

**ACCREDITATION SERVICES**

**SCC Requirements and  
Guidance for Accreditation of GHG  
Verifiers for ICAO-CORSIA  
Emissions and Emissions  
Unit Cancellation Reporting**

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# Introduction

This document specifies the requirements and guidance for the accreditation of Greenhouse Gas (GHG) Verifiers for International Civil Aviation Organization's Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). For the purposes of expediency, the acronym R&G ICAO-CORSA Accreditation will be used.

The verifiers accreditation requirements are in line with the First Edition of the International Standards and Recommended Practices, Environmental Protection – *CORSA (Annex 16, Volume IV) to the Convention on International Civil Aviation* as adopted by the Council on 27 June 2018 and Effective 1 Jan 2019<sup>1</sup>. Additional requirements include: ISO 14064-3:2006 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions, ISO 14066:2011 Greenhouse gases – Competence requirements for greenhouse gas validation teams and verification teams, ISO 14065:2013 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.

Supporting Documentation as published by ICAO include: *DOC 9501, Environmental Technical Manual, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSA) 2018, DOC 7910, Location Indicators, DOC 8585 Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services*, and various *CORSA implementation elements* and supporting documents.

A GHG verifier, accredited by SCC to the ICAO-CORSA scheme has the responsibility of demonstrating conformity with this document; and is expected to demonstrate continued conformity via its established GHG accreditation maintenance cycle.

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<sup>1</sup> Standards employ the verb “shall”, and Recommended Practices employ the verb “should.”

# 1. Scope

The purpose of this document is to outline the additional criteria and guidance for the accreditation of Greenhouse Gas (GHG) Verifiers for International Civil Aviation Organization's Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). These requirements go beyond those of ISO 14065:2013, ISO 14064-3:2006 and ISO 14066:2011. The requirements and guidance details have been approved by the ICAO's council and will be periodically revised to support the implementation of CORSA.

# 2. Normative References

In addition to the requirements specified within this document, the following references are essential to the application of this document, and shall be followed when applicable. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

- ISO/IEC 17011:2004 Conformity assessment – General requirements for accreditation bodies accrediting conformity assessment bodies.
- ISO 14064-3:2006 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.
- ISO 14066:2011 Greenhouse gases – Competence requirements for greenhouse gas validation teams and verification teams.
- ISO 14065:2013 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition
- Accreditation Services: Accreditation Program Overview
- IAF MD 6:2014 IAF Mandatory Document for the Application of ISO 14065:2013.

## ICAO Documents

- Annex 16, Volume IV to the Convention on International Civil Aviation. International Standard and Recommended Practices (SARPs).  
<https://www.unitingaviation.com/publications/Annex-16-Vol-04/>
- Doc 9501, Environmental Technical Manual, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). First Edition. 2018.  
<https://www.icao.int/environmental-protection/CORSA/Pages/ETM-V-IV.aspx>
- Doc 8585 *Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services*. <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Additional-Material.aspx>
- Doc 7910, Location Indicators. <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Additional-Material.aspx>
- Doc 4444, *Procedures for Air Navigation Services – Air Traffic Management*.  
<https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Additional-Material.aspx>

- Doc 8643, *Aircraft Type Designators*. <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Additional-Material.aspx>
- CORSIA Central Registry: *Information and Data for the Implementation of CORSIA*. (2019). <https://www.icao.int/environmental-protection/CORSIA/Pages/CCR.aspx>
- CORSIA Central Registry: *Information and Data for Transparency* (2019). <https://www.icao.int/environmental-protection/CORSIA/Pages/CCR.aspx>

### **ICAO CORSIA: The Five Implementation Elements**

- CORSIA States for Chapter 3 State Pairs
- ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT)
- CORSIA Eligible Fuels
- CORSIA Eligible Emissions Units
- CORSIA Central Registry (CCR)
- <https://www.icao.int/environmental-protection/CORSIA/Pages/implementation-elements.aspx>

### **Government of Canada Documents**

- Canadian Aviation Regulations – Amending the Canadian Aviation Regulations (Part 1 and X) <http://www.gazette.gc.ca/rp-pr/p2/2018/2018-11-28/html/sor-dors240-eng.html>
- Transport Canada website – For decisions that the State has made where there is an option in the SARP.

## **3. Definitions**

Unless specifically listed here, definitions from ISO/IEC 17011, ISO 14065, ISO 14064-3, ISO 14066, and IAF MD 6, and any ICAO and Government of Canada document listed in the above Normative References section apply.

### **3.1 Accreditation**

The formal recognition of the competence of an organization to carry out specific functions in accordance with established criteria. When such accreditation has been accorded by SCC, the GHG verifier is considered component to perform verification services of specific technical expertise.

### **3.2 Complaint**

Expression of dissatisfaction, other than an appeal, by any person or organization, against SCC, SCC's Service Delivery Partner or an accredited or applicant organization, when a response is expected.

### **3.3 Conflict of interest**

A situation in which a person or organization is involved in multiple interests (financial or otherwise), one of which could possibly corrupt the motivation of the individual or organization.

