accordance with the timeline set out in Schedule 1. This report must contain the information as defined in Table 8 of Schedule 5, using an ICAO approved form.

(5) Within one month of the Secretary of State reporting the emissions unit cancellations under paragraph (4) for a given period, the Secretary of State must publish the following information—

- (a) the total final offsetting requirements over the compliance period for each aeroplane operator attributed to the United Kingdom, and
- (b) the total quantity of emissions units cancelled over the compliance period by each aeroplane operator to reconcile the total final offsetting requirements, as reported to the Regulator.

Verification of Emissions Unit Cancellation Report

41H.—(1) The requirements for verifying Emissions Unit Cancellation Reports are as follows.

Verification of an aeroplane operator's Emissions Unit Cancellation Report

(2) An aeroplane operator must engage a Verification body for the verification of its Emissions Unit Cancellation Report.

(3) If required by the Verification body, the aeroplane operator must provide access to relevant information on the cancellation of emissions units.

(4) Following the verification of the Emissions Unit Cancellation Report by the Verification body, the aeroplane operator and the Verification body must both independently submit, upon authorisation by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and associated Verification Report to the Regulator in accordance with the timeline set out in Schedule 1.

(5) The Regulator must perform an order of magnitude check of the Emissions Unit Cancellation Report^(a) in accordance with the timeline set out in Schedule 1.”.

Amendment of article 53

16.—(1) Article 53 (penalty notices) is amended as follows.

(2) In paragraph (1), for “Where” substitute “Subject to paragraph 1A, where”.

(3) After paragraph (1) insert—

“(1A) Where a Regulator considers that a person is liable to a civil penalty under article 58A, the Regulator must impose a civil penalty on that person.”.

(4) In paragraph (11) in the definition for “daily penalty”, after “58(2)(b),” insert “, 58C(2)(b)”.

Amendment of article 54

17.—(1) Article 54 (penalty notices: supplementary) is amended as follows.

(2) In paragraph (1), for “A penalty” substitute “Subject to paragraph 1A, a penalty”.

(3) After paragraph (1) insert—

“(1A) Paragraph (1) does not apply a penalty notice imposing a penalty under article 58A.”.

(a) Further guidance material on the verification of Emissions Unit Cancellation Report is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).

Insertion of article 54A

18. After article 54 (penalty notices: supplementary) insert—

“Regulator must publish names of persons subject to civil penalty under article 58A

54A.—(1) Subject to paragraph (2), the regulator must publish the name of every person on whom the penalty referred to in article 58A(2) is imposed as soon as reasonably practicable after—

- (a) the expiry of the period for bringing an appeal against the penalty notice imposing the penalty, or
- (b) if an appeal is brought, the determination or withdrawal of the appeal.

(2) Paragraph (1) does not apply if, following an appeal, the person is found not to be liable to a civil penalty.”.

Insertion of articles 58A and 58B

19. After article 58 (failure to report emissions) insert—

“Failure to cancel CORSIA Eligible Emissions Units

58A.—(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to cancel on time, CORSIA Eligible Emissions Units, contrary to article 41F(1), by failing to comply with the requirements in article 41F(2).

(2) Subject to paragraph (3), the civil penalty is £100 multiplied by the inflation factor for each CORSIA Eligible Emissions Unit that the aeroplane operator fails to cancel on time, contrary to article 41F(1), by failing to comply with the requirements in article 41F(2).

(3) Where—

- (a) an aeroplane operator has cancelled CORSIA Eligible Emissions Units in line with the figure for its total offsetting requirement for that compliance period provided by the regulator under article 41D to meet its obligation under article 41F,
- (b) the regulator subsequently becomes aware that, as a result of an error in an annual emissions report of the aeroplane operator, the total final offsetting requirement for the compliance period exceeds the figure for the total final offsetting figure provided under article 41D, and
- (c) as a result, the aeroplane operator has failed to cancel sufficient CORSIA Eligible Emissions Units for the compliance period

the aeroplane operator is liable to a civil penalty of £20 multiplied by the inflation factor for each CORSIA Eligible Emissions Unit that the aeroplane operator failed to cancel to meet its obligation under article 41F, instead of the penalty referred to in paragraph (2).

(4) For the purposes of this article, the inflation factor is CPI_2/CPI_1 or 1, whichever is greater, where—

CPI_2 is the consumer prices index for the month preceding the month that includes the day on or before which the CORSIA Eligible Emissions Units were required to be cancelled, and

CPI_1 is the consumer prices index for March 2021.

(5) In paragraph (3), “consumer prices index” means—

- (a) the all items consumer prices index published by the Statistics Board^(a), or
- (b) if that index is not published for a month, any substituted index or index figures published for that month by the Statistics Board.

(a) The Statistics Board was established by section 1 of the Statistics and Registration Service Act 2007 (c. 18).

Failure to make a request to the registry

58B.—(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator does not make a request to 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, contrary to article 41F(3).

