



## **APPENDIX 5**

# **Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021**

### **PART 1 General**

#### **1. Citation and commencement**

This Order may be cited as the Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021.

#### **2. Extent**

This Order extends to the whole of the Terra Margarita.

#### **3 Application**

(1) Subject to paragraph (2), this Order applies to civil international aviation undertaken by aeroplane operators for which the Terra Margarita is the administering State, in accordance with article 8, under this Order.

(2) This Order does not apply to the following flights—

(a) humanitarian, medical and firefighting flights, or to international flights preceding or following a humanitarian, medical or firefighting flight provided such flights are conducted with the same aeroplane, and are required to accomplish the related humanitarian, medical or firefighting activities or to reposition the aeroplane after that for its next activity, or

(b) flights by State aircraft.

(3) The aeroplane operator must provide supporting evidence of such activities to the verification body or, upon request, to the Regulator.

#### **4. Interpretation**

In this Order—

”Aerodrome” means a defined area on land or water, including any buildings, installations and equipment, intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft,

”Aerodrome pair” means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome,

"Aeroplane" means a power-driven heavier-than-air aircraft, deriving its lift in flight chiefly from aerodynamic reactions on surfaces which remain fixed under given conditions of flight,

"Aeroplane operator" means a person identified under article 5,

"Aeroplane owner" means a person, organisation or enterprise identified via Item 4 (name of owner) and Item 5 (address of owner) on the certificate of registration of an aeroplane,

"Aeroplane type" means the aeroplane types described in "Doc 8643 – Aircraft Type Designators",

"Air Operator Certificate" or "AOC" means a certificate issued by the CAA authorising an operator to carry out specified commercial air transport operations,

"CAA" means the Civil Aviation Authority of the Terra Margarita,

"CERT" means the CO<sub>2</sub> Estimation and Reporting Tool regulated by Schedule 3,

"Chicago Convention" means the Convention on International Civil Aviation and its Annexes<sup>4</sup>, signed in Chicago on 7th December 1944, as amended,

"chief inspector" means the chief inspector constituted under regulation 8(3) of the Pollution Prevention and Control (Industrial Emissions) Regulations (Northern Ireland) 2013,

"CO<sub>2</sub>" means carbon dioxide,

"CO<sub>2</sub>e" means carbon dioxide equivalent,

"Compliance period" means the relevant timeline set out in Schedule 1,

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

"CORSIA" means the Carbon Offsetting and Reduction Scheme for International Aviation,

"CORSIA eligible fuel" means a CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an aeroplane operator may use to reduce its offsetting requirements,

"CORSIA lower carbon aviation fuel" means a fossil-based aviation fuel that meets the CORSIA Sustainability Criteria<sup>8</sup> under this Order,

"CORSIA sustainable aviation fuel" means a renewable or waste-derived aviation fuel that meets the CORSIA Sustainability Criteria<sup>8</sup> under this Order,

"domestic flight" means the operation of an aircraft from take-off at an aerodrome in the Terra Margarita, to landing at an aerodrome of the Terra Margarita,

"Emissions Monitoring Plan" means the plan setting out how the aeroplane operator's aviation emissions are to be monitored for the purposes of this Order,

"Emissions Report" means the report produced by the aeroplane operator for the purposes of article 31(1),

"Feedstock" means a type of unprocessed raw material used for the production of aviation fuel,

"Flight plan" means 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 litres,

"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),

"GHG" means Greenhouse gases,

"IAF" means International Accreditation Forum,

"ICAO" means the International Civil Aviation Organisation,

"IEC" means International Electrotechnical Commission,

"international flight" means the operation of an aircraft from take-off at an aerodrome of a State or its territories, to landing at an aerodrome of another State or its territories,

"ISO" means International Organization for Standardization,

"ISO 14064-3:2006" means ISO document entitled "Greenhouse gases -- Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions",

"ISO 14065:2013" means ISO document entitled "Greenhouse gases - Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, Document published on: 2013-04",

"ISO 14066:2011" means ISO document entitled "Greenhouse gases — Competence requirements for greenhouse gas validation teams and verification teams",

"ISO/IEC 17011:2004" means ISO/IEC document entitled "Conformity assessment - General requirements for accreditation bodies accrediting conformity assessment bodies",

"kg" means kilogrammes,

"MRV" means Monitoring, Reporting and Verification,

"MJ" means Megajoule,

"National accreditation body" means the body authorised by a State which attests that a verification body is competent to provide specific verification services,

"New entrant" means any aeroplane operator that commences an aviation activity falling within the scope of this Order on or after its entry into force and whose activity is not in whole or in part a continuation of an aviation activity previously performed by another aeroplane operator,

"Notifying State" means the State that has submitted to ICAO the request for the registration of or change in the three-letter designator of an aeroplane operator over which it has jurisdiction,

"Operator" means, for the purpose of this Order, the person, organisation or enterprise engaged in or offering to engage in an aircraft operation,

"Regulator" is the regulator identified under article 10 for the purpose of this Order,

”Reporting period” means a period which commences on 1st January and finishes on 31st December in a given year for which an aeroplane operator or State reports required information. The flight departure time (UTC)<sup>14</sup> determines which reporting period a flight belongs to,

”scheme year” means the calendar year beginning on 1st January 2021 or any of the subsequent calendar years during which CORSIA applies, and a reference to a scheme year described by a calendar year, such as the “2021 scheme year”, is a reference to the scheme year beginning on 1st January of that year,

”SI units” means the international system of measurements that is based on particular metric units,

”source stream” means any of a specific fuel type, raw material or product giving rise to emissions of relevant greenhouse gases at one or more emission sources as a result of its consumption or production.

”State” means any State that is a signatory to, or has acceded to, the Convention on International Civil Aviation, signed at Chicago on 7th December 1944,

”State aircraft” means an aircraft used in the military, customs or police services,

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

”Sustainability Certification Scheme” means a scheme for the certification of sustainable fuels that has been approved by ICAO in ICAO document “CORSIA Approved Sustainability Certification Scheme”,

”Verification body” means a person that performs the verification of an Emissions Report, as an accredited independent third party,

”Verification of report” means an independent, systematic and sufficiently documented evaluation process of an Emissions Report,

”Verification Report” means a document, drafted by the verification body, containing the verification statement and required supporting information set out in paragraph 3(22) to (26) of Schedule 6 and required supporting information, and Verification team” means a group of verifiers, or a single verifier that also qualifies as a team leader, belonging to a verification body conducting the verification of an Emissions Report, whether or not supported by technical experts.

**5. Meaning of aeroplane operator**

In this Order, a person is an “aeroplane operator” where that person is an operator that produces annual CO2 emissions greater than 10,000 tonnes from the use of an aeroplane with a maximum certificated take-off mass greater than 5,700 kg conducting international flights.

**6. Units**

The non-SI units listed in column 2 of the Table must be used either in lieu of, or in addition to, SI units as primary units of measurement under this Order.

**Table Non-SI units for use with SI units**

<i>Specific quantity</i>	<i>Non-SI Unit</i>	<i>Symbol</i>	<i>Definition (in terms of SI units)</i>
Mass	tonne	T	1 t = 10 <sup>3</sup> kg

Time	hour	H	1 h = 60 min = 3,600 s
Volume	litre	L	1 L = 1 dm <sup>3</sup> = 10 <sup>-3</sup> m <sup>3</sup>

## **PART 2 Administration**

### **CHAPTER 1 General**

#### **7.— Notification to ICAO of voluntary participation in CORSIA**

(1) The Secretary of State must notify ICAO of any change in the decision by the government of the Terra Margarita to voluntarily participate, or to discontinue its voluntary participation, in CORSIA, for the purpose of the inclusion of the Terra Margarita in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs”<sup>1</sup>.

(2) The notification in paragraph (1) must be made by 30th June in each year from and including 2021 to and including 2025, for the purposes of inclusion in the subsequent year of the scheme.

#### **8.— Attribution of an aeroplane operator to Terra Margarita**

(1) Terra Margarita is the administering State for an aeroplane operator where—

- (a) the aeroplane operator has an ICAO Designator which identifies Terra Margarita as the Notifying State, as listed in the ICAO document entitled ICAO Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services,
- (b) without an ICAO Designator, the aeroplane operator has a valid AOC, or equivalent, or
- (c) without an ICAO Designator or AOC, the aeroplane operator has its registered office in Terra Margarita or, where the aeroplane operator is a natural person, is resident in Terra Margarita.

(2) An aeroplane operator with international flights attributed to it and which has Terra Margarita as its administering State must notify the Regulator of that fact.

(3) The Secretary of State, with the assistance of the Regulator, must ensure the correct attribution of an aeroplane operator to Terra Margarita according to the approach in paragraph (1).

(4) A Regulator must, by 30th October in each scheme year, provide the Secretary of State with a list of aeroplane operators for which it is the Regulator.

(5) The Secretary of State must submit to ICAO in accordance with the timeline set out in Schedule 1 a list of aeroplane operators which are attributed to Terra Margarita containing the required information as described in Schedule 5, Table 3 and the Secretary of State may submit updates to this list to ICAO on a more frequent basis.

#### **9.— Attribution of international flights to an aeroplane operator**

(1) An aeroplane operator must identify international flights that are attributed to it in accordance with paragraph (3).

(2) Two or more consecutive flights operated under the same flight number are considered as separate flights for the purposes of this Order.

(3) An international flight is attributable to an aeroplane operator as follows—

- (a) when Item 7 (aircraft identification)<sup>1</sup> of the flight plan contains the ICAO Designator, that flight must be attributed to the aeroplane operator that has been assigned this Designator,
- (b) 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 a valid AOC, or equivalent, that flight must be attributed to the aeroplane operator that holds the Air Operator Certificate, and
- (c) when the aeroplane operator of a flight has not been identified under sub-paragraphs (a) or (b), that flight must be attributed to the aeroplane owner who must then be considered to be the aeroplane operator of that flight.

(4) If requested by the Regulator, aeroplane owners identified under paragraph (3)(c) must provide all information necessary to identify the actual aeroplane operator of a flight.

(5) The aeroplane operator may, by contract, delegate the administrative requirements of this Order to a third party, as long as the delegation is not to the same entity as the verification body. Liability for compliance must not be delegated.

(6) Nationality and registration marks, referred to in paragraph (3)(b), are defined in paragraph 1, Part 2 of Schedule 4 to the Air Navigation Order 2016.

#### **10.— Meaning of Regulator**

(1) Subject to paragraph (2) and article 17, the Regulator of an aeroplane operator which has been attributed to Terra Margarita under article 8(1) is—

- (a) the Environment Agency, where the aeroplane operator —
  - (i) has its registered office or is resident in Terra Margarita, or
  - (ii) does not have a registered office or is not resident in Terra Margarita.

#### **11.— Regulator tasks**

(1) A Regulator must approve an aeroplane operator's compliance on the basis of satisfactory evidence that the aeroplane operator meets requirements that are at least equal to the applicable standards specified in this Order.

(2) A Regulator must, by 30th October in each scheme year, provide the Secretary of State with a list of verification bodies accredited in the part of Terra Margarita for which it is responsible under article 10 containing the required information described in Schedule 5, Table 3.

(3) The Secretary of State must submit to ICAO a list of verification bodies which are accredited in Terra Margarita containing the required information described in Schedule 5, Table 3, and in accordance with the relevant timeline set out in Schedule 1. The Secretary of State may submit updates to this list to ICAO on a more frequent basis.

#### **12.— Record keeping**

(1) Each aeroplane operator must keep records relevant to the requirements of this Order for a period of 10 years.

(2) The Regulator of an aeroplane operator must keep records relevant to that aeroplane operator's CO<sub>2</sub> emissions per State pair during 2019 and 2020 in order to calculate each aeroplane operator's offsetting

requirements during the 2030-2035 compliance periods. Those records must be kept for the duration of CORSIA and the 5 years following the end of CORSIA.

### **13. Compliance periods and timeline**

The Secretary of State, and each Regulator and aeroplane operator must comply with the requirements of this Order in accordance with the relevant timeline set out in Schedule 1.

### **14.— Equivalent procedures**

(1) The use, in relation to an aeroplane operator, of equivalent procedures in lieu of the procedures specified in this Order, must be approved by the Secretary of State with the assistance of the Regulator of that aeroplane operator.

(2) Equivalent procedures must demonstrably meet the requirements in Volume IV of Annex 16 to the Chicago Convention.

### **15.— The CAA**

(1) The CAA must provide such assistance and advice as a Regulator may require in connection with any of the Regulator’s functions under this Order.

(2) The CAA is entitled to recover from the Regulator a sum equal to any expense reasonably incurred by it in providing the Regulator with assistance or advice under paragraph (1).

## **CHAPTER 2 Aeroplane operator’s change in circumstances**

### **16.— Change in aeroplane operator’s attribution to a State**

(1) Where—

(a) an aeroplane operator changes its ICAO Designator, Air Operator Certificate or equivalent, or place of its registered office, and is subsequently attributed to a new State in accordance with paragraph 1.2 of Chapter 1, Part II, Volume IV of Annex 16 to the Chicago Convention, but

(b) that aeroplane operator is not establishing a new entity or a subsidiary,

this new State must become the State to which the aeroplane operator fulfils its requirements under Volume IV of Annex 16 to the Chicago Convention from the start of the next compliance period.

(2) The aeroplane operator must notify the Regulator of any change described in paragraph (1) within 3 months of the change taking effect.