### **3.4 Conformity assessment**

Demonstration that specified requirements of a particular standard relating to a product, service, process, system, person or body are fulfilled.

### **3.5 Consensus**

General agreement characterized by the absence of sustained opposition to substantial issues by a concerned interest, and by a process that takes into account the views of all parties concerned and reconciles any conflicting arguments.

### **3.6 CORSIA**

Carbon Offsetting and Reduction Scheme for International Aviation is an important component of the basket of measures to reduce CO<sub>2</sub> emissions from international aviation and to achieve the global aspirational goal of carbon-neutral growth from 2020 onwards, CORSIA addresses annual increases in total CO<sub>2</sub> emissions from international civil aviation (i.e. civil aviation flights that depend in one country and arrive in a different country) above the average 2019/2020 levels.

### **3.7 Greenhouse Gas Accreditation Program**

SCC's Greenhouse Gas Validation/Verification Body Accreditation Program, which is based on ISO 14065 and IAF MD 6 requirements.

### **3.8 Harmonization**

The integration of work related to standards development involving the preparation of standards, regional standards, and International Standards with the objective of achieving the greatest practicable degree of commonality in accordance with policies and procedures of SCC and the applicable SDO.

### **3.9 International Civil Aviation Organization**

International Civil Aviation Organization (ICAO) — a UN specialized agency established in 1944 to manage the administration and governance of the Convention on International Civil Aviation (Chicago Convention). ICAO has 193 member states including Canada.

### **3.10 International Organization for Standardization (ISO)**

A non-governmental organization whose membership is composed of national standards bodies and which is responsible for preparing and publishing International Standards in fields other than electrical, electronic and telecommunication.

### **3.11 international standard**

An international standard published by any international standardizing/standards organization and made available to the public.

### **3.12 International Standard**

An International Standard published by ISO or IEC.

### **3.13 Regulation**

A document specifying mandatory rules created by an authority having jurisdiction (AHJ).

### **3.14 Regulatory/State Authority**

An interest category of those on a technical committee representing any federal, provincial, municipal, other government body, or body/authority designated by a government responsible for regulating the acceptability, sale or use of the subject product(s), material(s) or service(s), and those bodies that enforce these rules and regulations.

### **3.15 Stakeholder**

A party that has an interest in a standard, and can either affect or be affected by the standard. Commonly identified Canadian stakeholders may include, but are not limited to: key company/market leaders, industry associations, regulatory bodies, governments, associations, NGOs, academics, and/or consumers expressing the need for the standard.

### **3.16 Standard**

A document, established by consensus and approved by a recognized body that provides for common and repeated use, rules, guidelines or characteristics for activities or their results, aimed at achievement of the optimum degree of order in a given context. For the purpose of this document this includes, National Standards of Canada, adoptions and existing published Consensus SDO Standards.

### **3.17 Standardization**

The processes of formulating, issuing, and implementing standards to establish provisions for common and repeated use, aimed at the achievement of the optimum degree of order in a given context to address actual or potential needs.

### **3.18 Standards development**

Process based on the requirements of the Canadian standards development system which includes the policies and procedures of an SCC-accredited SDO for the preparation, self-declaration of compliance with SCC's Requirements & Guidance for SDOs, publication and maintenance of standards.



### **3.19 Technical regulation**

A regulation that provides technical requirements, either directly or by referring to or incorporating the content of a standard, technical specification or code of practice. The technical regulation may be supplemented by technical guidance that outlines some means of compliance with the requirements of the regulation (e.g. deemed-to-satisfy provision).

### **3.20 Validation / Verification Body**

A Conformity assessment body that performs validations or verification of GHG assertions in accordance with ISO 14065.

## **4. General Accreditation Requirements**

The SCC accreditation framework and structure is based upon ISO/IEC 17011 conformity assessment requirements for accreditation bodies accrediting conformity assessment bodies, and the requirements necessary to ensure conformity assessment bodies conform to relevant international standards. This framework thus facilitates the application of conformity assessment and provides confidence to those being accredited by SCC. This accreditation is internationally recognized and promoted throughout various economies and regions.

The ICAO-CORSIA framework and the Canadian Aviation Regulations and other national requirements (depending upon the state and/or territory), support key implementation elements of CORSIA from 2018 through to 2019, 2020 and beyond.

An organization who successfully meets all requirements will be granted Accreditation for ICAO Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). Please note, organization must demonstrate their compliance, and successfully complete assessment activities conducted by SCC. For further information please refer to SCC's Accreditation Services Program Overview: Greenhouse Gas Accreditation Program.

## **5. Resource Requirements**

An organization's personnel and/or team members shall be qualified for ICAO-CORSIA technical expertise, training and education; and provide evidence of demonstrated knowledge of the ICAO-CORSIA verification and technical requirements in accordance with Section 4. General Accreditation Requirements.

## 6. Witness Audit Requirements

Witness audits are required for accreditation in order to demonstrate an organization's competency and successful implementation of their procedures.