(2) The civil penalty is—

- (a) £20,000, and
- (b) a daily penalty at a daily rate of £500 for each day that the request is not submitted, beginning with the day on which the initial notice set out in article 53(4) is given, up to a maximum of £45,000.

Failure to report the cancellation of CORSIA Eligible Emissions Units.

58C.—(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to report on time, the cancellation of CORSIA Eligible Emissions Units, contrary to article 41G(1).

(2) The civil penalty is—

- (a) £20,000, and
- (b) a daily penalty at a daily rate of £500 for each day that the report is not submitted, beginning with the day on which the initial notice set out in article 53(4) is given, up to a maximum of £45,000.”.

Amendment of article 65

20. In article 65(2) (right of appeal) after sub-paragraph (ia), insert—

“(ib)Article 41D(5) (total final CO₂ offsetting requirements for a given compliance period with emissions reductions from the use of CORSIA eligible fuels),”.

Amendment of Schedule 1

21.—(1) Schedule 1 (administrative procedures) is amended as follows.

(2) In paragraph 1(1) for “Parts 2 and 3” substitute “Parts 2, 3 and 3A”.

(3) In Table 2 (details of compliance timeline for 2024-2026 period)—

(a) before the entry for “30th November 2024” insert—

“[DATE TO BE DETERMINED – within 2 months after the amending Order coming into force].

The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2022 in accordance with articles 41A and 41B.

The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2023 in accordance with articles 41A and 41B.

The Regulator must calculate and inform aeroplane operators of their total final offsetting requirements for the 2021 to 2023 period in accordance with article 41D(5).”.

(b) after the entry for “1st January 2025 to 31st December 2025”, insert—

“31st January 2025, or 60 days after the Regulator informs aeroplane operators of their total final offsetting requirements for the 2021-2023 period, whichever date comes later.

The aeroplane operator must cancel emissions units for compliance during the 2021 to 2023 period in accordance with article 41F.

7th February 2025.

The aeroplane operator must request that their cancellation of CORSIA Eligible Emissions Units for the 2021-2023 period is communicated on the respective CORSIA Eligible Emissions Units Programme registry's public website in accordance with article 41F(2)(b).

Before 30th April 2025.

The aeroplane operator must compile their Emissions Unit Cancellation Report covering the 2021-2023 period to be verified by a Verification body, in accordance with article 41H.”,

- (c) in the entry for “30th April 2025”, in the second column, after the words ending with “article 35(3)”, insert new paragraph “The aeroplane operator and the Verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2021-2023 period to the Regulator in accordance with article 41H(5).”,
- (d) in the entry for “1st May 2025 to 31st July 2025”, in the second column, after the words ending with “article 37(6) and (7)”, insert new paragraph “The Regulator must undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2021-2023 period in accordance with article 41H(6).”,
- (e) in the entry for “31st July 2025”, in the second column, after the words ending with “article 33(3)”, insert new paragraph “The Secretary of State must report to ICAO the required information regarding emissions unit cancellation for the 2021-2023 period in accordance with article 41G(4).”,
- (f) in the entry for “30th November 2025”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2024 in accordance with articles 41A and 41B.”, and
- (g) in the entry for “30th November 2026”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2025 in accordance with articles 41A and 41B.”.

(4) In Table 3 (details of compliance timeline for 2027-2029 period)—

(a) in the entry for “30th November 2027”, in the second column, before the words beginning with “The Secretary of State”, insert the following paragraphs—
“The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2026 in accordance with articles 41A and 41B.

The Regulator must calculate and inform aeroplane operators of their total final offsetting requirements for the 2024 to 2026 period in accordance with article 41D(5).”,

(b) after the entry for “1st January 2028 to 31st December 2028”, insert—

“31st January 2028, or 60 days after the Regulator informs aeroplane operators of their total final offsetting requirements for the 2024-2026 period, whichever date comes later
7th February 2028

The aeroplane operator must cancel emissions units for compliance during the 2024 to 2026 period in accordance with article 41F.

The aeroplane operator must request that their cancellation of CORSIA Eligible Emissions Units for the 2024-2026 period is communicated on the respective CORSIA Eligible Emissions Units Programme registry's public website in accordance with

