



WORKING PAPER

ASSEMBLY — 40TH SESSION

EXECUTIVE COMMITTEE

Agenda Item 16: Environmental Protection – International Aviation and Climate Change — Policy and Standardization

**CONSOLIDATED STATEMENT OF CONTINUING ICAO POLICIES AND PRACTICES
RELATED TO ENVIRONMENTAL PROTECTION – CLIMATE CHANGE**

(Presented by the Council of ICAO)

EXECUTIVE SUMMARY

Submitted for adoption is a proposal for the revisions to Assembly Resolution A39-2, *Consolidated statement of continuing ICAO policies and practices related to environmental protection – Climate change*, which has been revised in light of developments since the 39th Session of the Assembly on international aviation and climate change.

Upon adoption by the Assembly, the revised Assembly Resolution A39-2, together with the revised Assembly Resolution A39-1 and the revised Assembly Resolution A39-3, will constitute the consolidated statement of continuing ICAO policies and practices related to environmental protection.

Action: The Assembly is invited to adopt the revised Assembly Resolution on the *Consolidated statement of continuing ICAO policies and practices related to environmental protection – Climate change*, presented in the appendix.

<i>Strategic Objectives:</i>	This working paper relates to Strategic Objective – <i>Environmental Protection</i> .
<i>Financial implications:</i>	The activities referred to in this paper will be undertaken subject to the resources available in the 2020 – 2022 Regular Programme Budget and/or from extra budgetary contributions.
<i>References:</i>	Doc 10075, <i>Assembly Resolutions in Force</i> (as of 6 October 2016) A40-WP/55, <i>International Aviation and Climate Change</i> A40-WP/54, <i>ICAO Global Environment Trends – Present and Future Aircraft Noise and Emissions</i>

1. AMENDMENTS TO THE EXISTING CONSOLIDATED STATEMENT

1.1 The appendix to this working paper presents proposed revisions to Assembly Resolution A39-2 on international aviation and climate change, in light of the developments since the 39th Session of the Assembly.

1.2 The main revisions to A39-2 include:

- a) in general, the term “alternative” aviation fuel is no longer used, and appropriate adjustments are made;
 - b) preambular paragraphs: progress related to the work of the ICAO Council and its Committee on Aviation Environmental Protection (CAEP) such as the CO₂ Standard, Aviation System Block Upgrades (ASBUs) and global fuel efficiency analysis are reflected. A provision for the convening of ICAO Green Airport seminars was added. Progress on aviation fuels, including the outcome of the second Conference on Aviation and Alternative Fuels (CAAF/2) has been reflected. Updates on the State action plan initiative have been also reflected;
 - c) under operative paragraphs, several paragraphs from A39-2 are moved and combined together under relevant topics (paragraphs 20 and 21 for aircraft technology, paragraphs 22 and 23 for operational improvements, and paragraph 24 and 25 for sustainable aviation fuels);
 - d) paragraphs 22 and 23 on the topic of operational improvements: reference has been added on ICAO activities related to Green Airports and Eco-Airport Toolkit;
 - e) paragraphs 24 and 25 on the topic of sustainable aviation fuels: reflects ongoing ICAO work related to sustainability criteria for aviation fuels, as well as further work to follow-up the outcome of CAAF/2 with a view to updating the 2050 ICAO vision; and
 - f) paragraph 26 under the topic of climate change adaptation and resilience: reflect a reference for the development of guidance on climate change risk assessment.
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APPENDIX

Resolution ~~A39-2~~ A40-XX Consolidated statement of continuing ICAO policies and practices related to environmental protection – Climate change

Whereas ICAO and its member States recognize the critical importance of providing continuous leadership to international civil aviation in limiting or reducing its emissions that contribute to global climate change;

Reemphasizing the vital role which international aviation plays in global economic and social development and the need to ensure that international aviation continues to develop in a sustainable manner;

Acknowledging that the work of the Organization on the environment contributes to ~~1410~~ 1410 of the 17 United Nations Sustainable Development Goals (SDGs), including SDG 13 “*Take urgent action to combat climate change and its impacts*”;

Whereas a comprehensive assessment of aviation’s impact on the atmosphere is contained in the special report on *Aviation and the Global Atmosphere*, published in 1999, which was prepared at ICAO’s request by the Intergovernmental Panel on Climate Change (IPCC);