A witness audit is required for an initial accreditation and a scope extension for this scheme. Accreditation requires that a qualifying witness audit activity is started within 6 months of obtaining accreditation as a VVB for ICAO-CORSIA. If the witness audit is not scheduled within the 6 months' timeframe then the accreditation or scope extension may be withdrawn.

## 7. Requirements and Guidance

**Note:** Unless otherwise specified, the following requirements and guidance statements are aligned directly to the corresponding clause in the Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation as adopted by the Council on 27 June 2018 Effective 1 Jan 2019, from Chapter 1, 2, 3, 4, 5, and Appendices 1-6.

<b>TABLE 1: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation</b>		
<b>Clause</b>	<b>Heading</b>	<b>Guidance</b>
<b>Chapter 1 – Administration Procedures</b>		
<b>1.</b>	Introduction.	See Chapter 1 in Doc 9501, Environmental Technical Manual, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). First Edition. 2018. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>1.1.1</b>	Attribution of international flights to an aeroplane operator.	Note. – Two or more consecutive flights operated under the same flight number are considered as separate flights for the purposes of this Volume.
<b>1.1.3. a</b>	Attribution of international flights to an aeroplane operator.	Note 1. – ICAO Designators are contained in Doc 8585 — Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services.
<b>1.1.3. a</b>	Attribution of international flights to an aeroplane operator.	Note 2. – The reference to Item 7 is based on the ICAO model flight plan form contained in Appendix 2 of Doc 4444 — Procedures for Air Navigation Services - Air Traffic Management.
<b>1.1.3. c</b>	Attribution of international flights to an aeroplane operator.	Note. – See Attachment A Figure A-1 for an illustration on the process for attributing a flight to an aeroplane operator. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>1.2.4</b>	Attribution of an aeroplane operator to a State.	Note. – ICAO Designators and Notifying States are contained in Doc 8585 —

		Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services.
<b>1.4.2</b>	Record keeping.	Recommendation. — The aeroplane operator should keep records relevant to its CO <sub>2</sub> emissions per State pair during the 2019-2020 period in order to cross-check its offsetting requirements calculated by the State during the 2030-2035 compliance periods.
<b>1.6</b>	Equivalent procedures.	Note. — Guidance material, including the use of equivalent procedures, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).

**TABLE 2: Standards and Recommended Practices, Environmental Protection – CORSA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Chapter 2 – Monitoring, Reporting and Verification (MRV) of aeroplane operator annual CO<sub>2</sub> emissions</b>		
<b>2.</b>	Standardized Emissions Monitoring Plan and reporting templates.	See Appendix 1 in Doc 9501, Environmental Technical Manual, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). First Edition. 2018. <a href="https://www.icao.int/environmental-protection/CORSA">https://www.icao.int/environmental-protection/CORSA</a>
<b>2.1</b>	Applicability of MRV requirements.	See also Chapter 1 for administration requirements of the State and aeroplane operator. <a href="https://www.icao.int/environmental-protection/CORSA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.1.2</b>	Applicability of MRV requirements.	Recommendation. — When considering whether a flight is international or domestic, an aeroplane operator and a State should use, for the purpose of this

		Volume, Doc 7910 — Location Indicators, which contains a list of aerodromes and the State they are attributed to. Further guidance material is also provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).
<b>2.1.5</b>	Applicability of MRV requirements.	<p>Recommendation. — If the aeroplane operator is close to the threshold of annual CO<sub>2</sub> emissions, as defined in 2.1.1 and 2.1.3, from international flights, as defined in 1.1.2, it should consider engaging with the State to which it is attributed for guidance. Likewise, the State should carry out oversight of the aeroplane operators attributed to it, and engage with any that it considers may be close to or above the threshold. The aeroplane operator with annual CO<sub>2</sub> emissions below the threshold may choose to voluntarily engage with the State to which it is attributed.</p> <p>Note. – See Attachment B Figure B-1 for a process flowchart on the determination of the applicability of Chapter 2 to international flights, as defined in 1.1.2.  <a href="https://www.icao.int/environmental-protection/CORSA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSA/Pages/SARPs-Annex-16-Volume-IV.aspx</a></p>
<b>2.2.1.1</b>	Eligibility of monitoring methods.	Note. – Further guidance material on eligibility of monitoring methods, as well as on associated thresholds and related metrics, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA).
<b>2.2.1.2.4</b>	2019-2020 period.	Recommendation. — The aeroplane operator should use the same monitoring