1st December 2027 to 30th April 2028	article 41F(2)(b). The aeroplane operator must compile their Emissions Unit Cancellation Report covering the 2024-2026 period to be verified by a Verification body, in accordance with article 41H.”,
(c) in the entry for “30th April 2028”, in the second column, after the words ending with “article 35(3)”, insert new paragraph “The aeroplane operator and the Verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2024-2026 period to the Regulator in accordance with article 41H(5).”,	
(d) in the entry for “1st May 2028 to 31st July 2028”, in the second column, after the words ending with “article 37(6) and (7)”, insert new paragraph “The Regulator must undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2024-2026 period in accordance with article 41H(6).”,	
(e) in the entry for “31st July 2028”, in the second column, after the words ending with “article 33(3)”, insert new paragraph “The Secretary of State must report to ICAO the required information regarding emissions unit cancellation for the 2024-2026 period in accordance with article 41G(4).”,	
(f) in the entry for “30th November 2028”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2027 in accordance with articles 41A and 41B.”, and	
(g) in the entry for “30th November 2029”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2028 in accordance with articles 41A and 41B.”.	
(5) In Table 4 (details of compliance timeline for 2030-2032 period)—	
(a) in the entry for “30th November 2030”, in the second column, before the words beginning with “The Secretary of State”, insert the following paragraphs—	
“The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2029 in accordance with articles 41A and 41B.	
The Regulator must calculate and inform aeroplane operators of their total final offsetting requirements for the 2027 to 2029 period in accordance with article 41D(5).”,	
(b) after the entry for “1st January 2031 to 31st December 2031”, insert—	
“31st January 2031, or 60 days after the Regulator informs aeroplane operators of their total final offsetting requirements for the 2024-2026 period, whichever date comes later 7th February 2031	The aeroplane operator must cancel emissions units for compliance during the 2027 to 2029 period in accordance with article 41F. The aeroplane operator must request that their cancellation of CORSIA Eligible Emissions Units for the 2027-2029 period is communicated on the respective CORSIA Eligible Emissions Units Programme registry’s public website in accordance with article 41F(2)(b).
1st December 2030 to 30th April 2031	The aeroplane operator must compile their

Emissions Unit Cancellation Report covering the 2027-2029 period to be verified by a Verification body, in accordance with article 41H.”,

- (c) in the entry for “30th April 2031”, in the second column, after the words ending with “article 35(3)”, insert new paragraph “The aeroplane operator and the Verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2027-2029 period to the Regulator in accordance with article 41H(5).”,
 - (d) in the entry for “1st May 2031 to 31st July 2031”, in the second column, after the words ending with “article 37(6) and (7)”, insert new paragraph “The Regulator must undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2027-2029 period in accordance with article 41H(6).”,
 - (e) in the entry for “31st July 2031”, in the second column, after the words ending with “article 33(3)”, insert new paragraph “The Secretary of State must report to ICAO the required information regarding emissions unit cancellation for the 2027-2029 period in accordance with article 41G(4).”,
 - (f) in the entry for “30th November 2031”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2030 in accordance with articles 41A and 41B.”, and
 - (g) in the entry for “30th November 2032”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2031 in accordance with articles 41A and 41B.”.
- (6) In Table 5 (details of compliance timeline for 2033-2035 period)—
- (a) in the entry for “30th November 2033”, before the words beginning with “The Secretary of State”, insert the following paragraphs—

“The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2032 in accordance with article 41B.
The Regulator must calculate and inform aeroplane operators of their total final offsetting requirements for the 2030 to 2032 period in accordance with article 41D(5).”,
 - (b) after the entry for “1st January 2034 to 31st December 2034”, insert—

<p>“31st January 2034, or 60 days after the Regulator informs aeroplane operators of their total final offsetting requirements for the 2030-2032 period, whichever date comes later 7th February 2034</p>	<p>The aeroplane operator must cancel emissions units for compliance during the 2030 to 2032 period in accordance with article 41F.</p> <p>The aeroplane operator must request that their cancellation of CORSIA Eligible Emissions Units for the 2030-2032 period is communicated on the respective CORSIA Eligible Emissions Units Programme registry’s public website in accordance with article 41F(2)(b).</p>
<p>1st December 2033 to 30th April 2034</p>	<p>The aeroplane operator must compile their Emissions Unit Cancellation Report covering the 2030-2032 period to be verified by a</p>

Verification body, in accordance with article 41H.”,

- (c) in the entry for “30th April 2034”, in the second column, after the words ending with “article 35(3)”, insert new paragraph “The aeroplane operator and the Verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2030-2032 period to the Regulator in accordance with article 41H(5).”,
- (d) in the entry for “1st May 2034 to 31st July 2034”, in the second column, after the words ending with “article 37(6) and (7)”, insert new paragraph “The Regulator must undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2030-2032 period in accordance with article 41H(6).”,
- (e) in the entry for “31st July 2034”, in the second column, after the words ending with “article 33(3)”, insert new paragraph “The Secretary of State must report to ICAO the required information regarding emissions unit cancellation for the 2030-2032 period in accordance with article 41G(4).”,
- (f) in the entry for “30th November 2034”, in the second column, before the words beginning with “The Secretary of State”, insert new paragraph “The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2033 in accordance with articles 41A and 41B.”,
- (g) after the entry for “31st October 2035”, insert—
- | | |
|---------------------|--|
| “30th November 2035 | The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2034 in accordance with articles 41A and 41B.”, |
|---------------------|--|
- (h) after the entry for “31st October 2036”, insert—
- | | |
|---------------------|---|
| “30th November 2036 | The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2035 in accordance with articles 41A and 41B.
The Regulator must calculate and inform aeroplane operators of their total final offsetting requirements for the 2033 to 2035 period in accordance with article 41D(5). |
|---------------------|---|
- | | |
|--|---|
| 31st January 2037, or 60 days after the Regulator informs aeroplane operators of their total final offsetting requirements for the 2033-2035 period, whichever date comes later
7th February 2037 | The aeroplane operator must cancel emissions units for compliance during the 2033 to 2035 period in accordance with article 41F.