Whereas the IPCC special report recognized that the effects of some types of aircraft emissions are well understood, it revealed that the effects of others are not, and identified a number of key areas of scientific uncertainty that limit the ability to project aviation’s full impacts on climate and ozone; the Organization will update the information contained in the IPCC special report;

Acknowledging that international aviation emissions, currently accounting for less than 2 per cent of total global CO₂ emissions, are projected to increase as a result of the continued growth of air transport;

Whereas the ultimate objective of the United Nations Framework Convention on Climate Change (UNFCCC) is to achieve stabilization of greenhouse gas (GHG) concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system;

Whereas the Kyoto Protocol, which was adopted by the Conference of the Parties to the UNFCCC in December 1997 and entered into force on 16 February 2005, calls for developed countries (Annex I Parties) to pursue limitation or reduction of greenhouse gases from “aviation bunker fuels” (international aviation) working through ICAO (Article 2.2);

Whereas the Paris Agreement, which was adopted by the Conference of the Parties to the UNFCCC in December 2015, enhances the implementation of the UNFCCC including its objective, and aims to strengthen the global response to the threat of climate change, in the context of sustainable development and efforts to eradicate poverty, including by holding the increase in the global average temperature to well below 2 °C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5 °C above pre-industrial levels, recognizing that this would significantly reduce the risks and impacts of climate change;

Recognizing the global aspirational goals for the international aviation sector of improving fuel efficiency by 2 per cent per annum and keeping the net carbon emissions from 2020 at the same level, as adopted by the ICAO Assembly at its 37th Session in 2010 and reaffirmed at its 38th and 39th Sessions in 2013 and 2016, as well as the work being undertaken to explore a long-term global aspirational goal for international aviation in light of the 2 °C and 1.5 °C temperature goals of the Paris Agreement;

Recognizing that the aspirational goal of 2 per cent annual fuel efficiency improvement is unlikely to deliver the level of reduction necessary to stabilize and then reduce aviation's absolute emissions contribution to climate change, and that goals of more ambition are needed to deliver a sustainable path for aviation;

Affirming that addressing GHG emissions from international aviation requires the active engagement and cooperation of States and the industry, and *noting* the collective commitments announced by Airports Council International (ACI), Civil Air Navigation Services Organisation (CANSO), International Air Transport Association (IATA), International Business Aviation Council (IBAC) and International Coordinating Council of Aerospace Industries Associations (ICCAIA) on behalf of the international air transport industry, to continuously improve CO₂ efficiency by an average of 1.5 per cent per annum from 2009 until 2020, to achieve carbon neutral growth from 2020 and to reduce its carbon emissions by 50 per cent by 2050 compared to 2005 levels;

Recalling the UNFCCC and the Paris Agreement and *acknowledging* its principle of common but differentiated responsibilities and respective capabilities, in light of different national circumstances;

Also acknowledging the principles of non-discrimination and equal and fair opportunities to develop international aviation set forth in the Chicago Convention;

Recognizing that this Resolution does not set a precedent for or prejudice the outcome of negotiations under the UNFCCC or the Paris Agreement, nor represent the position of the Parties to those agreements;

Noting that, to promote sustainable growth of international aviation and to achieve its global aspirational goals, a comprehensive approach, consisting of a basket of measures including technology and standards, sustainable aviation alternative fuels, operational improvements and market-based measures to reduce emissions is necessary;

Acknowledging the significant technological progress made in the aviation sector, with aircraft produced today being about 80 per cent more fuel efficient per passenger kilometre than in the 1960's;

Welcoming the adoption of agreement by the ~~Committee on Aviation Environmental Protection (CAEP)~~ on the CO₂ emissions certification Standard for aeroplanes by the Council in March 2017;

Recognizing the work being undertaken to consider the environmental aspects of aircraft end-of-life such as through aircraft recycling;

Recognizing that air traffic management (ATM) measures under the ICAO's Global Air Navigation Plan contribute to enhanced operational efficiency and the reduction of aircraft CO₂ emissions;

Welcoming the assessment of the environmental benefits of the Aviation System Block Upgrades (ASBUs) completed for Block 0 and ~~being undertaken for~~ Block 1, and the results of the first global horizontal flight efficiency analysis;

Welcoming the convening of the ICAO Seminars on Green Airports in November 2017 and May 2019;