		method during the 2019-2020 period that it expects to use during the 2021-2023 period, taking into account its expected annual CO <sub>2</sub> emissions during the 2021-2023 period. If the aeroplane operator needs to change monitoring method, it will submit a revised Emissions Monitoring Plan by 30 September 2020 in order to implement the new monitoring method from 1 January 2021.
<b>2.2.1.2.7</b>	2019-2020 period.	Note. – See Attachment B Figure B-2 for a process flowchart on the eligibility of Fuel Use Monitoring Methods during the 2019-2020 period. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.2.1.3.4</b>	2021-2035 period.	Note. – See Attachment B Figure B-3 for a process flowchart on the eligibility of Fuel Use Monitoring Methods during the 2021-2035 compliance periods. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.2.3.2</b>	Calculation of CO <sub>2</sub> emissions from aeroplane fuel use.	Note. – Further guidance material on fuel density is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).
<b>2.2.3.3</b>	Calculation of CO <sub>2</sub> emissions from aeroplane fuel use.	Note. – For the purpose of calculating CO <sub>2</sub> emissions the mass of fuel used includes all aviation fuels.
<b>2.2.4.3</b>	Monitoring of CORSIA eligible fuels claims.	Note 1. – The provisions of this Chapter consider that aviation fuel supply chains are not segregated at aerodromes, and that CORSIA eligible fuels will be typically co-mingled at various points in the fuel supply infrastructure (e.g. pipelines, storage terminals, aerodrome fuel storage systems). The CORSIA eligible fuels purchased by a particular

		<p>aeroplane operator may not be physically used in its aeroplane, and it will not be feasible to determine the specific CORSIA eligible fuel content at the point of uplift in an aeroplane. Claims of emissions reductions from the use of CORSIA eligible fuels by an aeroplane operator are based on mass of CORSIA eligible fuels according to purchasing and blending records.</p> <p>Note 2. – The emissions reductions from the use of a CORSIA eligible fuel are calculated as indicated in Part II, Chapter 3, 3.3 in the context of the calculation of the CO<sub>2</sub> offsetting requirements in Chapter 3. These calculations use the approved life cycle emissions value (LSf) for the CORSIA eligible fuel. Information on emissions reductions from using CORSIA eligible fuel is included in the aeroplane operator’s Emissions Report (Field 12 of Table A5-1 in Appendix 5), in accordance with Part II, Chapter 2, 2.3.1 and 2.3.3.</p>
<b>2.3.1.4</b>	Aeroplane operator reporting.	<p>Recommendation.— The aeroplane operator should use the standardised Emissions Report template provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), or a template approved by the State to which it is attributed, for submission of information to the State to which it is attributed.</p> <p><a href="https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx</a></p>
<b>2.3.1.6</b>	Aeroplane operator reporting.	<p>Note. – In the application of 2.3.1.6 and/or 2.3.1.7, the annual CO<sub>2</sub> emissions of an aeroplane operator on a given State pair are considered as</p>

		commercially sensitive if they are determined using a Fuel Use Monitoring Method as described in Appendix 2.
<b>2.3.3.4</b>	Reporting of CORSIA eligible fuels.	Recommendation. — The aeroplane operator should make CORSIA eligible fuel claims on an annual basis in order to ensure all documentation is dealt with in a timely manner. However, the aeroplane operator has the option to decide when to make a CORSIA eligible fuel claim within a given compliance period for all CORSIA eligible fuel received by a blender within that compliance period. For blending that occurs in the second half of the final year of a compliance period, the aeroplane operator and the State to which it is attributed should determine what, if any, flexibility is needed in terms of submitting reports.
<b>2.4.1.1</b>	Annual verification of an aeroplane operator's Emissions Report.	Note. – The verification body is one of the verification bodies included in the list of verification bodies accredited in States, included within the ICAO document entitled "CORSIA Central Registry (CCR): Information and Data for Transparency" that is available on the ICAO CORSIA website
<b>2.4.1.2</b>	Annual verification of an aeroplane operator's Emissions Report.	Recommendation. — The aeroplane operator should perform an internal pre-verification of its Emissions Report prior to the verification by a verification body. Note. – Further guidance material on internal pre-verification is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).
<b>2.4.3.3</b>	Verification of CORSIA eligible fuels.	Recommendation. — When an audit provision is triggered, and an audit of the fuel producer is undertaken, the aeroplane operator should share the



		<p>results of the audit with the fuel producer so that the producer may then make it available to other aeroplane operators seeking assurance on the fuel producer’s internal processes for the purpose of this Volume.</p> <p>Note. – The quality control assurances of CORSIA eligible fuel producers include declarations and/or process certifications, with periodic audits by verifiers, purchasers, or trusted entities. The process certifications, including the sustainability credentials, provide assurance that the CORSIA eligible fuel producer has established business processes to prevent double counting, and the periodic audits verify that the producer is following their established procedures. Purchasers and States may elect to independently audit the production records of the CORSIA eligible fuel producer in order to provide further assurance.</p>
<b>2.4.3.4</b>	Verification of CORSIA eligible fuels.	<p>Recommendation. — In order to ensure this capability exists, CORSIA eligible fuel procurement controls should seek to enable audit rights for fuel purchasers, aeroplane operators, or their designated representatives.</p>
<b>2.5</b>	Data Gaps.	<p>Note 1. – Data gaps occur when an aeroplane operator is missing data relevant for the determination of its fuel use for one or more international flights in accordance with 2.2.1.1. Gaps in emissions-related data can occur due to various reasons, including irregular operations, data feed issues or critical system failures. Procedures to prevent data gaps are to be detailed in the Emissions Monitoring Plan of the aeroplane operator in accordance with Appendix 4, 2.4.1. When data gaps are identified by the verification body, it may</p>