The aeroplane operator must request that their cancellation of Eligible Emissions Units for the 2033-2035 period is communicated on the respective Eligible Emissions Units Programme registry’s public website in accordance with article 41F(2)(b). |
|--|---|
- | | |
|--------------------------------------|--|
| 1st December 2036 to 30th April 2037 | The aeroplane operator must compile their Emissions Unit Cancellation Report covering the 2033-2035 period to be verified by a |
|--------------------------------------|--|

30th April 2037	Verification body, in accordance with article 41H. The aeroplane operator and the Verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2033-2035 period to the Regulator in accordance with article 41H(5).
1st May 2037 to 31st July 2037	The Regulator must undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2033-2035 period in accordance with article 41H(6).
31st July 2037	The Secretary of State must report to ICAO the required information regarding emissions unit cancellation for the 2033-2035 period in accordance with article 41G(4).”.

Amendment of Schedule 2

22.—(1) Schedule 2 (fuel use monitoring methods) is amended as follows.

(2) For paragraph 3(2) substitute—

“(2) For short term leasing where a previous or subsequent flight, or both, is performed by another aeroplane operator, the necessary data must be acquired from the third party. When that information is not available, the use of block-on or block-off data is allowed.”.

(3) For paragraph 4(2) substitute—

“(2) For short term leasing where a previous or subsequent flight, or both, is performed by another aeroplane operator, the necessary data must be acquired from the third party. When that information is not available, the use of block-on or block-off data is allowed.”.

(4) In paragraph 7(2)—

(a) after “summing up all actual fuel uplifts” insert “determined using the Fuel Use Monitoring Method Fuel Uplift”, and

(b) in the definition for “ $U_{AO, AT, N}$ ”, for “monitoring method” substitute “the Fuel Use Monitoring Method”.

Amendment of Schedule 4

23. In Schedule 4 (emissions monitoring plans), paragraph 3(a), after “Jet-A1,” insert “TS-1 fuel, No. 3 Jet fuel,”.

Amendment of Schedule 5

24.—(1) Schedule 5 (reporting) is amended as follows.

(2) In Table 1 (content of aeroplane operator emissions report)—

(a) in the entry for “Field 1”—

(i) in point (b) in the third column, for “Detailed contact information of aeroplane operator” substitute “Address of aeroplane operator”, and

(ii) in point (c) in the third column, for “Name of a point of contact” substitute “Contact information for the person within the aeroplane operator’s company who is responsible for the Emission Monitoring Plan”,

(b) in the entry for “Field 3”—

(i) in the second column, for “Verification Report” substitute “the national accreditation body”, and

- (ii) in point (b) in the third column, for “Verification Report to be a separate report from aeroplane operator’s Emissions Report” substitute “Name and contact information of the national accreditation body”,
- (c) for the entry for “Field 4” substitute—
- | | | |
|----------|----------------|--|
| “Field 4 | Reporting year | (a) Year during which emissions were monitored.
(b) Date on which Emissions Report was completed.
(c) Version of the Emissions Report.”, |
|----------|----------------|--|
- (d) after the entry for “Field 4” insert—
- | | | |
|-----------|----------------------------|--|
| “Field 4A | Fuel Use Monitoring Method | (a) Indicate whether the aeroplane operator used CERT.
(b) Indicate whether the aeroplane operator used the Fuel Allocation with Block Hour method during the reporting year.”, |
|-----------|----------------------------|--|
- (e) in the entry for “Field 5”, for the third column substitute—
- “Total fuel mass per type of fuel—
- (i) Jet-A (in tonnes),
 - (ii) Jet-A1 (in tonnes),
 - (iii) TS-1 (in tonnes),
 - (iv) No. 3 Jet fuel (in tonnes),
 - (v) Jet-B (in tonnes),
 - (vi) AvGas (in tonnes).”, and
- (f) after the entry for “Field 5” insert—
- | | | |
|-----------|--------------|---|
| “Field 5A | Fuel density | Specify whether standard fuel density, actual fuel density, or both, was used to determine the fuel uplift in the reporting year.”. |
|-----------|--------------|---|
- (3) In Table 2 (supplementary information to an aeroplane operator’s emissions report is emissions reductions from the use of each CORSIA eligible fuel being claimed)—
- (a) before the entry for “Field 1” insert—
- | | | |
|-----------|--|---|
| “Field A1 | Aeroplane operator information and reporting information | (a) Name of operator.
(b) Address of aeroplane operator.
(c) Reporting years.”. |
|-----------|--|---|
- (b) in the entry for “Field 2”, in point (b) in the third column, for “Contact information” substitute “Address”,
- (c) in the entry for “Field 3”, in point (c) in the third column, for “Batch number” substitute “Batch identification number”,
- (d) in the entry for “Field 4”, in point (a) in the third column, after “Jet-A1,” insert “TS-1, No. 3 Jet fuel.”,
- (e) in the entry for “Field 7”, in point (a) in the third column, for “(LS_f)” substitute “(L_{CEF})”,
- (f) in the entry for “Field 8”, in point (b) in the third column, for “Contact information” substitute “Address”,
- (g) in the entry for “Field 9”, in point (b) in the third column, for “Contact information” substitute “Address”, and
- (h) in the entry for “Field 10”, in point (b) in the third column, for “Contact information” substitute “Address”.
- (4) In Table 3 (the report of aeroplane operators attributed to the United Kingdom and verification bodies accredited in the United Kingdom)—
- (a) in the entry for “Field 1”—
- (i) in point (a) in the third column, omit “and contact information”, and