Noting that the first Conference on Aviation and Alternative Fuels in November 2009 (CAAF/109) endorsed the use of sustainable aviation alternative-fuels-for-aviation, particularly the use of drop-in fuels in the short to mid-term, as an important means of reducing aviation emissions;

Also noting that the CAAF/109 established an ICAO Global Framework for Aviation Alternative Fuels (GFAAF) through which progress has been registered, with six including five pathways for the certification of sustainable aviation alternative-fuels to date, and more airports regularly distributing the first airport hub for such fuels;

Further noting that the second Conference on Aviation and Alternative Fuels in October 2017 (CAAF/2) adopted recommendations and approved a declaration, including the 2050 ICAO Vision for Sustainable Aviation Fuels, as a living inspirational path for a significant proportion of aviation fuels to be substituted with sustainable aviation fuels by 2050;

Recognizing that the technological feasibility of drop-in sustainable aviation alternative-fuels for aviation is proven and that the introduction of appropriate policies and incentives to create a long-term market perspective is required;

Acknowledging the need for such fuels to be developed and deployed in an economically feasible, socially and environmentally acceptable manner and the progress achieved in the harmonization of the approaches to sustainability;

Recognizing that sustainability criteria, sustainability certification, and the assessment of life cycle emissions of such fuels are considered as part of work for the implementation of Carbon Offsetting and Reduction for International Aviation (CORSA);

Acknowledging the need to explore and facilitate the civil aviation sector's access to renewable energy including through its cooperation with the Sustainable Energy for All (SE4ALL) initiative, as part of the Organization's contribution to SDG 7 "Ensure access to affordable, reliable, sustainable and modern energy for all";

Recalling that Assembly Resolution A37-19 requested the Council, with the support of member States, to undertake work to develop a framework for market-based measures (MBMs) in international aviation, including further elaboration of the guiding principles listed in the Annex to A37-19, and that the guiding principles were elaborated as listed in the Annex to Assembly Resolutions A38-18 and A39-2, which are reproduced in the Annex to this Resolution;

Noting that, consistent with Assembly Resolution A39-2A38-18, a substantial strategy for capacity building and other technical and financial assistance was undertaken by the Organization, in line with the No Country Left Behind (NCLB) initiative, to assist the preparation and submission of States' action plans, including the holding of regional seminars, the development and update of ICAO Doc 9988, *Guidance on the development of States' Action Plans on CO₂ Emissions Reduction Activities*, an interactive web-interface, the ICAO Fuel Savings Estimation Tool (IFSET), and the ICAO Environmental Benefits Tool (EBT) and a Marginal Abatement Cost (MAC) curve tool;

Welcoming that, as of June 2019 8 June 2016, 114 94-member States that represent more than 93 88-per cent of global international air traffic voluntarily prepared and submitted action plans to ICAO;

Recognizing the different circumstances among States in their capacity to respond to the challenges associated with climate change and the need to provide necessary support, in particular to developing countries and States having particular needs;

Affirming that specific measures to assist developing States as well as to facilitate access to financial support, technology transfer and capacity building should be initiated as soon as possible;

Recognizing the assistance provided by ICAO in partnership with other organizations to facilitate Member States' action to reduce aviation emissions, as well as continuous search for potential assistance partnerships with other organizations;

Recognizing the importance of work being undertaken to identify the potential impacts of climate change on international aviation operations and related infrastructure; and

Recognizing the progress made by ICAO in its implementation of the Climate Neutral UN initiative and the significant support provided by ICAO to the initiative, in particular through the development of the ICAO Carbon Emissions Calculator, to support the assessment of emissions from passengers travelling by air and welcoming its expansion to add air cargo emissions;

The Assembly:

1. *Resolves* that this Resolution, together with Resolution ~~A40-XXA39-1~~: *Consolidated statement of continuing ICAO policies and practices related to environmental protection – General provisions, noise and local air quality* and Resolution ~~A40-XXA39-3~~: *Consolidated statement of continuing ICAO policies and practices related to environmental protection – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) Global Market-based Measure (MBM) Scheme*, supersede Resolutions A39-1, A39-2 and A39-3 ~~A38-17 and A38-18~~ and constitute the consolidated statement of continuing ICAO policies and practices related to environmental protection;

2. *Requests* the Council to:

- a) ensure that ICAO exercise continuous leadership on environmental issues relating to international civil aviation, including GHG emissions;
- b) continue to study policy options to limit or reduce the environmental impact of aircraft engine emissions and to develop concrete proposals, encompassing technical solutions and market-based measures, and taking into account potential implications of such measures for developing as well as developed countries; and
- c) continue to cooperate with organizations involved in policy-making in this field, notably with the Conference of the Parties to the UNFCCC;