		<p>be unable to obtain sufficient evidence to determine compliance with the requirements, which for severe data gaps, could result in the verification body concluding that the Emissions Report is unsatisfactory. A data gap could also be identified by the State in its review of the verified Emissions Report.</p> <p>Note 2. – Guidance material on data gaps is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).</p>
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TABLE 3: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation		
Clause	Clause	Clause
<b>Chapter 3 – CO<sub>2</sub> offsetting requirements from international flights and emissions reductions from the use of CORSIA eligible fuels</b>		
<b>3.</b>	CO <sub>2</sub> offsetting requirements from international flights and emissions reductions from the use of CORSIA eligible fuels.	See Chapter 3 in Doc 9501, Environmental Technical Manual, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). First Edition. 2018. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>3.3.1</b>	Emissions reductions from the use of CORSIA eligible fuels.	Note 1. –The ratio $(1-LSf/LC)$ is also referred to as the emissions reduction factor (ERFf) of a CORSIA eligible fuel. Note 2. – For each of the CORSIA eligible fuels claimed, the total mass of the neat CORSIA eligible fuel claimed in the given year y needs to be multiplied by its emissions reduction factor (ERFf). Then the quantities are summed for all CORSIA eligible fuels.

**TABLE 4: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Chapter 4 – Emissions units</b>		
4.	Emissions Units	See Chapter 4 in Doc 9501, Environmental Technical Manual, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). First Edition. 2018. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
4.0	Emissions Units.	Note. — An emissions unit represents one metric tonne of carbon dioxide equivalent.
4.2.1	Cancelling CORSIA Eligible Emissions Units.	Note. — The CORSIA Eligible Emissions Units are determined by the Council, upon recommendation of a technical advisory body established by the Council, and meet the CORSIA Emissions Unit Eligibility Criteria. The CORSIA Emissions Unit Eligibility Criteria are approved and may only be amended by the Council, with the technical contribution of CAEP, taking into account relevant developments in the UNFCCC and the Paris Agreement. The emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council with the technical contribution of CAEP, including on avoiding double counting and on eligible vintage and timeframe.
4.2.2	Cancelling CORSIA Eligible Emissions Units.	Note. — “Cancel” means the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also

		referred to as “retirement”, “cancelled”, “cancelling” or “cancellation”.
<b>4.4.1.1</b>	Verification of Emissions Unit Cancellation Report.	Note. — The aeroplane operator may choose to use the same verification body engaged for the verification of its Emissions Report, although it is not obligated to do so.
<b>4.4.2.1</b>	Verification body and national accreditation body.	Note. – An aeroplane operator may engage a verification body accredited in another State, subject to rules and regulations affecting the provision of verification services in the State to which the aeroplane operator is attributed.

**TABLE 5: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

<b>Clause</b>	<b>Heading</b>	<b>Guidance</b>
<b>Appendix 1 – Administration Procedures</b>		
<b>2</b>	Compliance Periods And Timeline.	Note. – Further information and guidance on timeline prior to 1 January 2019, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).
<b>2.1</b>	Administration Procedures. 2019-2020 Period. Table A1-1. Details of compliance timeline for 2019-2020.	1 January 2020 to 31 May 2020 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.  Note. — The time for verification of the aeroplane operator’s Emissions Report is longer during the 2019-2020 period than subsequent periods.
<b>2.2</b>	Administration Procedures. 2021-2023 Period. Table A1-2. Details of compliance timeline for 2021-2023.	1 January 2021 to 31 May 2021 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as

		possible after completing its Emissions Report.
2.2	Administrative Procedures. 2021-2023 Period. Table A1-2. Details of compliance timeline for 2021-2023.	1 January 2022 to 30 April 2022 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
2.2	Administrative Procedures 2021-2023 Period. Table A1-2. Details of compliance timeline for 2021-2023.	1 January 2023 to 30 April 2023 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
2.2	Administrative Procedures. 2021-2023 Period. Table A1-2. Details of compliance timeline for 2021-2023.	Note 1. — The time for verification of the aeroplane operator’s Emissions Report is shorter during the 2021-2023 period than the 2019-2020 period.
2.3	Administrative Procedures. 2024-2026 Period. Table A1-3. Details of compliance timeline for 2024-2026.	1 January 2024 to 30 April 2024 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
2.3	Administrative Procedures. 2024-2026 Period. Table A1-3. Details of compliance timeline for 2024-2026.	1 January 2025 to 30 April 2025 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
2.3	Administrative Procedures. 2024-2026 Period. Table A1-3. Details of compliance timeline for 2024-2026.	1 January 2026 to 30 April 2026 Recommendation. — The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.