- (ii) in point (b) in the third column, for “aeroplane operator code” substitute “Address of aeroplane operator”.”, and
- (b) in the entry for “Field 2”—
 - (i) in point (b) in the third column, after “verification body” insert “and accreditation certificate number”,
 - (ii) after point (b) in the third column, insert—
 - “(c) State of verification body registration (the United Kingdom).
 - (d) Copy of accreditation certificate or weblink to on-line certificate.
 - (e) Weblink to main national accreditation body website.”,
- (5) In Table 6 (CORSIA eligible fuels supplementary information to the emissions report from the secretary of state to ICAO)—
 - (a) in the entry for “Field 1”—
 - (i) after point (b) in the third column, insert “(c) Production location of the neat CORSIA eligible fuel.”, and
 - (b) in the entry for “Field 3”, after point (b) in the third column, insert “(c) Default or Actual Life Cycle Emissions Value (L_{CEF}) for given CORSIA eligible fuel.”.
- (6) After Table 6 add—

“Content of Emissions Unit Cancellation Reports

4.—(1) The information required for an aeroplane operator’s Emissions Unit Cancellation Report is set out in Table 7.

Table 7

Emissions Unit Cancellation Report from aeroplane operators

<i>Field</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operator information	(a) Name of aeroplane operator. (b) Address of aeroplane operator. (c) Contact information for the person within the aeroplane operator’s company who is responsible for the Emissions Cancellation Report. (d) Unique identifier by which an aeroplane operator is attributed to the United Kingdom. (e) State (the United Kingdom).
Field 2	Compliance period years reported	Year in the reported compliance period for which offsetting requirements are reconciled in this report
Field 3	Aeroplane operator’s total final offsetting requirements	Aeroplane operator’s total final offsetting requirements, in tonnes, as informed by the Regulator
Field 4	Total quantity of emissions units cancelled	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, a batch being a contiguous quality of serialised emissions units, identify the following;

- (a) Quantity of emissions units cancelled,
- (b) Start of serial numbers,
- (c) End of serial numbers,
- (d) Date of cancellation,
- (e) CORSIA Eligible Emission Unit Programme,
- (f) Unit type,
- (g) Host country,
- (h) Methodology,
- (i) Demonstration of unit date eligibility,
- (j) Programme-designated registry name,
- (k) Unique identifier for registry account to which the batch was cancelled,
- (l) Aeroplane operator in whose name the unit was cancelled, and
- (m) The unique identifier for the registry account from which the cancellation was initiated.

(2) The information required for the Secretary of State’s Emissions Unit Cancellation Report to ICAO is set out in Table 8.

Table 8

Content of Emissions Unit Cancellation Report from the Secretary of State to ICAO(a)

<i>Field</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Aeroplane operators attributed to the United Kingdom	Aeroplane operators attributed to the United Kingdom with offsetting requirements in the reported compliance period.
Field 2	Compliance period years reported	Year in the reported compliance period for which offsetting requirements are reconciled in the report.
Field 3	Total final offsetting requirements	Total aggregated aeroplane operators’ final offsetting requirements, in tonnes, as informed by the Regulator.
Field 4	Total quantity of emissions units cancelled	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 (b)	For each batch of cancelled emissions units, a batch being a contiguous quality of serialised emissions units, identify the following; <ul style="list-style-type: none"> (a) Quantity of emissions units cancelled, (b) Start of serial numbers, (c) End of serial numbers,

- (a) Information at a State and global aggregate level for a specific compliance period for the a) total final offsetting requirements over the compliance period, b) total quantity of emissions units cancelled over the compliance period to reconcile the total final offsetting requirements, and c) consolidated identifying information for cancelled emissions units included in Field 5 of Table 8 can be found in the ICAO document entitled “CORSIA Central Registry (CCR): Information and Data for Transparency” that is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).
- (b) This information will be required for ensuring critical CORSIA registry functions, including ICAO monitoring, periodic review, and statistical analysis of CORSIA.