(3) An aeroplane operator with a wholly owned subsidiary aeroplane operator that has its registered office in Terra Margarita may be treated as a single consolidated aeroplane operator liable for compliance with the requirements of Volume IV of Annex 16 to the Chicago Convention, subject to the approval of the Regulator. Evidence must be provided in the aeroplane operator’s Emissions Monitoring Plan to demonstrate that the subsidiary aeroplane operator is wholly owned.

### **17.— Change in aeroplane operator’s registered office within Terra Margarita**

(1) Where—

- (a) an aeroplane operator which did not have a registered office or place of residence in Terra Margarita at the beginning of a scheme year acquires a registered office or place or residence in Terra Margarita in the course of that period, and
- (b) at the end of that scheme year that registered office or place of residence is in the area of a Regulator ("S"),

S is the Regulator of that aeroplane operator from the beginning of the next compliance period.

(2) The aeroplane operator must notify the Regulator of any change described in paragraph (1) within 3 months of the change taking effect.

(4) [repealed]

### **CHAPTER 3 Applications, notices, etc.**

#### **18.— Submission of applications and notices to Regulators**

(1) This article applies to an application, notice or report submitted to a Regulator under this Order or under an Emissions Monitoring Plan.

(2) An application, notice or report—

- (a) must be in writing, and
- (b) unless the Regulator agrees otherwise in writing, must be made on a form provided by the Regulator for that purpose.

(3) The Regulator must set out in the form—

- (a) the information required by the Regulator to determine the application, or
- (b) the matters required to be included in the notice or report.

(4) Unless the Regulator agrees otherwise in writing—

- (a) the form must be submitted to the Regulator electronically and, if the form specifies an email address for submission, to that address, or
- (b) if the form is provided by the Regulator for submission through a website, the form must be submitted through the website and in accordance with any instructions given for completion and submission.

(5) Unless the information has been provided in a previous application made to the Regulator, an application must set out—

- (a) the name, postal address, including postcode, and telephone number of the applicant, and
- (b) either—
  - (i) an email address for service, or
  - (ii) a postal address, including postcode, in Terra Margarita for service.

(6) Subject to paragraph (7), an application must be accompanied by the charge for the application set out in the charging scheme published under article 43.



(7) Where an application is submitted electronically, the charge may be sent to the Regulator separately from the application; and in that case, for the purposes of this Order, the application must be treated as not being received by the Regulator until the charge is also received.

(8) An application may be withdrawn at any time before it is determined.

(9) A Regulator may, by notice to an applicant, require the applicant to provide such further information specified in the notice, within the period specified, as the Regulator may require in order to determine the application.

(10) For the purposes of this Order, the application must be treated as being withdrawn if—

(a) the applicant fails to provide that information —

(i) before the end of that period, or

(ii) on or before such later date as may be agreed with the Regulator, and

(b) the Regulator gives notice to the applicant that the application is treated as having been withdrawn.

### **19.— Determination of applications by Regulators**

(1) Where an application under this Order is made to a Regulator in accordance with the requirements of this Order, the application must be determined by the Regulator within—

(a) the timescales set out in Schedule 1, where relevant, or

(b) where Schedule 1 does not apply—

(i) the period of 2 months beginning with the date on which the application is received, or

(ii) such longer period as may be agreed in writing with the applicant.

(2) For the purposes of paragraph (1)—

(a) an application is determined when notice of the determination is given to the applicant by the Regulator, and

(b) in calculating the period of 2 months, no account must be taken of any period beginning with the date on which a notice under article 18(9) is given to the applicant and ending with the date on which the applicant provides the information specified in the notice.

(3) Where the Regulator fails to determine an application before the end of the period referred to in paragraph (1)—

(a) the applicant may give to the Regulator notice that the applicant treats the application as having been refused, and

(b) if such notice is given the application must be treated as having been refused at the end of that period.

### **20.— Service of notices given by the Regulator**

(1) This article applies to a notice given under this Order by the Regulator.

(2) The notice must be in writing.

(3) The notice may be given to a person in any of the following ways—

(a) by delivering it to the person,

(b) by sending it to a postal or email address provided by the person for the purpose of the service of notices and not withdrawn for that purpose,

(c) by leaving it at the person's proper address,

(d) by sending it by post or electronic means to the person's proper address,

(e) if the person is a body corporate, by giving it to the secretary or clerk of the body in accordance with any of sub-paragraphs (a) to (d), or

(f) if the person is a partnership, by giving it to a partner or a person having the control or management of the partnership business in accordance with any of sub-paragraphs (a) to (d).

(4) In this article, "proper address" means—

(a) in the case of a body corporate—

(i) the registered or principal office of the body, or

(ii) the email address of the secretary or clerk of the body provided by that body for the purpose of service of notices and not withdrawn for that purpose,

(b) in the case of a partnership—

(i) the principal office of the partnership, or

(ii) the email address of the partner or person having control or management of the partnership business provided by that partnership for the purpose of service of notices and not withdrawn for that purpose, or

(c) in any other case, the person's last known address, including an email address provided by that person for the purpose of service of notices and not withdrawn for that purpose.

(5) For the purposes of paragraph (4), where a body corporate registered outside Terra Margarita, or a partnership established outside Terra Margarita, has an office in Terra Margarita, the principal office of the body corporate or partnership is its principal office in Terra Margarita.

(6) For the purposes of paragraph (4)(c), where the person is an aeroplane operator, the proper address includes an address derived from information supplied by Eurocontrol<sup>1</sup>.

### **PART 3 Monitoring, reporting and verification ("MRV") of aeroplane operator annual CO<sub>2</sub> emissions**

#### **CHAPTER 1 General**

##### **21.— Applicability of MRV requirements**

(1) The requirements of this Part apply to an aeroplane operator that produces annual CO<sub>2</sub> emissions greater than 10,000 tonnes from the use of one or more aeroplanes with a maximum certificated take-off mass greater than 5,700 kg conducting international flights.

(2) The requirements of this Part apply to a new entrant aeroplane operator from the year after it meets the requirements in paragraph (1).

## **CHAPTER 2 Monitoring of aeroplane operator annual CO<sub>2</sub> emissions**

### **22.— Monitoring of CO<sub>2</sub> emissions: Eligibility of monitoring methods**

(1) An aeroplane operator must monitor and record its fuel use from international flights in accordance with an eligible monitoring method set out in paragraphs (3) to (6) for the 2019-2020 period and paragraphs (7) to (12) for the 2021-2035 period, and approved by the Regulator.

(2) Following approval and issue of its Emissions Monitoring Plan in accordance with article 24, an aeroplane operator must use the same eligible monitoring method for the entire compliance period.

#### *2019-2020 period*

(3) Where an aeroplane operator has, prior to this Order coming into force, accumulated any fuel use during the period of 2019-2020 pursuant to article 3 of Commission Implementing Regulation (EU) 2019/1603, that fuel use data must be used for the purpose of this Order.

(4) An aeroplane operator with annual CO<sub>2</sub> emissions from international flights greater than or equal to 500,000 tonnes must use a Fuel Use Monitoring Method set out in Schedule 2.

(5) An aeroplane operator with annual CO<sub>2</sub> emissions from international flights of less than 500,000 tonnes must use either a Fuel Use Monitoring Method or the CERT set out in Schedules 2 and 3, respectively.

(6) If the aeroplane operator's annual CO<sub>2</sub> emissions from international flights increases above the threshold of 500,000 tonnes in 2019, the Regulator may permit the aeroplane operator to continue to apply the monitoring method chosen in accordance with paragraph (5) for this period.

#### *2021-2035 period*

(7) An aeroplane operator, with annual CO<sub>2</sub> emissions from international flights subject to offsetting requirements under article 41A of greater than or equal to 50,000 tonnes, must use a Fuel Use Monitoring Method as described in Schedule 2 for these flights. For other international flights, the aeroplane operator must use either a Fuel Use Monitoring Method, as described in Schedule 2, or the CERT, as described in Schedule 3.

(8) An aeroplane operator, with annual CO<sub>2</sub> emissions from international flights subject to offsetting requirements under article 41A of less than 50,000 tonnes, must use either a Fuel Use Monitoring Method or the CERT as described in Schedules 2 and 3, respectively.

(9) If an aeroplane operator's annual CO<sub>2</sub> emissions from international flights subject to offsetting requirements under article 41A, increases above the threshold of 50,000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator must—

(a) submit an updated Emissions Monitoring Plan by 30th September of year (y + 2), and

(b) change to a Fuel Use Monitoring Method, as set out in Schedule 2, on 1st January of year (y + 3).

(10) If an aeroplane operator's annual CO<sub>2</sub> emissions from international flights subject to offsetting requirements under article 41A decreases below the threshold of 50,000 tonnes in a given year (y), and also in year (y + 1), the aeroplane operator may change monitoring method on 1st January of year (y + 3).

(11) Where an aeroplane operator chooses to change its monitoring method under paragraph (10), it must submit an updated Emissions Monitoring Plan by 30th September of year (y + 2).

(12) [repealed]

### **23.— Emissions Monitoring Plan**

(1) An aeroplane operator must submit an Emissions Monitoring Plan to the Regulator for approval by the Regulator. The Emissions Monitoring Plan must contain the information set out in Schedule 4.

(2) [repealed]

(3) A new entrant aeroplane operator must submit an Emissions Monitoring Plan to the Regulator for approval and issue within 3 months of falling within the scope of applicability set out in article 21. The Emissions Monitoring Plan must contain the information specified in Schedule 4.

### **24.— Issue of Emissions Monitoring Plans**

(1) If an aeroplane operator submits an Emissions Monitoring Plan for approval by the Regulator in accordance with article 23, a Regulator must approve and issue the Emissions Monitoring Plan by notice to the aeroplane operator unless—

(a) the Regulator is not satisfied that the application complies with the requirements of this Order, and

(b) the aeroplane operator has not agreed to amendments of the application required to satisfy the Regulator that the application does so comply.

(2) An Emissions Monitoring Plan issued under paragraph (1) replaces any Emissions Monitoring Plan previously issued to the aeroplane operator.

(3) An Emissions Monitoring Plan may contain any conditions the Regulator considers necessary to give proper effect to the requirements of this Order.

(4) An aeroplane operator must comply with any condition included in its Emissions Monitoring Plan.

### **25.— Refusal of application for Emissions Monitoring Plans**

(1) If a Regulator refuses an application for an Emissions Monitoring Plan, the Regulator must give notice to the applicant.

(2) A notice under paragraph (1) must state—

(a) the reasons for the decision, and

(b) if amendments of the application are required in order for an Emissions Monitoring Plan to be issued, the nature of those amendments.

(3) An aeroplane operator which is given a notice under paragraph (1) must make a revised application to the Regulator before the end of the period of 31 days beginning with the day that the notice was given.

(4) Article 24 and this article apply to a revised application under paragraph (3) as they apply to the original application, but for the purposes of such a revised application, the references to the period of 2 months in article 19 are to be read as references to a period of 24 days.

#### **26.— Modification of the Emissions Monitoring Plan**

(1) An aeroplane operator must notify the Regulator of any proposals for modification of its Emissions Monitoring Plan.

(2) The aeroplane operator must resubmit the Emissions Monitoring Plan to the Regulator for approval if a material change is made to the information contained within the Emissions Monitoring Plan.

(3) A material change is a change to the information presented in the Emissions Monitoring Plan that would—

(a) affect the status or eligibility of the aeroplane operator for an option under the emissions monitoring requirements, or

(b) otherwise affect the decision by the Regulator with regard to whether the aeroplane operator's approach to monitoring conforms with the requirements.

(4) The aeroplane operator must also resubmit the Emissions Monitoring Plan in the event of a change to the information presented in the plan that—

(a) arises from a change in the availability of data, due to the use of new types of measuring instrument, sampling methods or analysis methods, or for other reasons, which leads to higher accuracy in the determination of emissions,

(b) has been found to be incorrect under the data monitoring methodology applied previously,

(c) would improve the accuracy of the reported data, unless this is technically not feasible or incurs unreasonable costs, or

(d) is necessary to respond to the suggestions for improvement of the monitoring plan contained in a Verification Report.

(5) An aeroplane operator must also inform the Regulator of changes that would affect the Regulator's oversight, such as a change in corporate name or address, even if the changes do not fall within the definition of a material change.

(6) A Regulator may, by giving notice to an aeroplane operator, vary the aeroplane operator's Emissions Monitoring Plan, including by the modification, addition or removal of a condition, if the Regulator considers it necessary to do so in order to give proper effect to this Order.

#### **27.— Approval of modification of the Emissions Monitoring Plan**

(1) A Regulator may allow an aeroplane operator to notify modifications of the Emissions Monitoring Plan that are not significant, without such modifications being the subject of the Regulator's approval.

(2) Any significant modification of the Emissions Monitoring Plan must be subject to approval by notice by a Regulator.

(3) Where the Regulator considers a modification not to be significant, it must inform the aeroplane operator without undue delay.

(4) Significant changes to the Emissions Monitoring Plan include—

- (a) change of emission factor values laid down in the Emissions Monitoring Plan,
- (b) a change between the calculation methods referred to in Schedule 2,
- (c) the introduction of new source streams,
- (d) changes in the status of the aeroplane operator with regard to one of the thresholds specified in article 5 or 22(7) to (12).

#### **28.— Calculation of CO<sub>2</sub> emissions from aeroplane fuel use**

(1) An aeroplane operator must apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume.

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

(3) The procedure for informing the use of actual or standard density must be detailed in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation<sup>1</sup>.