**TABLE 6: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Appendix 2 – Fuel Use Monitoring Methods</b>		

<b>2.1</b>	Introduction. Fuel Use Monitoring Methods.	Note. — The procedures specified in this Appendix are concerned with the monitoring of fuel use by aeroplane operators. The methods proposed are representative of the most accurate established practices.
<b>2.2</b>	Fuel Use Monitoring Method. Method A.	Note. — See Attachment C-1 for process diagram for monitoring fuel use by flight using Method A. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.2</b>	Fuel Use Monitoring Method. Method A.	Note 1. — See Part II, Chapter 2, 2.2.3.1 for requirements on fuel density values.
<b>2.2</b>	Fuel Use Monitoring Method. Method A.	Note 2. — Fuel uplift UN+1 is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight; see Attachment C-2 for process diagram for collecting the required data to implement Method A. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.2</b>	Fuel Use Monitoring Method. Method A.	Note 3. — For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e. flight N) is needed, but also data generated from the subsequent flight (i.e. flight N+1). This is of particular importance when a domestic flight is followed by an international flight, as defined in Part II, Chapter 1, 1.1.2, or vice versa. In order to avoid data gaps it is therefore recommended that the Block-on fuel or the amount of fuel in the tank after all fuel uplifts for a flight is always recorded on flights of aeroplanes which are used for international flights, as defined in Part II, Chapter 1, 1.1.2. For the same reasons, fuel uplift data for all flights of those

		aeroplanes should be collected, before deciding which flights are international.
2.3	Fuel Use Monitoring Method. Method B.	Note. — See Attachment C-3 for process diagram for monitoring fuel use by flight using Method B. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
2.3	Fuel Use Monitoring Method. Method B.	Note 1. — See Part II, Chapter 2, 2.2.3.1 for requirements on fuel density values.
2.3	Fuel Use Monitoring Method. Method B.	Note 2. — Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight; see Attachment C-4 for process diagram for collecting the required data to implement Method B. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
2.3	Fuel Use Monitoring Method. Method B.	Note 3. — For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e. flight N) is needed, but also data generated from the previous flight (i.e. flight N-1). This is in particular important when a domestic flight is followed by an international, or vice versa. For avoiding data gaps it is therefore recommended that, the amount of fuel remaining in the tank after the flight or the amount of fuel in the tank after fuel uplift is always recorded on flights of aeroplane which are used for international flights, as defined in Part II, Chapter 1, 1.1.2. For the same reasons, fuel uplift data for all flights of those aeroplane should be collected, before deciding which flights are international.
2.4	Fuel Use Monitoring Method. Block-off/Block-on.	Note. — See Attachment C-5 for process diagram for monitoring fuel use by flight using Method Block-off / Block-on, and Attachment C-6 for the process for

		collecting the required data to implement Method Block-off / Block-on. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.5</b>	Fuel Use Monitoring Method. Fuel Uplift.	Note. — See Attachment C-7 for process diagram for monitoring fuel use by flight using the Fuel Uplift Method. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.5</b>	Fuel Use Monitoring Method. Fuel Uplift.	Note. — See Part II, Chapter 2, 2.2.3.1 for requirements on fuel density values.
<b>2.5</b>	Fuel Use Monitoring Method. Fuel Uplift.	Note. — Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.
<b>2.6</b>	Fuel Allocation with Block Hour.	Note. — See Attachment C-8 for process diagram for monitoring fuel use by flight using Fuel Allocation with Block Hour method. <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/SARPs-Annex-16-Volume-IV.aspx</a>
<b>2.6.1.3</b>	Computation of average fuel burn ratios.	Note 1. — See Part II, Chapter 2, 2.2.3.1 for requirements on fuel density values. Note 2. — Aeroplane types are contained in Doc 8643 — Aircraft Type Designators.
<b>2.6.2.1</b>	Computation of fuel use for individual flights.	Note 1. — Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight. Note 2. — The Verification Report of the external verification body includes an assessment of the aeroplane operator specific average fuel burn ratio per ICAO aircraft type designator used. Note 3. — Average fuel burn ratio (AFBR) based on all flights for a reporting year and rounded to at least three decimal places.



**TABLE 7: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Appendix 3 – CO<sub>2</sub> emissions estimation and reporting methods and tools</b>		
<b>1</b>	CO <sub>2</sub> Emissions Estimation and Reporting Methods and Tools. 1. Introduction.	<p>Note 1. — The procedures specified in this Appendix are concerned with the estimation of CO<sub>2</sub> emissions by an aeroplane operator for the purposes of monitoring CO<sub>2</sub> emissions and filling data gaps. The methods and tools proposed are representative of most accurate established practices.</p> <p>Note 2. — The ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT) can be obtained from the ICAO document entitled “ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool” for use in a given year. The CERT can be found on the ICAO CORSIA website.  <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/CERT.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/CERT.aspx</a></p>
<b>2.1</b>	Use of the ICAO CORSIA CERT for complying with monitoring and reporting requirements.	<p>Note 1. — The ICAO CORSIA CERT is developed for and made available to aeroplane operators to support the monitoring and reporting of their CO<sub>2</sub> emissions. The CERT supports aeroplane operators in fulfilling their monitoring and reporting requirements by populating the standardized Emissions Monitoring Plan and Emissions Report templates 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). This support includes:</p> <p>a) assessing its eligibility to use the CERT, as defined in Appendix 3, in support of their Emissions Monitoring Plan (e.g. CO<sub>2</sub> emissions threshold requirements);</p>