- (d) Date of cancellation,
 - (e) CORSIA Eligible Emissions Unit Programme,
 - (f) Unit type,
 - (g) Host country,
 - (h) Methodology,
 - (i) Demonstration of unit date eligibility, and
 - (j) Programme-designated registry name.”.
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Amendment of Schedule 6

25.—(1) Schedule 6 (verification) is amended as follows.

(2) In paragraph 2—

- (a) for the heading “Avoidance of conflict of interest” substitute “Management of impartiality^(a)”,
- (b) in sub-paragraph (2) for “leader of the verification team” substitute “team leader” in both places where it occurs,
- (c) in sub-paragraph (6) for “or the Emissions Report, including monitoring of fuel use and calculation of CO₂ emissions” substitute “, the Emissions Report, including monitoring of fuel use and calculation of CO₂ emissions, or the Emissions Unit Cancellation Report”,
- (d) omit the heading “Management and personnel”, and sub-paragraphs (8) and (9),
- (e) for the heading “Competencies for personnel” substitute “Personnel^(b)”,
- (f) after the new heading “Personnel”, insert—

“(9A) Personnel who have provided consultancy in relation to any greenhouse gas statement of the aeroplane operator must not perform verification activities, under this Order, for that aeroplane operator for a period of three consecutive years from the date the consultancy was provided.”,

- (g) in sub-paragraph (10)—
 - (i) in paragraph (b)—
 - (aa) omit “aviation”, and
 - (bb) insert “and” after the comma,
 - (ii) in paragraph (c) for the “,” at the end substitute “.”, and
 - (iii) omit paragraphs (d) and (e), and

(h) after sub-paragraph (10) insert—

“Management process for the competence of personnel: Part I(c)

(10A) The verification body must establish, implement and document a method for evaluating the competence of the verification team personnel against the competence requirements outlined in ISO 14065:2020, ISO 14066:2011 and sub-paragraphs (10) to (13B).

(10B) The verification body must maintain records to demonstrate the competency of the verification team and personnel in accordance with sub-paragraph (10).”,

- (i) for the heading “Validation of verification team knowledge” substitute—

(a) ISO 14065:2020, section 5.3.
(b) ISO 14065:2020, section 7.2.
(c) ISO 14065:2020, section 7.3.5.

“Management process for the competence of personnel: Part 2(a)

(10C) The verification body must—

- (a) ensure the continued competence of all personnel conducting verification activities, including continual professional development and training for verifiers to maintain and develop competencies, and
 - (b) conduct regular evaluations of the competence to ensure that it continues to be relevant for the purposes of this Order.”,
- (j) in sub-paragraph (11)—
- (i) in paragraph (a) omit “the Assembly Resolution A39-3,”
 - (ii) in paragraph (c)—
 - (aa) for “exemptions” substitute “exceptions”, and
 - (bb) omit “and the Assembly Resolution A39-3”,
- (k) after sub-paragraph (11) insert—
- “(11A) When conducting the verification of an Emissions Unit Cancellation Report, only paragraphs (11)(a), (b) and (e) apply.”,
- (l) for the heading “Validation of verification team technical expertise” substitute “Management process for the competence of personnel: Part 3(b)”,
- (m) after sub-paragraph (13A) insert—
- “(13B) When conducting the verification of an Emissions Unit Cancellation Report, only paragraphs (12)(g) and (j) apply.”,
- (n) for the heading “Validation of verification team data and information auditing” substitute “Management process for the competence of personnel: Part 4(c)”,
- (o) omit the heading “Use of contracted validators and verifiers” and sub-paragraph (16),
- (p) omit the heading “Outsourcing” and sub-paragraphs (17) and (18),
- (q) after sub-paragraph (15) insert—

“Pre-engagement(d)

(18A) In the pre-engagement process step, the verification body must 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, as described in Schedule 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 Emissions Unit Programme or Programmes used to source the emissions units, including name of the programme or programmes, programme-designated registries, eligible unit dates and activity and unit types.

(18B) When conducting the verification of an Emissions Report, paragraphs (a) to (d) are applicable.

(a) ISO 14065:2020, section 7.3.5.
(b) ISO 14065:2020, section 7.3.6.
(c) ISO 14065:2020, section 7.3.7.
(d) ISO 14065:2020, section 9.2.