(4) An aeroplane operator using a Fuel Use Monitoring Method, as set out in Schedule 2, must determine the CO<sub>2</sub> emissions from international flights using the following equation—

$$CO_2 = \sum_f M_f * FCF_f$$

where— CO<sub>2</sub> = CO<sub>2</sub> emissions in tonnes<sup>2,3</sup> M<sub>f</sub> = Mass of fuel f used in tonnes; and FCF<sub>f</sub> = Fuel conversion factor of given fuel f.

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

- (a) 3.16 (in kg CO<sub>2</sub>/kg fuel) for Jet-A fuel,
- (b) 3.10 (in kg CO<sub>2</sub>/kg fuel) for AvGas, or
- (c) 3.10 (in kg CO<sub>2</sub>/kg fuel) for Jet-B fuel.

#### **29.— Monitoring of CORSIA eligible fuels claims**

(1) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels must use a CORSIA eligible fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled, “CORSIA Sustainability Criteria for Sustainable Aviation Fuels”.

(2) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels must only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainable Certification Scheme included in the ICAO document entitled, “CORSIA Approved Sustainability Certification Schemes”.

(3) If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, it must not be accounted for as a CORSIA eligible fuel.

#### **30. Calculation of emissions from the use of CORSIA eligible fuels [repealed]**

## **CHAPTER 3 Reporting of aeroplane operator annual CO2 emissions**

### **31.— Aeroplane operator reporting**

(1) An aeroplane operator must submit to the Regulator a copy of its verified Emissions Report for approval by the Regulator and a copy of the associated Verification Report in accordance with the timeline set out in Schedule 1.

(2) The Regulator must decide on the level of aggregation, being State pair or aerodrome pair, for which an aeroplane operator must report the number of international flights in accordance with Field 7 in Table 1 in Schedule 5, and CO2 emissions in accordance with Field 8 in that Table. The Regulator must notify the aeroplane operator of its decision and inform the aeroplane operator whether Fields 7 and 8 in the Emissions Report must be reported at the level of State pair or aerodrome pair during the approval process for its Emissions Monitoring Plan.

(3) An Emissions Report must contain the information set out in Table 1 of Schedule 5. An aeroplane operator that uses the CERT is not required to report Field 5 in Table 1.

(4) When an aeroplane operator reports its consolidated CO2 emissions from international flights during the 2019-2020 period, including those of subsidiary aeroplane operators, disaggregated data relating to each subsidiary aeroplane operator must be appended to the main Emissions Report.

(5) In specific circumstances where an aeroplane operator operates a very limited number of flights between State pairs, it may submit a written request to the Regulator that such data not be published at the aeroplane operator level, as set out in Tables 4 and 5 of Schedule 5, explaining the reasons why disclosure would harm its commercial interests.

(6) Based on this request, the Regulator must determine whether this data is confidential and notify the requester.

(7) In specific circumstances where aggregated State pair data may be attributed to an identified aeroplane operator as a result of a very limited number of aeroplane operators conducting flights on a State pair, that aeroplane operator may request in writing to the Regulator that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests and notify the requester.

(8) Based on this request, the Regulator must determine whether this data is confidential.

### **32.— Reporting of CORSIA eligible fuels**

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

(2) The aeroplane operator must provide to the Regulator a declaration of all other GHG schemes it participates in where the emissions reductions from the use of CORSIA eligible fuels may be claimed, and a declaration that it has not made claims for the same batches of CORSIA eligible fuel under these other schemes.

(3) To claim emissions reductions from the use of CORSIA eligible fuels in the Emissions Report, the aeroplane operator must provide to the Regulator the information described in Table 2 of Schedule 5, within a given compliance period for all CORSIA eligible fuel received by a blender by the end of that compliance period.

(4) The information provided is through to the blend point, and includes information received from both the neat (unblended) fuel producer and the fuel blender.

(5) If the aeroplane operator purchases fuel from a supplier downstream from the fuel blender, such as a distributor, another aeroplane operator, or an aerodrome-based fuel distributor, this fuel supplier must provide to the aeroplane operator all of the requisite documentation in order for the emissions reductions from the use of CORSIA eligible fuels to be claimed by the aeroplane operator in accordance with articles 29 and 41C.

### **33.— Reporting to ICAO**

(1) The Regulator must calculate and notify each of the aeroplane operators that are attributed to it of their average total CO<sub>2</sub> emissions during 2019 and 2020, in accordance with the timeline set out in Schedule 1.

(2) The Regulator must provide the Secretary of State with the required information regarding CO<sub>2</sub> emissions specified in paragraph (1) and any reported information determined to be confidential in accordance with article 31(6) or (8) .

(3) The Secretary of State must submit a report covering those emissions for aeroplane operators administered in Terra Margarita to ICAO in accordance with the timeline set out in Schedule 1. This report must contain the information set out in Tables 4, 5 and 6 in Schedule 5, when applicable.

(4) The Secretary of State must inform ICAO of any reported data deemed confidential in accordance with article 31(6) and (8).

(5) All aeroplane operator data which are deemed confidential in accordance with article 31(6) and (8) must be aggregated without attribution to any specific aeroplane operator, and included within the ICAO document entitled, “CORSIA Central Registry (CCR): Information and Data for Transparency”.

## **CHAPTER 4 Verification of CO<sub>2</sub> emissions**

### **34.— Verification body and national accreditation body**

(1) A verification body must be accredited as complying with the standards specified in ISO 14065:2013 and the requirements in paragraph 2 of Schedule 6 by a national accreditation body, in order to be eligible to verify the Emissions Report of an aeroplane operator.

(2) A national accreditation body must be working in accordance with ISO/IEC 17011:2004.

### **35.— Annual verification of an aeroplane operator’s Emissions Report**

(1) An aeroplane operator must engage a verification body for the verification of its annual Emissions Report.

(2) A verification body must conduct the verification according to ISO 14064-3:2006, and the relevant requirements in paragraph 3 of Schedule 6.

(3) Following the verification of the Emissions 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 Report and associated Verification Report to the Regulator, in accordance with the timeline set out in Schedule 1.



(4) The Regulator must perform an order of magnitude check of the Emissions Report in accordance with the timeline set out in Schedule 1 to assess the completeness of the data provided in that report.

(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 this Order, the Regulator may agree to share with another State's regulator, specific data and information contained in an aeroplane operator's Emissions Report where that aeroplane operator performs flights to and from the State of the requesting regulator.

(6) The Regulator must inform any relevant aeroplane operator about such a request for that information.

(7) In the absence of an agreement between the two States, this information must not be disclosed to third parties.

(8) A Regulator must provide the name of the verification body used to verify an Emissions Report on being asked for the disclosure of information by the regulator of another State.

### **36.— Verification of sustainable aviation fuels**

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

(2) An aeroplane operator must ensure that it, or its designated representative, has audit rights over the production records for the CORSIA eligible fuels that it purchases<sup>1</sup>.

## **CHAPTER 5 Data management and control**

### **37.— Data gaps**

(1) An aeroplane operator using a Fuel Use Monitoring Method, as described in Schedule 2, must fill data gaps using the CERT, as described in Schedule 3, provided that the data gaps during a compliance period do not exceed the following thresholds—

(a) 2019-2020 period: 5 per cent of international flights ,

(b) 2021-2035 period: 5 per cent of international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs".

(2) The aeroplane operator must correct issues identified with the data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses.

(3) If the aeroplane operator realises it has data gaps and system weaknesses that exceed the threshold in paragraph (1), it must engage with the Regulator to take remedial action to address this.

(4) When the threshold is exceeded, the aeroplane operator must state the percentage of international flights for the 2019-2020 period, or flights subject to offsetting requirements under article 41A for the 2021-2035 period, that had data gaps, and provide an explanation to the Regulator in its annual Emissions Report.

(5) The aeroplane operator must fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.

(6) If an aeroplane operator does not provide its annual Emissions Report in accordance with the timeline set out in Schedule 1, the Regulator must engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, the Regulator must estimate the aeroplane operator's annual emissions using the best available information and tools, such as the CERT as described in Schedule 3, and notify the aeroplane operator of its estimate.

### **38.— Error correction to Emissions Reports**

(1) If an error in an aeroplane operator's reported emissions is identified by the Regulator, the verification body or the aeroplane operator after the reported CO<sub>2</sub> emissions have been submitted to ICAO in accordance with the timeline set out in Schedule 1, the Regulator must update the reported CO<sub>2</sub> emissions to address the error.

(2) The Regulator must 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.

(3) A Regulator must report to the Secretary of State any error in an aeroplane operator's CO<sub>2</sub> emissions and the follow-up result of the related adjustment.

(4) The Secretary of State must report an error in an aeroplane operator's CO<sub>2</sub> emissions and the follow-up result of the related adjustment to ICAO.

### **39.— Reporting on improvements to the monitoring methodology**

(1) An aeroplane operator must regularly check whether the monitoring methodology applied can be improved.

(2) Where the Verification Report states outstanding non-conformities, the aeroplane operator must submit to the Regulator for approval a report on improvements by 30th June of the year in which that Verification Report is issued by the verification body. That report on improvements must describe how and when the aeroplane operator has rectified, or plans to rectify, the non-conformities identified by the verification body and to implement recommended improvements.

(3) The Regulator may set an alternative date for submission of the report on improvements as referred to in paragraph (2), but no later date than 30th September in the same year. Where applicable, such report on improvements may be combined with the report referred to in paragraph (2).

(4) Where recommended improvements would not lead to an improvement of the monitoring methodology, the aeroplane operator must provide a justification for why that is the case. Where the recommended improvements would incur unreasonable costs, the aeroplane operator must provide evidence of the unreasonable nature of the costs.

(5) Paragraphs (2) to (4) do not apply where an aeroplane operator has already resolved all non-conformities and recommendations for improvement and has submitted related modifications of the Emissions Monitoring Plan to the Regulator for approval in accordance with article 26 before the date set in paragraph (2), subject to the alternative date set in paragraph (3).

### **40.— Rounding of data**

(1) Total annual emissions must be reported as tonnes of CO<sub>2</sub> rounded to the nearest whole number.

(2) Unless otherwise provided in this Order, all variables used to calculate the emissions must be rounded to the nearest whole number for the purpose of calculating and reporting emissions.

#### **41.— Electronic data exchange and use of automated systems**

(1) The Regulator may require verification bodies to use electronic templates or specific file formats for Verification Reports .

(2) Standardised electronic templates or file format specifications may be made available for further types of communication between the aeroplane operator, Regulator, verification bodies and national accreditation body.

### **PART 3A CO2 offsetting requirements from international flights and emissions reductions from the use of CORSIA eligible fuels**

#### **CHAPTER 1 Offsetting**

##### **41A.— Applicability of CO2 offsetting requirements**

(1) For the period of 1st January 2021 to 31st December 2021, the offsetting requirements of this Part apply to an aeroplane operator with international flights between States as defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" .

(2) This Part does not apply to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in articles 21(1), or until its annual CO2 emissions exceed 0.1 per cent of total CO2 emissions from international flights in 2020, whichever occurs earlier.

(3) The Regulator must calculate the aeroplane operator’s annual offsetting requirements based on the data reported in accordance with Part 3, the applicability requirements in this article, and the application of articles 41B and 41C.

##### **41B.— CO2 offsetting requirements**

(1) The Regulator must calculate, for each of the aeroplane operators administered by it, the amount of CO2 emissions required to be offset for the period from 1st January 2021 to 31st December 2021 prior to consideration of the CORSIA eligible fuels, as follows—

$$OR_y = OE * SGF_y$$

where—

OR<sub>y</sub> = Aeroplane operator’s offsetting requirements in the given year y,

OE = Aeroplane operator’s CO2 emissions calculated in accordance with article 41A(3) in the given year y, and

SGF<sub>y</sub> = Sector’s Growth Factor<sup>2</sup> for the given year y.

(2) The Regulator must, upon calculating the offsetting requirements in a given year (OR<sub>y</sub>) of each of the aeroplane operators administered by it for the purposes of this Order, inform the aeroplane operator of its offsetting requirements by notice according to the timeline set out in Schedule 1.

##### **41C.— Emissions reductions from the use of CORSIA eligible fuels**

(1) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year must compute those emissions reductions as follows—

$$ER_y = FCF \times \sum f_{MSf,y} \times 1LSfLC$$

where—  $ER_y$  = Emissions reductions from the use of CORSIA eligible fuels in the given year  $y$ , in tonnes,  $FCF$  = Fuel conversion factor,  $MSf,y$  = 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,  $LSf$  = 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 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,
- (b) 3.10 (in  $kg CO_2/kg$  fuel) for AvGas, or
- (c) 3.10 (in  $kg CO_2/kg$  fuel) for Jet-B fuel.

(3) If a default life cycle emissions value is used, the aeroplane operator must use the ICAO document entitled “CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels” for the calculation in paragraph (1).

(4) If an actual life cycle emissions value is used an approved Sustainability Certification Scheme must ensure that the methodology set out in the ICAO document entitled “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values” has been applied correctly.

## **PART 4 Charging**

### **42.— Charges**

(1) A Regulator may charge an aeroplane operator or any other person an amount as a means of recovering costs incurred by the Regulator in performing activities in accordance with or by virtue of this Order.

(2) The activities referred to in paragraph (1) include—

- (a) giving advice in relation to an application under or by virtue of this Order or any other advice in relation to the operation of CORSIA,
- (b) considering an application under or by virtue of this Order,
- (c) issuing or varying an Emissions Monitoring Plan,
- (d) giving any notice or other document provided for by or under this Order,
- (e) receiving any notice or other document provided for by or under this Order,
- (f) monitoring compliance with this Order.