3. *Reiterates* that:

- a) ICAO should continue to take initiatives to promote information on scientific understanding of aviation's impact and action undertaken to address aviation emissions and continue to provide the forum to facilitate discussions on solutions to address aviation emissions; and
- b) emphasis should be on those policy options that will reduce aircraft engine emissions without negatively impacting the growth of air transport especially in developing economies;

4. *Resolves* that States and relevant organizations will work through ICAO to achieve a global annual average fuel efficiency improvement of 2 per cent until 2020 and an aspirational global fuel efficiency improvement rate of 2 per cent per annum from 2021 to 2050, calculated on the basis of volume of fuel used per revenue tonne kilometre performed;
5. *Agrees* that the goals mentioned in paragraph 4 above would not attribute specific obligations to individual States, and the different circumstances, respective capabilities and contribution of developing and developed States to the concentration of aviation GHG emissions in the atmosphere will determine how each State may voluntarily contribute to achieving the global aspirational goals;
6. *Also resolves* that, without any attribution of specific obligations to individual States, ICAO and its Member States with relevant organizations will work together to strive to achieve a collective medium-term global aspirational goal of keeping the global net carbon emissions from international aviation from 2020 at the same level, taking into account: the special circumstances and respective capabilities of States, in particular developing countries; the maturity of aviation markets; the sustainable growth of the international aviation industry; and that emissions may increase due to the expected growth in international air traffic until lower emitting technologies and fuels and other mitigating measures are developed and deployed;
7. *Recognizes* the many actions that ICAO Member States have taken and intend to take in support of the achievement of the collective aspirational goals, including air traffic management modernization, acceleration of the use of fuel-efficient aircraft technologies, and the development and deployment of sustainable aviation alternative fuels, and *encourages* further such efforts;
8. *Agrees* to review, at its ~~41st~~ 40th Session, the goal outlined in paragraph 6 above in light of progress towards the goal, studies regarding the feasibility of achieving the goal, and relevant information from States;
9. *Requests* the Council to continue to explore the feasibility of a long-term global aspirational goal for international aviation, through conducting detailed studies assessing the attainability and impacts of any goals proposed, including the impact on growth as well as costs in all countries, especially developing countries, for the progress of the work to be presented to the ~~41st~~ 40th Session of the ICAO Assembly. Assessment of long-term goals should include information from Member States on their experiences working towards the medium term goal;
10. *Further encourages* States to submit voluntary action plans outlining respective policies and actions, and annual reporting on international aviation CO₂ emissions to ICAO;
11. *Invites* those States that choose to prepare or update action plans to submit them to ICAO as soon as possible preferably by the end of ~~June 2021~~ June 2018 and once every three years thereafter, in order that ICAO can continue to compile the quantified information in relation to achieving the global aspirational goals, and the action plans should include information on the basket of measures considered by States, reflecting respective national capacities and circumstances, quantified information on the expected environmental benefits from the implementation of the measures chosen from the basket, and information on any specific assistance needs;
12. *Encourages* States that have already submitted action plans to share information contained in action plans and build partnerships with other Member States in order to support those States that have not prepared action plans, and to make the submitted action plans available to the public, taking into account the commercial sensitivity of information contained in States' action plans;

13. *Requests* the Council to facilitate the dissemination of economic and technical studies and best practices related to aspirational goals and to continue to provide guidance and other technical assistance for the preparation and update of States' action plans prior to the end of ~~June 2021~~ June 2018, in order for States to conduct necessary studies and to voluntarily submit action plans to ICAO;

14. *Requests* the Council to maintain and enhance appropriate standard, methodologies and a mechanism to measure/estimate, monitor and verify global GHG emissions from international aviation, and States support the work of ICAO on measuring progress through the reporting of annual data on traffic, fuel consumption and CO₂ emissions;

15. *Requests* the Council to request States to continue to support the efforts of ICAO on enhancing the reliability of measuring/estimating global GHG emissions from international aviation, and to regularly report CO₂ emissions from international aviation to the UNFCCC, as part of its contribution to assessing progress made in the implementation actions in the sector based on information approved by its Member States;