		<p>b) assessing whether or not it is within the applicability scope of Part II, Chapter 2 MRV requirements; and</p> <p>c) filling any CO<sub>2</sub> emissions data gaps.</p> <p><a href="https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx</a></p>
2.1.4	Use of the ICAO CORSIA CERT for complying with monitoring and reporting requirements.	<p>Note 1. — The ICAO aircraft type - model designators are contained in Doc 8643 — Aircraft Type Designators.</p> <p>Note 2. — The origin aerodrome and destination aerodrome designators are contained in Doc 7910 — Location Indicator</p> <p>Note 3. — The ICAO CORSIA CERT will automatically compute Great Circle Distance based on the origin aerodrome and destination aerodrome.</p>

<b>TABLE 8: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation</b>		
<b>Clause</b>	<b>Heading</b>	<b>Guidance</b>
<b>Appendix 4 – Emissions Monitoring Plans</b>		
2.	Content Of Emissions Monitoring Plans.	<p>Note. – The template of an Emissions Monitoring Plan (from aeroplane operator to State) is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).</p> <p><a href="https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx</a></p>
2.2	Fleet and operations data.	Note 1. — Aeroplane types are contained in Doc 8643 — Aircraft Type Designators.
2.2	Fleet and operations data.	Note 2. — The aeroplane operator using the ICAO CORSIA CO <sub>2</sub> Estimation and Reporting Tool (CERT) could use the

		functionality of the CERT to identify applicable aeroplane types.
<b>2.2. b</b>	Fleet and operations data.	Note. — The aeroplane operator using the ICAO CORSIA CO <sub>2</sub> Estimation and Reporting Tool (CERT) does not need to specify the type of fuel used by aeroplanes.
<b>2.2.5</b>	Fleet and operations data.	Note. — The aeroplane operator using the ICAO CORSIA CO <sub>2</sub> Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify international flights, as defined in Part II, Chapter 1, 1.1.2, as long as all flights (i.e. domestic and international) conducted during the reporting year are entered as input into the tool.
<b>2.2.6</b>	Fleet and operations data.	Note. — The aeroplane operator using the estimation functionality of the ICAO CORSIA CO <sub>2</sub> Estimation and Reporting Tool (CERT) to assess its eligibility to use the CERT could use the output of the tool (i.e. list of States) as input to the Emissions Monitoring Plan submission.
<b>2.2.7</b>	Fleet and operations data.	Note. — The aeroplane operator using the ICAO CORSIA CO <sub>2</sub> Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify flights subject to offsetting requirements in accordance with Part II, Chapter 3, 3.1 in a given year of compliance as long as the aeroplane operator uses the correct version (i.e. year of compliance) of the CERT.
<b>2.3.1.1 b</b>	Methods and means for establishing the average emissions during the 2019-2020 period.	Note. – Guidance on estimating CO <sub>2</sub> emissions for 2019 is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

**TABLE 9: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Appendix 5 – Reporting</b>		
1.	Introduction.	Note. – The procedures specified in this Appendix are concerned with the reporting requirements under Part II of this Volume.
2. <b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State.	Note. – The template of an Emissions Report (from aeroplane operator to State) is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx</a>
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 2</b> Reference details of aeroplane operator Emissions Monitoring Plan.	Note. – State may require providing reference to updated Emissions Monitoring Plan, if applicable.
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 5</b> Type and mass of fuel(s) used.	Note 1. – Above totals to include CORSIA eligible fuels. Note 2.- The aeroplane operator using the ICAO CORSIA CERT, as described in Appendix 3, does not need to report Field 5.
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 6</b> Total number of international flights during the reporting period.	Note. – Total (sum of values from Field 7)
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 10</b> Aeroplane information.	Note: – 10.d is only required if the aeroplane operator is using the Fuel Allocation with Block Hour method, as defined in Appendix 2.
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 12.</b>	Note. – If emissions reductions from the use of CORSIA eligible fuel are claimed, see Table A5-2 for supplementary

		information that is to be provided with the aeroplane operator's Emissions Report.
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 12.e</b> Emissions reductions (total)	Note. – During the 2019-2020 period, fields 12.a to 12.e are not required as the applicability of Part II, Chapter 3 starts on 1 January 2021 i.e. there are no offsetting requirements and no emissions reductions from the use of CORSIA eligible fuels during the 2019-2020 period.
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State. <b>Field 13.</b> Total CO <sub>2</sub> emissions	Note. – During the 2019-2020 period, only fields 13.a is required as the applicability of Part II, Chapter 3 starts on 1 January 2021 i.e. there are no State pairs subject to offsetting requirements during the 2019-2020 period.
<b>Table A5-1</b>	Content of Emissions Report from Aeroplane Operator to State.	Note. – The State may expand on this list to include additional or more detailed data from aeroplane operators registered in their State.
<b>2. Table A5-2</b>	Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed.	Note. – The template of a CORSIA eligible fuels supplementary information to the Emissions Report (from aeroplane operator to State) is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). <a href="https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx">https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx</a>
<b>Table A5-2</b>	Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed. <b>Field 5.a</b> Fuel Purchased.	Note. – If less than an entire batch of CORSIA eligible fuel is purchased.
<b>Table A5-2</b>	Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from	Note. – Field 5.c is equal to the total for all batches of CORSIA eligible fuels reported in Field 5.b.