(3) A charge under paragraph (1) may include an annual or other periodic charge to an aeroplane operator that does not relate to any specific activity.

(4) A Regulator may apply different charges for—

- (a) the same activity, and

(b) different categories of person in relation to the same activity.

(5) Payment of a charge is not received until the Regulator has cleared funds for the full amount due and a charge, if unpaid, may be recovered by the Regulator as a civil debt.

(6) A Regulator may require a charge to be paid before it carries out the activity to which the charge relates.

(7) If a Regulator does not require a charge to be paid in accordance with paragraph (6) it is payable on demand.

(8) A Regulator is not required to reimburse a charge where—

(a) an activity is not completed, or

(b) the person liable to pay the charge does not remain within the scheme for all of the period in relation to which the charge is payable or has been calculated.

#### **43.— Approval, publication and revision of charges**

(1) A Regulator must publish a document ("charging scheme") setting out the charges payable in accordance with article 42(1) or how they will be calculated.

(2) Before publishing a charging scheme, the Regulator must—

(a) bring its proposals to the attention of the persons likely to be affected by them,

(b) allow persons likely to be affected by the proposals to submit representations on, or objections to, them, and

(c) specify the period within which representations or objections to the proposals may be made.

(3) A charging scheme cannot be published unless it has been approved—

(a) in the case of proposals by the Environment Agency, by the Secretary of State,

(4) Where a proposed charging scheme has been submitted for approval under paragraph (3), the appropriate national authority—

(a) must consider any representations or objections made under paragraph (2)(b), and

(b) may make such modifications to the proposal as it considers appropriate.

(5) If a Regulator proposes to revise a charging scheme in a material way, paragraphs (2) to (4) apply to the revised charging document.

(6) Paragraphs (2) to (5) do not apply to a charging scheme prepared and published by the Secretary of State.

#### **44.— Remittance of charges**

(1) The Environment Agency must pay the Secretary of State any charge received by it.

### **PART 5 Compliance monitoring**

#### **45.— Authorised persons**

(1) A Regulator may authorise a person to exercise, on behalf of the Regulator and in accordance with the terms of the authorisation, the Regulator's powers set out in this Part.

(2) In this Part, "authorised person" means a person authorised under paragraph (1).

#### **46.— Inspections**

(1) A Regulator or authorised person may, at a reasonable time, inspect any premises and any thing in or on those premises in order to monitor compliance with this Order.

(2) Reasonable prior notice must be given before exercising the powers in this article.

(3) A person in control of the premises to which the Regulator or authorised person reasonably requires access must allow the Regulator or authorised person to have such access.

(4) The Regulator or authorised person may, when inspecting premises—

(a) make any such examination and investigation as may be necessary,

(b) install or maintain monitoring equipment or other apparatus,

(c) request the production of any record,

(d) take measurements, photographs, recordings or copies of anything,

(e) take samples of any articles or substances found in, or on, the premises and of the air, water or land in, on, or in the vicinity of, those premises,

(f) request any person at the premises to provide facilities or assistance to the extent that is within that person's control.

(5) Except to the extent agreed by the person in control of a place or premises, the power referred to in paragraph (1) does not apply to—

(a) a prohibited place within the meaning of Part 1 of the National Security Act 2023, or

(b) any other premises to which Terra Margarita restricts access on the ground of national security.

#### **47.— Powers of entry, etc.**

(1) A Regulator or an authorised person may—

(a) enter any premises with a warrant issued in accordance with article 48, together with any equipment or material as may be required,

(b) when entering premises by virtue of sub-paragraph (a)—

(i) be accompanied by an authorised person and, if considered appropriate, a constable,

(ii) direct that any part of the premises be left undisturbed for so long as may be necessary

,

(c) require any person believed to be able to give information relevant to an examination or investigation—

(i) to attend at a place and time specified by the Regulator or authorised person,

(ii) to answer questions, in the absence of any person other than those whom the Regulator or authorised person allows to be present and a person nominated by the person being asked questions ,

(iii) to sign a declaration of truth of the answers given by that person ,

(d) require the production of—

(i) records required to be kept under this Order ,

(ii) other records which the Regulator or authorised person considers it necessary to see for the purpose of an examination or investigation ,

(iii) entries in a record referred to in this sub-paragraph ,

(e) inspect and take copies of the records and entries referred to in sub-paragraph (d).

(2) The powers in paragraph (1) may only be exercised where the Regulator or an authorised person reasonably believes that there has been a failure to comply with the requirements of this Order.

(3) Except to the extent agreed by the person in control of a place or premises, the powers referred to in paragraph (1) do not apply in relation to—

(a) a prohibited place within the meaning of Part 1 of the National Security Act 2023, or

(b) any other premises to which Terra Margarita restricts access on the ground of national security.

(4) It is an offence for a person—

(a) to fail to comply with a requirement imposed pursuant to this article , or

(b) to prevent any other person from—

(i) appearing before a Regulator or an authorised person , or

(ii) answering a question to which the Regulator or authorised person requires an answer.

#### **48.— Warrants**

(1) A judge may by warrant authorise a Regulator or an authorised person to exercise the power in article 47(1)(a), in accordance with the warrant, where satisfied that—

(a) there are reasonable grounds for the exercise of the power, and

(b) one or more of the conditions in paragraph (2) are fulfilled in relation to the premises.

(2) The conditions referred to in paragraph (1)(b) are that—

(a) the exercise of the power by consent in relation to the premises has been refused ,

(b) a refusal of consent to the exercise of the power is reasonably expected ,

(c) the premises are unoccupied ,

(d) the occupier is temporarily absent from the premises and the case is one of urgency,

(e) a request for admission to the premises would defeat the purpose of the entry.

(3) A warrant in accordance with this article continues to have effect until the purpose for which it was issued has been fulfilled.

(4) In paragraph (1), "judge" means—

(a) a justice of the peace.

#### **49.— Admissible evidence**

(1) An answer given by a person in compliance with article 47(1)(c)(ii) is admissible in evidence—

(a) against that person in any proceedings.

(2) In criminal proceedings in which the person referred to in paragraph (1) is charged with an offence, no evidence relating to the person's answer may be adduced and no question relating to it may be asked by, or on behalf of, the prosecution unless evidence relating to it has been adduced by, or on behalf of, the person.

(3) Paragraph (2) does not apply to an offence under—

(a) section 5 of the Perjury Act 1911.

#### **50.— Information notices**

(1) A Regulator may, by giving a notice (an "information notice") to a person, require the person to provide information for purposes connected with the exercise of functions under this Order.

(2) The information notice must set out—

(a) the information to be provided ,

(b) the form in which the information must be provided ,

(c) the period within which or the time when the information must be provided, and

(d) the place where the information must be provided.

(3) The information that a person may be required to provide includes information that, although it is not in the person's possession or it would not otherwise come into the person's possession, is information that it is reasonable to require the person to obtain or compile for the purpose of complying with the information notice.

#### **51. Legal professional privilege**

Nothing in this Part requires any person to produce a document which that person would be entitled to withhold the production of on grounds of legal professional privilege.

### **PART 6 Enforcement**

#### **52.— Enforcement notices**

(1) Where a Regulator considers that a person has contravened, is contravening or is likely to contravene a relevant requirement, the Regulator may give notice (an "enforcement notice") to the person.

(2) In paragraph (1), "relevant requirement" means—



- (a) a requirement imposed on the person by or under this Order, or
- (b) a condition of an Emissions Monitoring Plan.

(3) An enforcement notice must set out—

- (a) the relevant requirement that the Regulator considers to have been contravened, is being contravened or is likely to be contravened,
- (b) details of the contravention or likely contravention,
- (c) the steps that must be taken to remedy the contravention or to ensure that a contravention does not occur,
- (d) the period within which the steps must be taken, and
- (e) information about rights of appeal.

(4) The person to whom the enforcement notice is given must comply with the requirements of the notice within the period set out in the notice.

(5) The Regulator may withdraw an enforcement notice at any time by giving notice of the withdrawal to the person to whom the enforcement notice is given.

### **53.— Penalty notices**

(1) Where a Regulator considers that a person is liable to a civil penalty under any of articles 55 to 63 the Regulator may impose a civil penalty on the person.

(2) A civil penalty is imposed on a person by giving a notice (a “penalty notice”) to the person.

(3) Where the civil penalty to which the person is liable consists of a non-escalating penalty only, or where the civil penalty consists of both a non-escalating penalty and a daily penalty but the Regulator decides not to impose a daily penalty, the penalty notice must set out—

- (a) the grounds for liability,
- (b) the amount of the non-escalating penalty and, where relevant, how the amount is calculated,
- (c) the date by which the non-escalating penalty must be paid, which must not be less than 28 days after the day on which the notice is given,
- (d) the person to whom payment must be made, which must be either the Regulator or the appropriate national authority,
- (e) how payment may be made, and
- (f) information about rights of appeal.

(4) Where the civil penalty to which the person is liable consists of both a non-escalating penalty and a daily penalty and the Regulator considers that it may wish to impose a daily penalty, the Regulator must, before giving a penalty notice to the person, first give a notice (an “initial notice”) to the person.

(5) The initial notice must set out—

- (a) the grounds for liability,

- (b) the maximum amount of the non-escalating penalty that may be imposed,
- (c) that the daily penalty that may be imposed begins to accrue on the day on which the initial notice is given, and
- (d) the maximum daily rate of the daily penalty and the maximum amount of the daily penalty that may be imposed.

(6) Where, after an initial notice is given to a person, the Regulator considers that the total amount of the daily penalty to which the person is liable can be calculated, including where the daily penalty reaches its maximum amount, the Regulator may give a penalty notice to the person.

(7) The penalty notice must set out—

- (a) the grounds for liability,
- (b) the amount of the civil penalty, including how the amount is calculated, which may include—
  - (i) a non-escalating penalty, and
  - (ii) a daily penalty,
- (c) the date by which the civil penalty must be paid, which must not be less than 28 days after the day on which the notice is given,
- (d) the person to whom payment must be made, which must be either the Regulator or the appropriate national authority,
- (e) how payment may be made, and
- (f) information about rights of appeal.

(8) The person to whom a penalty notice is given must pay the civil penalty set out in the notice to the person set out in the notice on or before the date specified in the notice.

(9) A civil penalty imposed by a penalty notice is recoverable by the Regulator as a civil debt.

(10) A Regulator must, as soon as reasonably practicable—

- (a) inform the appropriate national authority of a penalty notice given by the Regulator, and
- (b) pay all sums received or recovered under a penalty notice to the appropriate national authority.

(11) In this article—

”appropriate national authority” means—

- (a) the Secretary of State,

”daily penalty” means a daily penalty set out in articles 55(2)(b), 56(2)(b), 57(2)(b), 58(2)(b), 60(2)(b) or 61(2)(b),

”non-escalating penalty” means a civil penalty under articles 55 to 63 that is not a daily penalty.

(12) This article is subject to article 54.

#### **54.— Penalty notices: supplementary**

(1) A penalty notice imposing a civil penalty under any of articles 55 to 63 (the “relevant provision”) may set out—

(a) a non-escalating penalty of an amount lower than the amount referred to in the relevant provision,

(b) where the civil penalty consists of both a non-escalating penalty and a daily penalty—

(i) a daily penalty based on a daily rate of an amount lower than the amount referred to in the relevant provision, or

(ii) no daily penalty.

(2) The Regulator may, by giving notice to the person to whom a penalty notice is given—

(a) extend the date for which a payment set out in the penalty notice is due,

(b) amend the penalty notice by substituting a lower non-escalating penalty or a daily penalty based on a lower daily rate, or

(c) withdraw the penalty notice.

#### **55.— Failure to apply or make revised application for approval of Emissions Monitoring Plan**

(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails—

(a) to apply, or to apply on time, to a Regulator for the approval of an Emissions Monitoring Plan, contrary to article 23, or

(b) to make a revised application, or to make a revised application on time, for the approval of an Emissions Monitoring Plan, where required to do so under article 26(2).

(2) The civil penalty is—

(a) £20,000, and

(b) a daily penalty at a daily rate of £500 for each day that the application is not submitted or, as the case may be, the revised application is not resubmitted, beginning with the day on which the initial notice set out in article 53(4) is given, up to a maximum of £45,000.

#### **56.— Failure to comply with condition of Emissions Monitoring Plan**

(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to comply, or to comply on time, with a condition of an Emissions Monitoring Plan, contrary to article 24(4).

(2) The civil penalty is—

(a) £20,000, and

(b) a daily penalty at a daily rate of £500 for each day that the person fails to comply with the condition, beginning with the day on which the initial notice under article 53(4) is given, up to a maximum of £45,000.

#### **57.— Failure to monitor emissions**

(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to monitor emissions in accordance with its Emissions Monitoring Plan.

(2) The civil penalty is—

(a) £20,000 , and

(b) a daily penalty at a daily rate of £500 for each day that the person fails to monitor aviation emissions in accordance with article 22(1), beginning with the day on which the initial notice under article 53(4) is given, up to a maximum of £45,000.

#### **58.— Failure to report emissions**

(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to submit, or to submit on time, a verified Emissions Report to a Regulator, contrary to article 31(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 under article 53(4) is given, up to a maximum of £45,000.

#### **59. Failure to keep records**

A person is liable to a civil penalty of £50,000 where the person fails to keep the appropriate records in accordance with article 12(1).