16. While recognizing that no effort should be spared to obtain means to support the reduction and stabilization of CO₂ emissions from all sources, *urges* that ICAO and its Member States express a clear concern, through the UNFCCC process, on the use of international aviation as a potential source for the mobilization of revenue for climate finance to the other sectors, in order to ensure that international aviation would not be targeted as a source of such revenue in a disproportionate manner;

17. *Requests* the Council to:

- a) continue to play a pivotal role in providing assistance to its Member States through the dissemination of the latest information on best practices and the provision of guidance and other technical assistance to enhance capacity building and technology transfer, including through the ICAO Technical Cooperation Programme;
- b) build further partnerships with other international organizations to meet the assistance needs of ICAO's Member States, including through the ICAO Action Plan Buddy Programme, and facilitate access to existing and new financial resources, technology transfer and capacity building, to developing countries and report on results achieved as well as further recommendations, preliminarily by the end of ~~2021~~ 2018 and at the ~~41st~~ 40th Session of the Assembly; and
- c) continue to initiate specific measures to assist developing States as well as to facilitate access to financial resources, technology transfer and capacity building;

18. *Requests* States to ~~to~~ *promote* scientific research aimed at continuing to address the uncertainties identified in the IPCC special report on Aviation and the Global Atmosphere and in the Assessment reports, and ensure that future assessments undertaken by IPCC and other relevant United Nations bodies include updated information, if any, on aircraft-induced effects on the atmosphere;

19. *Requests* the Council to:

- a) continue to develop and keep up-to-date the guidance for Member States on the application of policies and measures aimed at reducing or limiting the environmental impact of emissions from international aviation, and conduct further studies with respect to mitigating the impact of international aviation on climate change;
- b) encourage States to cooperate in the development of predictive analytical models for the assessment of aviation impacts;
- c) continue evaluating the costs and benefits of the various measures, including existing measures, with the goal of addressing aircraft engine emissions in the most cost-effective manner, taking into account the interests of all parties concerned, including potential impacts on the developing world; and
- d) assist Member States with studies, evaluations and development of procedures, in collaboration with other States in the region, to limit or reduce GHG emissions on a global basis and work together collaboratively to optimize the environmental benefits that can be achieved through various programmes;

2018. *Requests* States to:

- a) consider policies to encourage the introduction of more fuel efficient aircraft into the market, and work together through ICAO to exchange information and develop guidance for best practices on aircraft end-of-life such as through aircraft recycling; and
- b) accelerate investments on research and development to bring to market more efficient technology by 2020;

2119. *Requests* the Council to:

- a) update ~~adopt~~ the CO₂ emissions certification Standard for aeroplanes, as appropriate as soon as possible; and
- b) update medium- and long-term technological goals for aircraft fuel burn;

2218. *Requests* States to:

- a) accelerate the development and implementation of fuel efficient routings and air navigation procedures to reduce aviation emissions, and work with ICAO to bring the environmental benefits to all regions and States, taking into account the Aviation System Block Upgrades (ASBUs) strategy;
- b) reduce legal, security, economic and other institutional barriers to enable implementation of the new air traffic management operating concepts for the environmentally efficient use of airspace; and
- c) work together through ICAO to exchange information and best practices on Green Airports;

2349. *Requests* the Council to:

- a) maintain and update guidance on operational measures to reduce international aviation emissions, and place emphasis on increasing fuel efficiency in all aspects of the ICAO's Global Air Navigation Plan (GANP); encourage States and stakeholders to develop air traffic management that optimizes environmental benefits, ~~and promote and share best practices applied at airports;~~
- b) continue to develop and update the necessary tools and guidance to assess the benefits associated with air traffic management improvements, and assess the environmental benefits associated with the implementation of the Aviation System Block Upgrades (ASBUs) strategy;
- c) continue to provide the forum to exchange information on best practices for Green Airports, covering such subjects as smart buildings, renewable energy, green mobility, climate change resilience, community engagement and sustainability reporting, aiming at sharing lessons learned and best practices amongst airports; and
- d) publish and maintain guidance material on the implementation of environmentally sustainable practices at airports, including the publication of the remaining parts of the Eco-Airport Toolkit e-collection;

2448. *Requests* States to:

- a) set a coordinated approach in national administrations for policy actions and investment to accelerate the appropriate development, deployment and use of clean and renewable energy sources for aviation, including the use of sustainable ~~aviation alternative~~ fuels, in accordance with their national circumstances;
- b) consider the use of incentives to encourage the deployment of clean and renewable energies sources for aviation, including sustainable ~~aviation alternative~~ fuels;
- c) consider measures to support research and development as well as processing technology and feedstock production in order to decrease costs and support scale-up of sustainable production pathways up to commercial scale, taking into account the sustainable development of States;
- d) recognize existing approaches to assess the sustainability of all ~~alternative~~ fuels in general, including those for use in aviation which should achieve net GHG emissions reduction on a life cycle basis, contribute to local social and economic development; competition with food and water should be avoided; and
- e) adopt measures to ensure the sustainability of ~~aviation alternative~~ fuels ~~for aviation~~, building on existing approaches or combination of approaches, and monitor their production; at a national level, ~~the sustainability of the production of alternative fuels for aviation, and work together through ICAO and other relevant international bodies, to exchange information and best practices, including for the harmonization on the sustainability criteria of aviation alternative fuels;~~

2549. *Requests* the Council to:

- a) encourage Member States and invite industry, financial institutions and other international organizations to actively participate in exchange of information and best practices, and facilitate the establishment of partnerships and the definition of policies that will further promote the transition to clean, renewable sources of energy for aviation, including sustainable aviation alternative fuels, through regional seminars;
- b) continue to maintain the ICAO Global Framework for Aviation Alternative Fuels (GFAAF);
- c) continue to give a global view of the future use of sustainable aviation alternative jet-fuels and to account for changes in life cycle GHG emissions in order to assess progress toward achieving global aspirational goals;
- d) work with financial institutions to facilitate access to financing infrastructure development projects dedicated to sustainable aviation alternative-fuels and incentives to overcome initial market hurdles;
- e) cooperate with other relevant international initiatives, including the Sustainable Energy for All (SE4ALL) initiative, to facilitate the aviation's access to renewable energy; and
- f) continue to undertake a stocktaking process to continuously assess progress on the development and deployment of sustainable aviation fuels, including regular workshops and seminars, leading up to the convening of the CAAF/3 no later than 2025, with a view to updating the 2050 ICAO Vision for Sustainable Aviation Fuels to include a quantified proportion of SAF to be used by 2050;

2649. *Requests* the Council to: ~~a)~~ identify the potential impacts of climate change on international aviation operations and related infrastructure, ~~and~~ identify adaptation measures to address the potential climate change impacts and develop guidance on climate change risk assessment for international aviation, in cooperation with other relevant international organizations and the industry; and

2749. *Requests* the Council to: ~~e)~~ continue to cooperate with the Climate Neutral UN initiative, remain at the forefront of developing methods and tools for quantifying aviation's GHG emissions with respect to the initiative, including the ICAO Carbon Emissions Calculator that also incorporates cargo emissions, and further develop and implement the strategy for reducing GHG emissions and enhancing in-house sustainability management practices of the Organization.

Annex

The guiding principles for the design and implementation of market-based measures (MBMs) for international aviation:

- a) MBMs should support sustainable development of the international aviation sector;
- b) MBMs should support the mitigation of GHG emissions from international aviation;
- c) MBMs should contribute towards achieving global aspirational goals;
- d) MBMs should be transparent and administratively simple;
- e) MBMs should be cost-effective;
- f) MBMs should not be duplicative and international aviation CO₂ emissions should be accounted for only once;
- g) MBMs should minimize carbon leakage and market distortions;
- h) MBMs should ensure the fair treatment of the international aviation sector in relation to other sectors;
- i) MBMs should recognize past and future achievements and investments in aviation fuel efficiency and in other measures to reduce aviation emissions;
- j) MBMs should not impose inappropriate economic burden on international aviation;
- k) MBMs should facilitate appropriate access to all carbon markets;
- l) MBMs should be assessed in relation to various measures on the basis of performance measured in terms of CO₂ emissions reductions or avoidance, where appropriate;
- m) MBMs should include *de minimis* provisions;
- n) where revenues are generated from MBMs, it is strongly recommended that they should be applied in the first instance to mitigating the environmental impact of aircraft engine emissions, including mitigation and adaptation, as well as assistance to and support for developing States;
- o) where emissions reductions are achieved through MBMs, they should be identified in States' emissions reporting; and
- p) MBMs should take into account the principle of common but differentiated responsibilities and respective capabilities, the special circumstances and respective capabilities, and the principle of non-discrimination and equal and fair opportunities.