- (18C) When conducting the verification of an Emissions Unit Cancellation Report, paragraphs (e) to (g) are applicable.”,
- (r) omit the heading “Confidentiality” and sub-paragraph (19),
 - (s) omit the heading “Records” and sub-paragraph (20),
 - (t) for the heading “Agreement” substitute “Engagement(a)”,
 - (u) in sub-paragraph (21)—
 - (i) in paragraph (a) for “namely ISO 14065:2013, ISO 14064-3:2006, this Order and the Environmental Technical Manual, Volume IV” substitute “namely ISO/IEC 17029, ISO 14065, ISO 14064-3, this Order and the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)”,
 - (ii) omit paragraphs (b) and (d),
 - (iii) in paragraph (e), at the end, insert “potentially accompanied by peer review assessors or other observers,”,
 - (iv) in paragraph (f)—
 - (aa) after “Emissions report,” insert “the Emissions Unit Cancellation Report, where applicable,” and
 - (bb) omit the “and” at the end, and
 - (v) after paragraph (f) insert—

“(fa)requirement of the verification body to communicate any suspected international misstatement or noncompliance by the aeroplane operator to the Regulator as soon as practicable, and”,
 - (v) after sub-paragraph (21) insert—

“Records(b)

(22) The verification body must 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(c),
 - (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.

Confidentiality(d)

(23) The verification body must 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 Regulator. The mechanism for authorising this consent must be specified in the contract between the verification body and aeroplane operator.”
- (3) In the heading for paragraph 3, at the end insert “and Emissions Unit Cancellation Report”.
- (4) In paragraph 3—

(a) ISO 14065:2020, section 9.3.
(b) ISO 14065:2020, section 9.11.
(c) ISO 14064-3:2019, section 5.4.4.
(d) ISO 14065:2020, section 10.4.

- (a) in sub-paragraph (2) for “ISO 14064-3:2006” substitute “ISO 14064-3:2019”,
- (b) after sub-paragraph (2) and before the heading “Level of assurance” insert—
“*Type of engagement*(a)
(2A) The engagement type must be verification. The “agreed upon procedure” engagement type is not applicable to CORSIA.”,
- (c) for the heading “Level of assurance” substitute “Level of assurance(b)”,
- (d) for the heading “Objectives” substitute “Objectives(c)”,
- (e) in sub-paragraph (4)—
 - (i) for “verification body” substitute “verification team”, and
 - (ii) in paragraph (a) for “assertion” substitute “statement”,
- (f) after sub-paragraph (4) and before the heading “Scope” insert—
“(4A) When conducting the verification of an Emissions Unit Cancellation Report, a verification team must perform sufficient procedures to conclude whether—
 - (a) the aeroplane operator has accurately reported cancellations of its CORSIA Eligible Emissions Units in accordance with this Order,
 - (b) the stated number of cancelled CORSIA Eligible Emissions Units is sufficient for meeting the aeroplane operator’s total final offsetting requirements associated with the relevant compliance period, after accounting for any claimed emissions reductions from the use of CORSIA eligible fuels, and the aeroplane operator can demonstrate sole right of use to such cancelled CORSIA Eligible Emissions Units, and
 - (c) the eligible emissions units cancelled by the aeroplane operator to meet its offsetting requirements under this Order have not been used by the aeroplane operator to offset any other emissions.”,
- (g) for the heading “Scope” substitute “Scope(d)”,
- (h) in sub-paragraph (7)(b) for “statement” substitute “opinion”,
- (i) after sub-paragraph (7) and before the heading “Materiality” insert—
“(7A) When conducting the verification of an Emissions Unit Cancellation Report, the scope of the verification must reflect the period of time and information covered by the report and the Verification team must confirm that the cancelled eligible emissions units used to meet the aeroplane operator’s offsetting requirements under this Order have not been used to offset any other emissions.”,
- (j) for the heading “Materiality” substitute “Materiality(e)”,
- (k) for sub-paragraphs (10) to (28) substitute—
“*GHG data and information*(f)
(10) the verification team must confirm that the Emissions Report data has been collected in accordance with the approved Emissions Monitoring Plan and monitoring requirements specified in this Order.
(11) In accordance with the Emissions Report evidence-gathering plan, the verification team must carry out substantive data testing consisting of analytical procedures and data verification to assess the plausibility and completeness of data.

(a) ISO 14064-3:2019, section 5.1.2.
(b) ISO 14064-3:2019, section 5.1.3.
(c) ISO 14064-3:2019, section 5.1.4.
(d) ISO 14064-3:2019, section 5.1.6.
(e) ISO 14064-3:2019, section 5.1.7.
(f) ISO 14064-3:2019, section 6.1.3.

(12) The verification team must, 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.

(13) The verification team must cross-check whether the emissions reported are reasonable in comparison to other fuel-related data of the aeroplane operator.

(14) Depending on the outcome of Emissions Report data testing and assessment, the risk assessment, verification and evidence-gathering plan must be amended, where necessary.

Circumstances requiring a site or facility visit(a)

(15) A member of the verification team must 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.

(16) Site visits may only be waived on approval by the Regulator.

Validation of verification plan(b)

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

(18) The verification plan must also include the following—

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

Evidence-gathering plan(c)

(19) The Emissions Report evidence-gathering plan must 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.

(20) When conducting the verification of an Emissions Unit Cancellation Report, a verification team must not rely on sampling.