#### **60.— Failure to comply with enforcement notice given by a Regulator**

(1) A person is liable to a civil penalty where the person fails to comply, or to comply on time, with the requirements of an enforcement notice given by a Regulator under article 52(1).

(2) The civil penalty is—

(a) £20,000, and

(b) a daily penalty at a daily rate of £1,000 for each day that the person fails to comply with the requirements of the notice, beginning with the day on which the initial notice under article 53(4) is given, up to a maximum of £45,000.

#### **61.— Failure to comply with information notice**

(1) A person is liable to a civil penalty where the person fails to comply, or to comply on time, with the requirements of an information notice given by a Regulator under article 50(1).

(2) The civil penalty is—

(a) £5,000 , and

(b) a daily penalty at a daily rate of £500 for each day that the person fails to comply with the requirements of the information notice, beginning with the day on which the initial notice under article 53(4) is given, up to a maximum of £45,000.

#### **62. Providing false or misleading information, etc.**

A person is liable to a civil penalty of £50,000 where the person provides false or misleading information, or makes a statement that is false or misleading in a material respect, where the information is provided, or the statement is made—

- (a) in an application under this Order,
- (b) in compliance with a notice given to the person under this Order,
- (c) in a notice that the person is required to give under this Order,
- (d) in compliance with a condition of an approved Emissions Monitoring Plan,
- (e) in an Emissions Report.

### **63. Inspection: refusal to allow access to premises**

A person in control of premises is liable to a civil penalty of £50,000 where the person does not allow a Regulator or authorised person, within the meaning of article 45, access to the premises contrary to article 46(3).

## **PART 7 Appeals**

### **64. Interpretation**

In this Part—

”appeal body” has the meaning given by article 66,

”decision” includes a deemed refusal under this Order.

### **65.— Right of appeal**

(1) The following may appeal to the appeal body—

- (a) a person who is aggrieved by a decision of a Regulator determining an application made by that person under this Order,
- (b) a person who is aggrieved by a notice given to that person, under a provision referred to in paragraph (2).

(2) Those provisions are—

- (a) Article 18(10) (application to be treated as being withdrawn),
- (b) Article 19(1) (determination of applications by Regulators),
- (c) Article 24(3) (conditions imposed on Emissions Monitoring Plan)
- (d) Article 25(1) (refusal of modification of an Emissions Monitoring Plan),
- (e) Article 26(6) (modification of an Emissions Monitoring Plan),
- (ea) Article 27(2) (approval of modification of the Emissions Monitoring Plan),
- (f) Article 31(2) (determination of level of aggregation by Regulator),
- (g) Article 31(6) or (8) (determination of confidential nature of information),

- (h) Article 33(1) (calculation of reportable emissions by Regulator),
- (i) Article 37(6) (estimation of reportable emissions by Regulator),
- (ia) Article 41B(2) (CO2 offsetting requirements),
- (j) Article 50(1) (information notices),
- (k) Article 52(1) (enforcement notices), or
- (l) Article 53(2) or (6) (penalty notices).

#### **66.— Appeal body**

(1) The appeal body is the First-tier Tribunal, established by section 3(1) of the Tribunals, Courts and Enforcement Act 2007.

#### **67.— Effect of appeals**

(1) Subject to paragraphs (2) and (3), the bringing of an appeal under article 65 suspends the effect of the decision pending the final determination or withdrawal of the appeal.

(2) The bringing of an appeal does not suspend the effect of—

- (a) a decision refusing an application,
- (b) a deemed refusal of an application, or
- (c) a notice under—
  - (i) article 26(6) (modification of an Emissions Monitoring Plan),
  - (ii) article 27(2) (approval of modification of the Emissions Monitoring Plan), or
  - (iii) article 52(1) (enforcement notices).

(3) Where an Emissions Monitoring Plan has been approved under article 24, the bringing of an appeal against the conditions included in the plan does not suspend the effect of those conditions.

(4) The bringing of an appeal against an estimation of aviation emissions under article 37(6) suspends the effect of the decision only for the purpose of assessing whether there has been compliance with that article.

#### **68.— Determination of appeals**

(1) In determining an appeal made under article 65 the appeal body may—

- (a) affirm the decision ,
- (b) quash the decision or vary any of its terms ,
- (c) substitute a deemed refusal with a decision of the appeal body ,
- (d) give directions as to the exercise of the Regulator’s functions under this Order.

(2) The appeal body may not make a determination that would result in a decision which could not otherwise have been made under this Order.

**69.— Procedure for appeals [repealed]**

**PART 8 Schedules**

**70.— Schedules**

- (1) Schedule 1 (which makes provision in relation to administrative procedures for CORSIA) has effect.
- (2) Schedule 2 (which makes provision in relation to fuel use monitoring methods) has effect.
- (3) Schedule 3 (which makes provision in relation to CO2 emission estimation and reporting methods and tools) has effect.
- (4) Schedule 4 (which makes provision in relation to emissions monitoring plans) has effect.
- (5) Schedule 5 (which makes provision in relation to reporting) has effect.
- (6) Schedule 6 (which makes provision in relation to verification) has effect.

**Signature**

Basira al-Hikma

**Clerk of the Grand Council**

**Schedule 1 Administrative procedures**

**1.— Compliance periods and timeline**

(1) The procedures specified in this Schedule summarise administrative roles and responsibilities of the persons involved in implementing Parts 2 and 3 of this Order. This Schedule provides a list of activities, and the associated date by which the activities must be completed.

*2021-2023 period*

(2) During the period of 2021-2023, aeroplane operators, Regulators and the Secretary of State must comply with the requirements according to the timeline in Table 1, where applicable.

**Table 1 Details of compliance timeline for 2021-2023 period**

<b><i>Timeline</i></b>	<b><i>Activity</i></b>
To 31st December 2021	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2021 from international flights.
To 31st May 2021	The aeroplane operator must compile 2020 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.

31st May 2021	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2020 to the Regulator in accordance with article 35(3).
1st June 2021 to 31st August 2021	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2020 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
30th June 2021	The Secretary of State must notify ICAO of any change in the decision by the government of Terra Margarita to voluntarily participate, or to discontinue the voluntary participation, in the applicability of CORSIA's offsetting requirements under Part II, Chapter 3 of Volume IV of Annex 16 to the Chicago Convention from 1st January 2022 in accordance with article 7(1).
1st August 2021	The Regulator must obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2022 compliance year.
31st August 2021	The Secretary of State must submit required information regarding CO2 emissions for 2020 to ICAO in accordance with article 33(3).
30th September 2021	The Regulator must calculate and inform aeroplane operators attributed to it of their average total CO2 emissions during 2019 and 2020, in accordance with article 33(1).
30th November 2021	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies



	accredited in Terra Margarita in accordance with article 11(3).
1st January 2022 to 31st December 2022	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2022 from international flights.
1st January 2022 to 30th April 2022	The aeroplane operator must compile 2021 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2022	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2021 to the Regulator in accordance with article 35(3).
1st May 2022 to 31st July 2022	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2021 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
30th June 2022	The Secretary of State must notify ICAO of any change in the decision by the government of Terra Margarita to voluntarily participate, or to discontinue the voluntary participation, in the applicability of CORSIA's offsetting requirements under Part II, Chapter 3 of Volume IV of Annex 16 to the Chicago Convention from 1st January 2023 in accordance with article 7(1).
31st July 2022	The Secretary of State must submit required information regarding CO2 emissions for 2021 to ICAO in accordance with article 33(3).

1st August 2022	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2023 compliance year.
31st October 2022	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2021 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF) <u>2</u> ”.
30th November 2022	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
30th November 2022	The Regulator must calculate and inform aeroplane operators of their offsetting requirements for 2021 in accordance with articles 41A and 41B.
1st January 2023 to 31st December 2023	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2023 from international flights.
1st January 2023 to 30th April 2023	The aeroplane operator must compile 2022 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2023	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2022 to the Regulator in accordance with article 35(3).
1st May 2023 to 31st July 2023	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2022 in accordance with article 35(4) including any filling in

	of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
30th June 2023	The Secretary of State must notify ICAO of any change in the decision by the government of Terra Margarita to voluntarily participate, or to discontinue the voluntary participation, in the applicability of CORSIA's offsetting requirements under Part II, Chapter 3 of Volume IV of Annex 16 to the Chicago Convention from 1st January 2024 in accordance with article 7(1).
31st July 2023	The Secretary of State must submit required information regarding CO2 emissions for 2022 to ICAO in accordance with article 33(3).
1st August 2023	The Regulator must obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2024 compliance year.
31st October 2023	The Regulator must obtain and use the Sector's Growth Factor (SGF) for 2022 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30th November 2023	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).

2024-2026 period

(3) During the period of 2024-2026, aeroplane operators, Regulators and the Secretary of State must comply with the requirements according to the timeline in Table 2, where applicable.

**Table 2 Details of compliance timeline for 2024-2026 period**

<b>Timeline</b>	<b>Activity</b>
1st January 2024 to 31st December 2024	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2024 from international flights.
1st January 2024 to 30th April 2024	The aeroplane operator must compile 2023 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2024	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2023 to the Regulator in accordance with article 35(3).
1st May 2024 to 31st July 2024	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2023 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
30th June 2024	The Secretary of State must notify ICAO of any change in the decision by the government of Terra Margarita to voluntarily participate, or to discontinue the voluntary participation, in the applicability of CORSIA's offsetting requirements under Part II, Chapter 3 of Volume IV of Annex 16 to the Chicago Convention from 1st January 2025 in accordance with article 7(1).

31st July 2024	The Secretary of State must submit required information regarding CO2 emissions for 2023 to ICAO in accordance with article 33(3).
1st August 2024	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2025 compliance year.
31st October 2024	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2023 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2024	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
1st January 2025 to 31st December 2025	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2025 from international flights.
1st January 2025 to 30th April 2025	The aeroplane operator must compile 2024 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2025	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2024 to the Regulator in accordance with article 35(3).
1st May 2025 to 31st July 2025	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2024 in accordance with article 35(4) including any filling in

	of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
30th June 2025	The Secretary of State must notify ICAO of any change in the decision by the government of Terra Margarita to voluntarily participate, or to discontinue the voluntary participation, in the applicability of CORSIA's offsetting requirements under Part II, Chapter 3 of Volume IV of Annex 16 to the Chicago Convention from 1st January 2026 in accordance with article 7(1).
31st July 2025	The Secretary of State must submit required information regarding CO2 emissions for 2024 to ICAO in accordance with article 33(3).
1st August 2025	The Regulator must obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2026 compliance year.
31st October 2025	The Regulator must obtain and use the Sector's Growth Factor (SGF) for 2024 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30th November 2025	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
1st January 2026 to 31st December 2026	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2026 from international flights.

1st January 2026 to 30th April 2026	The aeroplane operator must compile 2025 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2026	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2025 to the Regulator in accordance with article 35(3).
1st May 2026 to 31st July 2026	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2025 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2026	The Secretary of State must submit required information regarding CO2 emissions for 2025 to ICAO in accordance with article 33(3).
1st August 2026	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2027 compliance year.
31st October 2026	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2025 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2026	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).

2027-2029 period

(4) During the period of 2027-2029, aeroplane operators, Regulators and the Secretary of State must comply with the requirements according to the timeline in Table 3, where applicable.

**Table 3 Details of compliance timeline for 2027-2029 period**

<b>Timeline</b>	<b>Activity</b>
1st January 2027 to 31st December 2027	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2027 from international flights.
1st January 2027 to 30th April 2027	The aeroplane operator must compile 2026 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2027	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2026 to the Regulator in accordance with article 35(3).
1st May 2027 to 31st July 2027	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2026 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2027	The Secretary of State must submit required information regarding CO2 emissions for 2026 to ICAO in accordance with article 33(3).
1st August 2027	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2028 compliance year.



31st October 2027	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2026 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2027	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
1st January 2028 to 31st December 2028	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2028 from international flights.
1st January 2028 to 30th April 2028	The aeroplane operator must compile 2027 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2028	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2027 to the Regulator in accordance with article 35(3).
1st May 2028 to 31st July 2028	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2027 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2028	The Secretary of State must submit required information regarding CO2 emissions for 2027 to ICAO in accordance with article 33(3).

1st August 2028	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2029 compliance year.
31st October 2028	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2027 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2028	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
1st January 2029 to 31st December 2029	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2029 from international flights.
1st January 2029 to 30th April 2029	The aeroplane operator must compile 2028 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2029	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2028 to the Regulator in accordance with article 35(3).
1st May 2029 to 31st July 2029	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2028 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).

31st July 2029	The Secretary of State must submit required information regarding CO2 emissions for 2028 to ICAO in accordance with article 33(3).
1st August 2029	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2030 compliance year.
31st October 2029	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2028 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2029	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).

*2030-2032 period*

(5) During the period of 2030-2032, aeroplane operators, Regulators and the Secretary of State must comply with the requirements according to the timeline in Table 4, where applicable.

**Table 4 Details of compliance timeline for 2030-2032 period**

<b><i>Timeline</i></b>	<b><i>Activity</i></b>
1st January 2030 to 31st December 2030	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2030 from international flights.
1st January 2030 to 30th April 2030	The aeroplane operator must compile 2029 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.

30th April 2030	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2029 to the Regulator in accordance with article 35(3).
1st May 2030 to 31st July 2030	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2029 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2030	The Secretary of State must submit required information regarding CO2 emissions for 2029 to ICAO in accordance with article 33(3).
1st August 2030	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2031 compliance year.
31st October 2030	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2029 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2030	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
1st January 2031 to 31st December 2031	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2031 from international flights.