	the use of each CORSIA eligible fuel being claimed. <b>Field 5.c</b> Fuel Purchased.	
<b>Table A5-2</b>	Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed. <b>Field 8.</b> Intermediate purchaser.	Note. – This information would be included in the event that the aeroplane operator claiming emissions reductions from the use of CORSIA eligible fuels was not the original purchaser of the fuel from the producer (e.g. the aeroplane operator purchased fuel from a broker or a distributor). In those cases, this information is needed to demonstrate the complete chain of custody from production to blend point.
<b>Table A5-2</b>	Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed. <b>Field 13.</b> Mass of neat CORSIA eligible fuel received (in tonnes).	Note. – This number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are received by the blender (i.e. due to sale to intermediate purchaser).
<b>Table A5-2</b>	Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed. <b>Field 16.</b> Mass of neat CORSIA eligible fuel claimed (in tonnes).	Note. – This number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are claimed by the aeroplane operator.
<b>Table A5-7</b>	Content of Emissions Unit Cancellation Report from Aeroplane Operator to State. <b>Table A5-7.</b> Emissions Unit Cancellation Report from Aeroplane Operator to State.	Note. – The State may expand on this list to include additional or more detailed data from aeroplane operators registered in their State.

**TABLE 10: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Appendix 6 – Verification</b>		
<b>1.0</b>	Introduction.	Note. – The procedures specified in this Appendix are concerned with the

		verification requirements in Part II of this Volume.
<b>2.1</b>	Verification Body.	<p>Note. – The following documents should be used as normative references that provide guidance for the application of this Volume:</p> <ul style="list-style-type: none"> <li>a) Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA);</li> </ul> <p>Note — The following documents should be used as normative references that provide guidance for the application of this Volume:</p> <ul style="list-style-type: none"> <li>b) The International Accreditation Forum (IAF) document entitled, “IAF Mandatory Document for the Application of ISO 14065:2013 (IAF MD 6:2014)”; and</li> <li>c) The International Organization for Standardization (ISO) document entitled, “ISO 14066:2011 Greenhouse gases – Competence requirements for greenhouse gas validation team and verification teams”.</li> </ul>
<b>3.5</b>	Verification Body. General (ISO 14064-3:2006 section 4.4.1).	Definitions of strategic analysis and the assessment of risks are contained in the IAF Mandatory Document for the Application of ISO 14065:2013, Issue 2 (IAF MD 6:2014).

<b>TABLE 11: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation</b>		
<b>Clause</b>	<b>Heading</b>	<b>Guidance</b>
<b>Attachment A – Attribution processes</b>		
<b>Figure A-1</b>	Process for attribution of a flight to an aeroplane operator.	See Attachment A. Figure A1 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>

<b>Figure A-2</b>	Process for attribution of an aeroplane operator to a State.	See Attachment A. Figure A2 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
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**TABLE 12: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Attachment B – Applicability of the MRV requirements to international flights</b>		
<b>Figure B-1</b>	Determination of the applicability of Part II, Chapter 2 to international flights, as defined in Part II, Chapter 1, 1.1.2 (for MRV requirements).	See Attachment B - Figure B-1 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure B-2</b>	Determination of eligible Fuel Use Monitoring Methods during the 2019-2020 period.	See Attachment B - Figure B-2 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure B-3</b>	Determination of eligible Fuel Use Monitoring Methods during the compliance periods (2021-2035).	See Attachment B - Figure B-3 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>

**TABLE 13: Standards and Recommended Practices, Environmental Protection – CORSIA (Annex 16, Volume IV) to the Convention on International Civil Aviation**

Clause	Heading	Guidance
<b>Attachment C – Processes for fuel use monitoring</b>		
<b>Figure C-1</b>	Monitoring fuel use by flight using Method A.	See Attachment C - Figure C-1 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure C-2</b>	Collection of required data to implement Method A with fuel uplift from fuel supplier.	See Attachment C - Figure C-2 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure C-3</b>	Monitoring fuel use by flight using Method B.	See Attachment C - Figure C-3 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>



<b>Figure C-4</b>	Collection of required data to implement Method B with fuel uplift (manual process).	See Attachment C - Figure C-4 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure C-5</b>	Monitoring fuel use by flight using Block-off / Block-on.	See Attachment C - Figure C-5 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure C-6</b>	Collection of required data to implement Block-off / Block-on	See Attachment C - Figure C-6 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure C-7</b>	Monitoring fuel use by flight using Fuel Uplift.	See Attachment C - Figure C-7 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>
<b>Figure C-8</b>	Monitoring fuel use by flight using Fuel Allocation with Block Hour.	See Attachment C - Figure C-8 in SARPS. <a href="https://www.icao.int/environmental-protection/CORSIA">https://www.icao.int/environmental-protection/CORSIA</a>

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