General(d)

(21) When conducting the verification of an Emissions Report or an Emissions Unit Cancellation Report, the verification team must choose between two types of verification opinion statements, either “verified as satisfactory” or “verified as unsatisfactory”.

(22) If the report contains non-material misstatements or non-material non-conformities, the report must be “verified as satisfactory with comments”, specifying the misstatements and non-conformities.

(23) If the report contains material misstatements or material non-conformities, 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 must be “verified as unsatisfactory”.

Verification report(e)

(24) The verification team must submit a copy of the Verification Report to the aeroplane operator. Upon authorisation by the aeroplane operator, the verification team must forward a copy of the Verification Report together with the Emissions Report, the Emissions Unit Cancellation Report, or both, to the Regulator. The Verification Report must include—

- (a) names of the verification body and verification team members,

(a) ISO 14064-3:2019, section 6.1.4.2.
(b) ISO 14064-3:2019, section 6.1.5.
(c) ISO 14064-3:2019, section 6.1.6.
(d) ISO 14064-3:2019, section 6.3.2.1.
(e) ISO 14064-3:2019, section 6.3.3.

- (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 body 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, including whether on-site or off-site, and results of checks made on the CO₂ emissions information system and controls,
- (j) description of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method used,
- (k) the results of all data sampling and testing, including cross-checks, and in the case of 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 this Order,
- (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 of 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.

(25) When conducting the verification of an Emissions Unit Cancellation Report, only paragraphs (24)(a), (b), (c), (d), (f), (g), (h), (n), (q), (r), (s) and (t) apply.

(26) When conducting the verification of an Emissions Report, only paragraphs (24)(a), (b), (c), (d), (e), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (r), (s) and (t) apply.

(27) The verification team must provide a conclusion on each of the verification objectives listed in sub-paragraph (4) in the concluding verification opinion.

Independent review(a)

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

Validation of verification records(b)

(29) At the request of the Regulator, the verification body must disclose the internal verification documentation on a confidential basis to the Regulator.

(30) Where issues that may render a previously issued verification opinion invalid or inaccurate are brought to the attention of the verification body, it must notify the Regulator.

(a) ISO 14064-3:2019, section 8.
(b) ISO 14064-3:2019, section 10.

National accreditation body

4.—(1) A national accreditation body must work in accordance with the standard specified in article 34(2) and the following.

Accreditation cycle(a)

(2) An on-site assessment serving surveillance purposes of the national accreditation body must consist of an office assessment and a representative witness statement, where the office assessment emphasises the documented procedures of the verification body, and the witness assessment provides for an observation of the verification body carrying out verification activities.”.

Richard Tilbrook
Clerk of the Privy Council

EXPLANATORY NOTE

(This note is not part of the Order)

This Order implements the offsetting requirements of the Carbon Offsetting and Reduction Scheme for International Civil Aviation (CORSA) in Volume IV of Annex 16 to the Convention on International Civil Aviation adopted by the Council of the International Civil Aviation Organisation on 27 June 2018.

This Order extends to the United Kingdom.

The following amendments are made to incorporate the offsetting requirements into the Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021 (“the CORSA Order”, S.I. 2021/534).

Article 4 amends the definitions in the CORSA Order to incorporate additional definitions relating to offsetting.

Article 6 amends article 22 of the CORSA Order to incorporate ICAO updates to the use of fuel monitoring methods.

Articles 12 to 15 amend Part 3A to the CORSA Order to incorporate the CO₂ offsetting requirements from international flights and emissions reductions from the use of CORSA eligible fuels.

Articles 16 and 17 amend the penalty provisions in the CORSA Order.

Article 18 requires the regulator to publish the names of aeroplane operators which have been subject to a civil penalty for failing to cancel CORSA Eligible Emissions Units.

Article 19 establishes the civil penalties which are applied to the specified acts or omissions of an aeroplane operator in relation to the offsetting requirements. Those acts or omissions include failing to cancel CORSA Eligible Emissions Units, failing to make a request to the registry and failing to report the cancellation of CORSA Eligible Emissions Units.

Article 20 inserts an aeroplane operator’s right of appeal against the regulator’s calculation of the total offsetting requirement for a given compliance period.

Article 21 amends Schedule 1 to the CORSA Order to incorporate timelines associated with the offsetting requirements.

Article 22 amends Schedule 2 to the CORSA Order to incorporate ICAO updates to the fuel use monitoring methods.

(a) ISO 17011:2017, section 7.9.3.

Article 24 amends Schedule 4 to the CORSIA Order to incorporate ICAO updates to Emission Monitoring Plans requirements.

Article 25 amends Schedule 5 to the CORSIA Order to incorporate offsetting provisions into the CORSIA reporting requirements.

Article 26 amends Schedule 6 to the CORSIA Order to incorporate offsetting provisions into the CORSIA verification requirements.

A full impact assessment has been produced for this Order. The impact assessment and an Explanatory Memorandum have been published alongside this Order on the UK legislation website, www.legislation.gov.uk.

DRAFT