1st January 2031 to 30th April 2031	The aeroplane operator must compile 2030 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2031	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2030 to the Regulator in accordance with article 35(3).
1st May 2031 to 31st July 2031	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2030 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2031	The Secretary of State must submit required information regarding CO2 emissions for 2030 to ICAO in accordance with article 33(3).
1st August 2031	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2032 compliance year.
31st October 2031	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2030 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2031	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).

1st January 2032 to 31st December 2032	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2032 from international flights.
1st January 2032 to 30th April 2032	The aeroplane operator must compile 2031 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2032	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2031 to the Regulator in accordance with article 35(3).
1st May 2032 to 31st July 2032	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2031 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2032	The Secretary of State must submit required information regarding CO2 emissions for 2031 to ICAO in accordance with article 33(3).
1st August 2032	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2033 compliance year.
31st October 2032	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2031 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2032	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies

	accredited in the Terra Margarita in accordance with article 11(3).
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*2033-2035 period*

(6) During the period of 2033-2035, aeroplane operators, Regulators and the Secretary of State must comply with the requirements according to the timeline in Table 5, where applicable.

**Table 5 Details of compliance timeline for 2033-2035 period**

<b><i>Timeline</i></b>	<b><i>Activity</i></b>
1st January 2033 to 31st December 2033	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2033 from international flights.
1st January 2033 to 30th April 2033	The aeroplane operator must compile 2032 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2033	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2032 to the Regulator in accordance with article 35(3).
1st May 2033 to 31st July 2033	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2032 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2033	The Secretary of State must submit required information regarding CO2 emissions for 2032 to ICAO in accordance with article 33(3).

1st August 2033	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2034 compliance year.
31st October 2033	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2032 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2033	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited in Terra Margarita in accordance with article 11(3).
1st January 2034 to 31st December 2034	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO <sub>2</sub> emissions for 2034 from international flights.
1st January 2034 to 30th April 2034	The aeroplane operator must compile 2033 CO <sub>2</sub> emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2034	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2033 to the Regulator in accordance with article 35(3).
1st May 2034 to 31st July 2034	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2033 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).



31st July 2034	The Secretary of State must submit required information regarding CO2 emissions for 2033 to ICAO in accordance with article 33(3).
1st August 2034	The Regulator must obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2035 compliance year.
31st October 2034	The Regulator must obtain and use the Sector’s Growth Factor (SGF) for 2033 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)”.
30th November 2034	The Secretary of State must submit updates to the list of aeroplane operators that are attributed to Terra Margarita to ICAO in accordance with article 8(5), as well as updates to the list of verification bodies accredited Terra Margarita in accordance with article 11(3).
1st January 2035 to 31st December 2035	The aeroplane operator must monitor, in accordance with Chapter 2 of Part 3 of this Order, CO2 emissions for 2035 from international flights.
1st January 2035 to 30th April 2035	The aeroplane operator must compile 2034 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2035	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2034 to the Regulator in accordance with article 35(3).
1st May 2035 to 31st July 2035	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2034 in accordance with article 35(4) including any filling in

	of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2035	The Secretary of State must submit required information regarding CO2 emissions for 2034 to ICAO in accordance with article 33(3).
31st October 2035	The Regulator must obtain and use the Sector's Growth Factor (SGF) for 2034 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
1st January 2036 to 30th April 2036	The aeroplane operator must compile 2035 CO2 emissions data to be verified by a verification body, in accordance with Chapter 4 of Part 3 of this Order.
30th April 2036	The aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2035 to the Regulator in accordance with article 35(3).
1st May 2036 to 31st July 2036	The Regulator must conduct an order of magnitude check of the verified Emissions Report for 2035 in accordance with article 35(4) including any filling in of data gaps in case of non-reporting by aeroplane operators in accordance with article 37(6) and (7).
31st July 2036	The Secretary of State must submit required information regarding CO2 emissions for 2035 to ICAO in accordance with article 33(3).
31st October 2036	The Regulator must obtain and use the Sector's Growth Factor (SGF) for 2035 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".

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**Schedule 2 Fuel use monitoring methods**

**1.— Introduction**

- (1) The procedures specified in this Schedule are concerned with the monitoring of fuel use by aeroplane operators. The methods proposed are representative of the most accurate established practices.
- (2) Any equivalent procedures to those contained in this Schedule must only be allowed after prior application to and approval by the Regulator for the aeroplane operator concerned.

**2. Fuel Use Monitoring Methods**

The aeroplane operator, with the exception of an aeroplane operator eligible to use the CERT, must 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.

**3.— Method A**

(1) The aeroplane operator must use the following formula to compute fuel use according to Method A—

$$FN = TN - TN+1 + UN+1$$

where—

- FN = Fuel used for the flight under consideration (i.e. flight N) determined using Method A (in tonnes);
- TN = Amount of fuel contained in aeroplane tanks once fuel uplifts for the flight under consideration (i.e. flight N) are complete (in tonnes);
- TN+1 = Amount of fuel contained in aeroplane tanks once fuel uplifts for the subsequent flight (i.e. flight N+1) are complete (in tonnes); and
- UN+1 = Sum of fuel uplifts for the subsequent flight (i.e. flight N+1) measured in volume and multiplied with a density value (in tonnes)<sup>2</sup>.

- (2) The aeroplane operator performing on an ad-hoc basis flights attributed to another aeroplane operator must provide to the latter the fuel measurement values according to the Block-off/Block-on method.
- (3) Where no fuel uplift for the flight or subsequent flight takes place, the amount of fuel contained in aeroplane tanks (TN or TN+1) must be determined at block-off for the flight or subsequent flight. In exceptional cases the variable TN+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 “TN+1 +

UN+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.

#### **4.— Method B**

(1) The aeroplane operator must use the following formula to compute fuel use according to Method B1—

$$FN = RN-1 - RN + UN$$

where—

FN = Fuel used for the flight under consideration (i.e. flight N) determined using Method B (in tonnes);

RN-1 = Amount of fuel remaining in aeroplane tanks at the end of the previous flight (i.e. flight N-1) at Block-on before the flight under consideration (in tonnes);

RN = Amount of fuel remaining in aeroplane tanks at the end of the flight under consideration (i.e. flight N) at Block-on after the flight (in tonnes); and

UN = Fuel uplift for the flight considered measured in volume and multiplied with a density value (in tonnes)<sup>23</sup>.

(2) The aeroplane operator performing on an ad-hoc basis flights attributed to another aeroplane operator must provide to the latter the fuel measurement values according to the Block-off/Block-on method.

(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 RN-1 with the amount of fuel remaining in the aeroplane’s tanks at the end of the previous activity of the aeroplane, as recorded by technical logs.

#### **5. Block-off/Block-on**

The aeroplane operator must use the following formula to compute fuel use according to the Block-off/Block-on Method1—

$$FN = TN - RN$$

where—

FN = Fuel used for the flight under consideration (i.e. flight N) determined using Block-off/Block-on Method (in tonnes);

TN = Amount of fuel contained in aeroplane tanks at Block-off for the flight under consideration i.e. flight N (in tonnes); and

RN = Amount of fuel remaining in aeroplane tanks at Block-on of the flight under consideration i.e. flight N (in tonnes).

#### **6.— Fuel Uplift**

(1) For flights with a fuel uplift, unless the subsequent flight has no uplift the aeroplane operator must use the following formula to compute fuel use according to the Fuel Uplift Method1—

$$FN = UN$$

where—

FN = Fuel used for the flight under consideration (i.e. flight N) determined using fuel uplift (in tonnes); and

UN = Fuel uplift for the flight considered, measured in volume and multiplied with a density value (in tonnes)<sup>2</sup>.

(2) For flight(s) without a fuel uplift (i.e. flight N+1, ..., flight N+n), the aeroplane operator must use the following formula to allocate fuel use from the prior fuel uplift (i.e. from flight N) proportionally to block hour—

$$FN = UN * ( BHN ) / ( BHN + BHN + 1 + ... + BH N+n )$$

$$FN +1 = UN * ( BHN + 1 ) / ( BHN + BHN + 1 + ... + BHN+n )$$

$$FN+n = UN * ( BHN+n ) / ( BHN + BHN+1 + ... + BHN+n )$$

where—

FN = Fuel used for the flight under consideration (i.e. flight N) determined using fuel uplift (in tonnes);

FN+1 = Fuel used for the subsequent flight (i.e. flight N+1) determined using fuel uplift (in tonnes);

FN+n = Fuel used for the follow-on flight (i.e. flight N+n) determined using fuel uplift (in tonnes);

UN = Fuel uplift for the flight under consideration (i.e. flight N) (in tonnes);

BHN = Block hour for the flight under consideration (i.e. flight N) (in hours);

BHN+1 = Block hour for the subsequent flight (i.e. flight N+1) (in hours); and

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

## 7.— Fuel Allocation with Block Hour

(1) For fuel allocation with block hour, the following calculation methods apply.

*Calculation of average fuel burn ratios*

(2) For an aeroplane operator which can clearly distinguish between international and domestic fuel uplifts, the aeroplane operator must compute, for each aeroplane type, the average fuel burn ratios by summing up all actual fuel uplifts from international flights, divided by the sum of all actual block hours from international flights for a given year, according to the following formula—

$$AFBRAO,AT = ( \sum N UAO,AT,N ) / ( \sum N BH AO,AT,N )$$

where—

AFBRAO,AT = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour);

UAO,AT,N = Fuel uplifted for the international flight N for aeroplane operator (AO) and aeroplane type (AT) determined using monitoring method Fuel Uplift (in tonnes); and

BHAO,AT,N = Block hour for the international flight N for aeroplane operator (AO) and aeroplane type (AT) (in hours).

(3) For an aeroplane operator which cannot clearly distinguish between international and domestic fuel uplifts, the aeroplane operator must 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—

$$AFBRAO,AT = (\sum N UAO,AT,N) / (\sum N BHAO,AT,N)$$

where—

AFBRAO,AT = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour);

UAO,AT,N = Fuel uplifted for the international or a domestic flight N for aeroplane operator (AO) and aeroplane type (AT) measured in volume and multiplied with a specific density value (in tonnes)<sup>2</sup>; and

BHAO,AT,N = Block hour for the international and domestic flight N for aeroplane operator (AO) and aeroplane type (AT) (in hours).

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

#### *Calculation of fuel use for individual flights*

(5) The aeroplane operator must 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—

$$FN = AFBRAO,AT * BHAO,AT,N$$

where—

FN = Fuel allocated to the international flight under consideration (i.e. flight N) using the Fuel Allocation Block Hour method (in tonnes);

AFBRAO,AT = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour)<sup>34</sup>; and

BHAO,AT,N = Block hour for the international flight under consideration (i.e. flight N) for aeroplane operator (AO) and aeroplane type (AT) (in hours).

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

(7) Average Fuel Burn Ratio (AFBR) based on all flights for a reporting year must be rounded to at least three decimal places.

### **Schedule 3 CO<sub>2</sub> emissions estimation and reporting methods and tools**

#### **1. Introduction to the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT)**

The procedures specified in this Schedule are concerned with the estimation of CO2 emissions by an aeroplane operator for the purposes of monitoring CO2 emissions and filling data gaps. The methods and tools proposed are representative of most accurate established practices.

## **2.— Use of the CERT for complying with monitoring and reporting requirements**

(1) The aeroplane operator must use the CERT according to the eligibility criteria as described in article 22 of this Order and upon approval by the Regulator.

(2) The aeroplane operator must use either—

- (a) the Block Time input method, or
- (b) the Great Circle Distance input method,

to enter the necessary information into the CERT.

(3) The aeroplane operator approved to use the Block Time input method—

(a) must collect the following data and must enter it into the CERT to estimate its CO2 emissions during the compliance year—

- (i) ICAO aircraft type - model designator,
- (ii) origin aerodrome ICAO Designator,
- (iii) destination aerodrome ICAO Designator,
- (iv) Block Time (in hours), and
- (v) number of flights,

(b) may collect the following data and, if collected, must enter it into the CERT to estimate its CO2 emissions during the compliance year—

- (i) date, and
- (ii) flight ID.

(4) The aeroplane operator approved to use the Great Circle Distance input method—

(a) must collect the following data and must enter it into the CERT to estimate its CO2 emissions during the compliance year—

- (i) ICAO aircraft type - model designator,
- (ii) origin aerodrome,
- (iii) destination aerodrome, and
- (iv) number of flights,

(b) may collect the following data and, if collected, must enter it into the CERT to estimate its CO2 emissions during the compliance year—

- (i) date, and

- (ii) flight ID.

## **Schedule 4 Emissions monitoring plans**

### **1. Content of Emissions Monitoring Plans**

The Emissions Monitoring Plan of an aeroplane operator must contain the information listed in this Schedule.

### **2. Aeroplane operator identification**

The following aeroplane operator identification information is required—

- (a) name and address of the aeroplane operator with legal responsibility;
- (b) information for attributing the aeroplane operator to Terra Margarita, by—
  - (i) ICAO Designator used for air traffic control purposes,
  - (ii) a copy of the Air Operator Certificate if the aeroplane operator does not have an ICAO Designator, or
  - (iii) the aeroplane operator's place of registration if the aeroplane operator does not have an ICAO Designator or an Air Operator Certificate ;
- (c) details of ownership structure relative to any other aeroplane operator, including identification of whether the aeroplane operator is a parent company to, or subsidiary of, another aeroplane operator;
- (d) if the aeroplane operator is in a parent-subsidiary relationship and seeks to be considered a single aeroplane operator for the purposes of this Order, confirmation must be provided that the parent and any subsidiary are attributed to Terra Margarita and that each subsidiary is wholly-owned by the parent;
- (e) contact information for the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan;
- (f) description of the aeroplane operator's activities, such as scheduled and non-scheduled flights, passenger, cargo and executive services, and the geographic scope of operations.

### **3. Fleet and operations data**

The following fleet and operations data is required—

- (a) list of the aeroplane types and type of fuel, such as Jet-A, Jet-A1, Jet-B, and AvGas, used in aeroplanes operated for international flights at the time of submission of the Emissions Monitoring Plan, recognising that there may be changes over time. The list must include—
  - (i) 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
  - (ii) type of fuel used by the aeroplanes;



- (b) information used for attributing international flights to the aeroplane operator, being—
  - (i) ICAO Designator used in Item 7 of the aeroplane operator’s flight plans, or
  - (ii) 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 if the aeroplane operator does not have an ICAO Designator;
- (c) procedures on how changes in the aeroplane fleet and fuel used will be tracked, and subsequently integrated in the Emissions Monitoring Plan;
- (d) procedures on how the specific flights of an aeroplane will be tracked to ensure completeness of monitoring;
- (e) procedures for determining which aeroplane flights meet the definition of international flights and are therefore subject to the requirements in Part 3 of this Order;
- (f) list of States to where the aeroplane operator operates international flights at the time of initial submission of the Emissions Monitoring Plan;
- (g) procedures for determining which international aeroplane flights are subject to offsetting requirements under Part II, Chapter 3 of Annex 16, Volume IV to the Chicago Convention;
- (h) procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights that would not be subject to the requirements in Part 3 of this Order.

#### **4.— Methods and means of calculating emissions from international flights**

(1) The methods and means of calculating emissions from international flights during the periods specified in this paragraph are as follows.

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

(2) If the aeroplane operator uses the CERT as described in Schedule 3, the following information must be provided—

- (a) an estimate of CO<sub>2</sub> emissions for all international flights for 2019<sup>1</sup> with supporting information on how the estimation was calculated, and
- (b) the type of input method used in the CERT, namely—
  - (i) Great Circle Distance input method, or
  - (ii) Block Time input method.

(3) If the aeroplane operator uses a Fuel Use Monitoring Method as described in Schedule 2, the following information must be provided—

- (a) the Fuel Use Monitoring Method used, namely—
  - (i) Method A,
  - (ii) Method B,
  - (iii) Block-off/Block-on,

- (iv) Fuel Uplift, or
- (v) Fuel Allocation with Block Hour,

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

(c) information on the procedures for determining and recording fuel density values, whether 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 aeroplanes. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information must be provided on the systems and procedures used to establish the average fuel burn ratios as described in Schedule 2.

(4) If the aeroplane operator is in a parent-subsidary relationship and seeks to be considered as a single aeroplane operator for the purposes of this Order, it must provide the procedures used for maintaining records of fuel used and emissions monitored during the 2019-2020 period of the various corporate entities. This must be used to establish individual average emissions during the 2019-2020 period for the parent and each subsidiary.

*Methods and means for emissions monitoring and compliance on or after 1st January 2021*

(5) If the aeroplane operator has international flights which are not subject to offsetting requirements under article 41A, it must confirm whether it plans to use the CERT as described in Schedule 3 or the Fuel Use Monitoring Methods as described in Schedule 2.

(6) If the aeroplane operator meets the eligibility criteria in article 22(8), and it chooses to use the CERT as described in Schedule 3, the following information must be provided—

(a) an estimate of CO<sub>2</sub> emissions for all international flights which are subject to offsetting requirements under article 41A for the year before the emissions monitoring is to occur, such as an estimate of such emissions for 2020 for monitoring in 2021, as well as information on how the fuel use and CO<sub>2</sub> estimation was calculated, and

(b) the type of input method used in the CERT, namely—

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

(7) If the aeroplane operator meets the eligibility criteria in article 22(7), or chooses to use a Fuel Use Monitoring Method as described in Schedule 2, the following information must be provided—

(a) the Fuel Use Monitoring Method used, namely—

- (i) Method A,
- (ii) Method B,
- (iii) Block-off/Block-on,
- (iv) Fuel Uplift, or

- (v) Fuel Allocation with Block Hour;
- (b) if different Fuel Use Monitoring Methods are to be used for different aeroplane types, the aeroplane operator must specify which method applies to which aeroplane type;
- (c) information on the procedures for determining and recording fuel density values, whether standard or actual, as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation;
- (d) the systems and procedures to monitor fuel consumption in both owned and leased aeroplanes; and
- (e) if the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information must be provided on the systems and procedures used to establish the average fuel burn ratios as described in Schedule 2.

(8) If the aeroplane operator is using a Fuel Use Monitoring Method, as defined in Schedule 2, it must state whether it plans to use the CERT for international flights that are subject to emissions monitoring but are not subject to offsetting requirements under article 41A. If so, the aeroplane operator must also state whether it is using the Great Circle Distance input method or Block Time input method to enter information into the CERT.

## **5. Data management, data flow and control**

The aeroplane operator must provide the following information—

- (a) roles, responsibilities and procedures on data management;
- (b) procedures to handle data gaps and erroneous data values, including—
  - (i) secondary data reference sources which would be used as an alternative,
  - (ii) an alternative method in case the secondary data reference source is not available, and
  - (iii) for those aeroplane operators using a Fuel Use Monitoring Method, information on systems and procedures for identifying data gaps and for assessing whether the 5 per cent threshold for significant data gaps has been reached;
- (c) documentation and record keeping plan;
- (d) assessment of the risks associated with the data management processes and means for addressing significant risks;
- (e) procedures for making revisions to the Emissions Monitoring Plan and resubmitting relevant portions to the Regulator when there are material changes;
- (f) procedures for providing notice in the Emissions Report of non-material changes that require the attention of the Regulator; and
- (g) a data flow diagram summarising the systems used to record and store data associated with the monitoring and reporting of CO<sub>2</sub> emissions.

## **Schedule 5 Reporting**

### **1.— Introduction**

(1) The procedures specified in this Schedule are concerned with the reporting requirements under Chapter 3 of Part 3 of this Order.

(2) Unless otherwise stated, fuel use and CO2 emissions must be reported to the nearest tonne.

**2.— Content of Emissions Report from aeroplane operator to the Regulator**

(1) The information required for an aeroplane operator’s Emissions Report to the Regulator is set out in Table 1. The template of an Emissions Report from an aeroplane operator to the Regulator 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 (CORSA).

**Table 1 Content of aeroplane operator Emissions Report**

<b>Field</b>	<b>Data Field</b>	<b>Details</b>
Field 1	Aeroplane operator information	(a) Name of aeroplane operator.  (b) Detailed contact information of aeroplane operator.  (c) Name of a point of contact.  (d) Method and identifier used to attribute the aeroplane operator to Terra Margarita in accordance with article 8(1).  (e) State (Terra Margarita).
Field 2	Reference details of aeroplane operator Emissions Monitoring Plan	Reference to the Emissions Monitoring Plan that is the basis for emissions monitoring that year.
Field 3	Information to identify the verification body and Verification Report	(a) Name and contact information of the verification body.

		(b) Verification Report to be a separate report from the aeroplane operator's Emissions Report.
Field 4	Reporting year	Year during which emissions were monitored
Field 5	Type and mass of fuel used	Total fuel mass per type of fuel—  (i) Jet-A (in tonnes),  (ii) Jet-A1 (in tonnes),  (iii) Jet-B (in tonnes),  (iv) AvGas (in tonnes).
Field 6	Total number of international flights during the reporting period	Total number of international flights during the reporting period <sup>3</sup> .
Field 7	Number of international flights per State pair or aerodrome pair	(a) Number of international flights per State pair, without rounding, or  (b) Number of international flights per aerodrome pair, without rounding.
Field 8	CO2 emissions per aerodrome pair or State pair	(a) CO2 emissions from international flights per State pair (in tonnes), or

		(b) CO2 emissions from international flights per aerodrome pair (in tonnes).
Field 9	Scale of data gaps	<p>(a) Percent of data gaps, according to criteria defined in article 37(1) and (4) and rounded to the nearest 0.1%.</p> <p>(b) Reason for data gaps if per cent of data gaps exceeds the thresholds defined in article 37(1)(a) and (b).</p>
Field 10	Aeroplane information	<p>(a) List of aeroplane types.</p> <p>(b) Aeroplane identifiers used in Item 7 of the flight plans during the year for all international flights. Where the identifier is based on an ICAO Designator, only the ICAO Designator is to be reported.</p> <p>(c) Information on leased aeroplanes.</p> <p>(d) AFBR (average fuel burn ratio) for each aeroplane type under the list in point (a).</p>
Field 11	Eligibility for and use of the CERT in accordance with article 22	<p>(a) Version of the CERT used.</p> <p>(b) Scope of use of the CERT, i.e. on all flights or only on the international flights not subject to</p>

		offsetting requirements under article 41A.
Field 12 <sup>7</sup>	CORSIA eligible fuel claimed	(a) Fuel type, i.e. type of fuel, feedstock and conversion process.  (b) Total mass of the neat CORSIA eligible fuel claimed in tonnes, per fuel type.
	Emissions information (per fuel type)	(c) Approved Life Cycle Emissions values.  (d) Emissions reductions claimed from a CORSIA eligible fuel, as calculated in accordance with equations described in article 41C and reported in tonnes.
	Emissions reductions (total)	(e) Total emissions reductions claimed from the use of all CORSIA eligible fuels in tonnes.
Field 13	Total CO2 emissions	(a) Total CO2 emissions based on total mass of fuel in tonnes from Field 5 and reported in tonnes.  (b) Total CO2 emissions from flights subject to offsetting requirements under article 41A in tonnes.  (c) Total CO2 emissions from international flights that are not subject to offsetting requirements under article 41A in tonnes.

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(2) The supplementary information required for an aeroplane operator’s Emissions Report if emissions reductions from the use of CORSIA eligible fuels is being claimed is set out in Table 2. The template of a CORSIA eligible fuels supplementary information to the Emissions Report from an aeroplane operator to the Regulator 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).

**Table 2 Supplementary information to an aeroplane operator’s Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed**

<b>Field</b>	<b>Data Field</b>	<b>Details</b>
Field 1	Purchase date of the neat CORSIA eligible fuel	
Field 2	Identification of the producer of the neat CORSIA eligible fuel	(a) Name of producer of the neat CORSIA eligible fuel.  (b) Contact information of the producer of the neat CORSIA eligible fuel.
Field 3	Fuel Production	(a) Production date of the neat CORSIA eligible fuel.  (b) Production location of the neat CORSIA eligible fuel.  (c) Batch number of each batch of neat CORSIA eligible fuel.  (d) Mass of each batch of neat CORSIA eligible fuel produced.



Field 4	Fuel type	<p>(a) Type of fuel, i.e. Jet-A, Jet-A1, Jet-B, AvGas.</p> <p>(b) Feedstock used to create the neat CORSIA eligible fuel.</p> <p>(c) Conversion process used to create the neat CORSIA eligible fuel.</p>
Field 5	Fuel Purchased	<p>(a) Proportion of neat CORSIA eligible fuel batch purchased, rounded to the nearest % if less than an entire batch of CORSIA eligible fuel is purchased.</p> <p>(b) Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes).</p> <p>(c) Mass of neat CORSIA eligible fuel purchased (in tonnes).</p>
Field 6	Evidence that fuel satisfies the CORSIA Sustainability Criteria	A valid sustainability certification document.
Field 7	Life cycle emissions values of the CORSIA eligible fuel	<p>(a) Default or Actual Life Cycle Emissions Value (LSf) for given CORSIA eligible fuel f, which is equal to the sum of point (b) and point (c), in gCO<sub>2</sub>e/MJ rounded to the nearest whole number.</p> <p>(b) Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in</p>

		<p>gCO<sub>2</sub>e/MJ rounded to the nearest whole number).</p> <p>(c) Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f in gCO<sub>2</sub>e/MJ rounded to the nearest whole number.</p>
Field 8	Intermediate purchaser	<p>(a) Name of the intermediate purchaser.</p> <p>(b) Contact information of the intermediate purchaser.</p>
Field 9	Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender	<p>(a) Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender.</p> <p>(b) Contact information of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender.</p>
Field 10	Fuel Blender	<p>(a) Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel.</p> <p>(b) Contact information of the party responsible for blending neat CORSIA eligible fuel with aviation fuel.</p>
Field 11	Location where neat CORSIA eligible fuel is blended with aviation fuel	

Field 12	Date the neat CORSIA eligible fuel was received by blender	
Field 13	Mass of neat CORSIA eligible fuel received (in tonnes)	
Field 14	Blend ratio of neat CORSIA eligible fuel and aviation fuel, rounded to the nearest %	
Field 15	Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel, such as the subsequent Certificate of Analysis of the blended fuel	
Field 16	Mass of neat CORSIA eligible fuel claimed (in tonnes)	

### 3.— Content of reports from the Secretary of State to ICAO

(1) The information required for the Secretary of State’s report to ICAO listing the aeroplane operators attributed to Terra Margarita and verification bodies accredited in Terra Margarita is set out in Table 3.

**Table 3 The report of aeroplane operators attributed to Terra Margarita and verification bodies accredited in Terra Margarita**

<i>Field</i>	<i>Data Field</i>	<i>Details</i>
Field 1	List of aeroplane operators attributed to the Terra Margarita	(a) Name and contact information of aeroplane operator,  (b) Aeroplane operator Code,  (c) Method and identifier used to attribute aeroplane operator to Terra Margarita in accordance with article 8(1).
Field 2	List of verification bodies accredited in Terra Margarita for a given year of compliance	(a) State (Terra Margarita),  (b) Name of verification body.

(2) The information required for the Secretary of State’s Emissions Report to ICAO for the period of 2019 and 2020 is set out in Table 4.

**Table 4 Emissions Report from the Secretary of State to ICAO for 2019 and 2020**

<i>Field</i>	<i>Data Field</i>	<i>Details</i>
Field 1	Total annual CO2 emissions per State pair aggregated for all aeroplane operators attributed to Terra Margarita (in tonnes)	Include emissions from CORSIA eligible fuels, calculated using fuel conversion factor from corresponding aviation fuels, in accordance with article 28(4).

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(3) The information required for the Secretary of State’s report to ICAO annually from and including 2021 is set out in Table 5.

**Table 5 Emissions Report from the Secretary of State to ICAO annually from and including 2021**

<b>Field</b>	<b>Data Field</b>	<b>Details</b>
Field 1	Total annual CO2 emissions on each State pair aggregated for all aeroplane operators attributed to Terra Margarita	(a) Total annual CO2 emissions on each State pair subject to offsetting requirements, under article 41A.  (b) Total annual CO2 emissions on each State pair not subject to offsetting requirements under article 41A aggregated for all aeroplane operators attributed to Terra Margarita (in tonnes) .
Field 2	Total annual CO2 emissions for each aeroplane operator attributed to Terra Margarita	(a) Total annual CO2 emissions for each aeroplane operator attributed to Terra Margarita (in tonnes),  (b) Indicate whether the CERT, as set out in Schedule 3 is used.
Field 3	Total aggregated annual CO2 emissions for all State pairs subject to offsetting requirements, under article 41A, for each aeroplane operator attributed to the Terra Margarita (in tonnes)	
Field 4	Total aggregated annual CO2 emissions for all State pairs not subject to offsetting requirements	

	under article 41A for each aeroplane operator attributed to Terra Margarita (in tonnes)	
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(4) The information required for the Secretary of State’s Emissions Report to ICAO for the use of CORSIA eligible fuels in Terra Margarita is set out in Table 6.

**Table 6 CORSIA eligible fuels supplementary information to the Emissions Report from the Secretary of State to ICAO**

<b>Field</b>	<b>Data Field</b>	<b>Details</b>	<b>Notes</b>
Field 1	Production	(a) Production year of CORSIA eligible fuel claimed,  (b) Producer of CORSIA eligible fuel.	
Field 2	Batch of CORSIA eligible fuel	(a) Batch number of each CORSIA eligible fuel claimed,  (b) Total mass of each batch of CORSIA eligible fuel claimed (in tonnes).	
Field 3	CORSIA eligible fuel claimed	(a) Fuel types, i.e. type of fuel, feedstock and conversion process,  (b) Total mass of the neat CORSIA eligible fuel (in tonnes) per fuel type being claimed by all the aeroplane operators attributed to Terra Margarita.	This will provide a total mass for each fuel type being claimed by all aeroplane operators attributed to Terra Margarita.

Field 4	Emissions information per fuel type	Total emissions reductions claimed from the use of a CORSIA eligible fuel (in tonnes).	
Field 5	Total Emissions reductions	Total emissions reductions claimed by all aeroplane operators attributed to Terra Margarita from all CORSIA eligible fuel use (in tonnes).	

## **Schedule 6 Verification**

### **1. Introduction**

The procedures specified in this Schedule are concerned with the verification requirements in Part 3.

### **2.— Verification body**

- (1) This paragraph sets out the procedures required for verification bodies. Avoidance of conflict of interest.
- (2) If the leader of the verification team undertakes six annual verifications for one aeroplane operator, the leader of the verification team must take a three-consecutive year break from providing verification services to that same aeroplane operator. The six year maximum period includes any greenhouse verifications performed for the aeroplane operator prior to it requiring verification services under this Order.
- (3) The verification body, or any part of it, must not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator.
- (4) The verification body, or any part of it, must 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.
- (5) The relationship between the verification body and the aeroplane operator must not be based on common ownership, common governance, common management or personnel, shared resources, common finances or common contracts or marketing.
- (6) The verification body must not take over responsibility for any activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan or the Emissions Report, including monitoring of fuel use and calculation of CO<sub>2</sub> emissions.
- (7) To enable an assessment of impartiality and independence by the national accreditation body, the verification body must document how it relates to any other parts of the same legal entity.

#### *Management and personnel*

- (8) 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 14065:2013, ISO 14066:2011 and sub-paragraphs (10) to (13).
- (9) The verification body must maintain records to demonstrate the competency of the verification team and personnel in accordance with sub-paragraph (10) .

#### *Competencies of personnel*

- (10) The verification body must—
  - (a) identify and select competent team personnel for each engagement,
  - (b) ensure appropriate verification team composition for the aviation engagement,
  - (c) ensure the verification team includes, at a minimum, a team leader who is responsible for the engagement, planning and management of the team,



(d) ensure continued competence of all personnel conducting verification activities, including continued professional development and training for verifiers to maintain and develop competencies, and

(e) conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for this Order.

*Validation of verification team knowledge*

(11) The verification team as a whole, and the independent reviewer, must demonstrate knowledge of—

(a) the requirements set out in this Order, the Assembly Resolution A39-3, the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA), and any public ICAO explanatory material,

(b) the verification requirements set out in this Order, and Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA), including materiality threshold, verification criteria, verification scope and objectives and the Verification Report preparation and submission requirements,

(c) the eligibility criteria for technical exemptions, scope of applicability, State pair phase-in rules, and State pair coverage set out in this Order and the Assembly Resolution A39-3,

(d) the monitoring requirements set out in this Order, and

(e) the national requirements in addition to the provisions set out in this Order.

*Validation of verification team technical expertise*

(12) The verification team as a whole, and the independent reviewer, must demonstrate knowledge of the following technical competencies—

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

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

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

(d) relevant aviation sector trends or situations that may impact the CO<sub>2</sub> emissions estimate,

(e) CO<sub>2</sub> emissions quantification methodologies outlined in this Order, including assessment of Emissions Monitoring Plans,

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

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

- (h) aviation related IT systems such as flight planning software or operational management systems,
- (i) knowledge of approved CORSIA Sustainability Certification Schemes relevant for CORSIA eligible fuels under this Order, including certification scopes, and
- (j) except when carrying out the verification of an Emissions Report, basic knowledge of greenhouse gas markets and emissions units programme registries.

(13) Evidence of these competencies must include proof of relevant professional experience, complemented by appropriate training and education credentials.

*Validation of verification team data and information auditing*

(13A) When conducting the verification of an Emissions Report, paragraphs (12)(a) to (i) apply.

(14) The verification team as a whole must 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.

(15) Evidence of data and information auditing expertise and competencies must include previous professional experience in auditing and assurance activities, complemented by appropriate training and education credentials.

*Use of contracted validators and verifiers*

(16) The verification body must document roles and responsibilities of the verification personnel, including contracted persons involved in the verification activity.

*Outsourcing*

(17) The verification body must not outsource the final decision on the verification and the issuance of the verification statement.

(18) The independent review must only be outsourced as long as the outsourced service is appropriate, competent, and covered by the accreditation.

*Confidentiality*

(19) The verification body must ensure it has the express consent of the aeroplane operator prior to submission of the verified Emissions Report 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.

*Records*

(20) The verification body must keep records on the verification process for a minimum of ten years, including—

- (a) client's Emissions Monitoring Plan and Emissions Report,
- (b) Verification Report and related internal documentation,
- (c) identification of team members and criteria for selection of team, and

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

#### *Agreement*

(21) The contract between a verification body and an aeroplane operator must specify the conditions for verification by stating—

(a) scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards; namely ISO 14065:2013, ISO 14064-3:2006, this Order and the Environmental Technical Manual, Volume IV,

(b) amount of time allocated for verification,

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

(d) conditions which must be fulfilled to conduct the verification such as access to all relevant documentation, personnel and premises,

(e) requirement of the aeroplane operator to accept the audit as a potential witness audit by the national accreditation body's assessors,

(f) requirement of the aeroplane operator to authorise the release of the Emissions Report, and the Verification Report by the verification body to the Regulator, and

(g) liability coverage.

### **3.— Verification of Emissions Report**

(1) This paragraph sets out the procedures required of verification bodies for the verification of Emissions Reports.

#### *ISO standard*

(2) The verification team must conduct the verification according to ISO 14064-3:2006, and the following additional requirements.

#### *Level of assurance*

(3) A reasonable level of assurance must be required for all verifications under this Order.

#### *Objectives*

(4) When conducting the verification of an Emissions Report, the verification body must perform sufficient procedures to conclude whether—

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

(b) the aeroplane operator has monitored, quantified and reported its emissions over the period of the Emissions Report in accordance with this Order 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 articles 8 and 9 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 with the use of CORSIA eligible fuels over the reporting period in accordance with this Order.

#### *Scope*

(5) When conducting the verification of an Emissions Report, the scope of the verification must reflect the period of time and information covered by the report and the CORSIA eligible fuels claims, where applicable.

(6) This must include—

(a) CO<sub>2</sub> emissions from aeroplane fuel monitoring methods, calculated in accordance with articles 22, 23, 26(1) to (4), 28 and 29, and

(b) emissions reductions from the use of CORSIA eligible fuels.

(7) The scope of the verification of the CORSIA eligible fuel claims in the Emissions Report must include the following—

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

(b) checks for double claiming are limited to the specific aeroplane operator. Any findings outside this scope are not relevant for the verification statement, but they must still be included in the Verification Report for further consideration by the Regulator,

(c) assessment of verification risk with appropriate changes to the verification plan, and

(d) assessment of whether there is sufficient access to relevant internal and external information to obtain sufficient confidence in each CORSIA eligible fuel claim. Where evidence of the sustainability or the size of the CORSIA eligible fuel claim is considered either inappropriate or insufficient, further information must be sought directly from the fuel producer with direct access facilitated through the aeroplane operator.

### *Materiality*

(8) When conducting the verification of an Emissions Report, the verification body must apply the following materiality thresholds—

- (a) of 2 per cent for aeroplane operators with annual emissions on international flights above 500,000 tonnes, and
- (b) of 5 per cent for aeroplane operators with annual emissions on international flights equal to or less than 500,000 tonnes of CO<sub>2</sub>.

(9) When conducting the verification of an Emissions Report, the over and understatements in sub-paragraph (8) must be allowed to balance out in both cases.

### *General*

(10) Prior to the development of the verification approach, the verification body must assess the risk of misstatements and non-conformities and their likelihood of a material effect on the basis of a strategic analysis of the aeroplane operator's greenhouse gas emissions information<sup>6</sup>.

(11) Depending on the information obtained during the verification, the verification body must revise the risk assessment and modify or repeat the verification activities to be performed.

### *Validation of verification plan*

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

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

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

### *Sampling plan*

(14) The Emissions Report sampling 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.

### *Assessment of GHG data and information*

(15) 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.

(16) In accordance with the Emissions Report sampling plan, the verification body must carry out substantive data testing consisting of analytical procedures and data verification to assess the plausibility and completeness of data.

(17) 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.

(18) Depending on the outcome of Emissions Report data testing and assessment, the assessment of risk, verification and sampling plan must be amended, where necessary.

*Evaluation of the GHG assertion*

(19) The verification body must use an independent reviewer not involved in the verification activities to assess the internal verification documentation, and the Verification Report, prior to its submission to the aeroplane operator and Regulator.

(20) The independent review, whose scope must include the complete verification process, must be recorded in the internal verification documentation.

(21) The independent review must be performed to ensure that the verification process has been conducted in accordance with ISO 14065:2013, ISO 14064-3:2006 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 and verification statement*

(22) The verification body must submit a copy of the Verification Report to the aeroplane operator. Upon authorisation by the aeroplane operator, the verification body must forward a copy of the Verification Report together with the Emissions Report to the Regulator. The Verification Report must include—

- (a) names of the verification body and verification team members,
- (b) time allocation, including any revisions and dates,
- (c) scope of the verification,
- (d) main results of impartiality and avoidance of conflict of interest assessment,
- (e) criteria against which the Emissions Report was verified,
- (f) aeroplane operator information and data used by the verification body to cross-check data and carry out other verification activities,
- (g) main results of the strategic analysis and assessment of risk,
- (h) description of verification activities undertaken, where each was undertaken, including whether on-site or off-site, and results of checks made on the CO<sub>2</sub> emissions information system and controls,

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

(23) The verification body must provide a conclusion on each of the verification objectives listed in sub-paragraph (4) in the concluding verification statement.

(24) When conducting the verification of an Emissions Report, the verification body must choose between two types of verification opinion statements; either 'verified as satisfactory' or 'verified as not satisfactory'.

(25) If the report includes non-material misstatements or any non-material non-conformities, the report must be 'verified as satisfactory with comments', specifying the misstatements and non-conformities.

(26) If the report contains material misstatements or any material non-conformities, or if the scope of the verification is too limited or the verification body is not able to obtain sufficient confidence in the data, the report must be 'verified as not satisfactory'.

#### *Validation of verification records*

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

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