



WORKING PAPER

ASSEMBLY — 40TH SESSION

EXECUTIVE COMMITTEE

Agenda Item 17: Environmental Protection – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)

**CONSOLIDATED STATEMENT OF CONTINUING ICAO POLICIES AND PRACTICES
RELATED TO ENVIRONMENTAL PROTECTION – CARBON OFFSETTING AND
REDUCTION SCHEME FOR INTERNATIONAL AVIATION (CORSIA)**

(Presented by the Council of ICAO)

EXECUTIVE SUMMARY

Submitted for adoption is a proposal for the revisions to Assembly Resolution A39-3, *Consolidated statement of continuing ICAO policies and practices related to environmental protection – Global Market-based Measure (MBM) scheme*, which has been revised in light of developments since the 39th Session of the Assembly on CORSIA.

Upon adoption by the Assembly, the revised Assembly Resolution A39-3, together with the revised Assembly Resolution A39-1 and the revised Assembly Resolution A39-2, 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 – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, 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/56, <i>Update on the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)</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 A39-3 on CORSIA, in light of the developments since the 39th Session of the Assembly.

1.2 The main revisions to A39-3 are to reflect achievements since the 39th Assembly and further actions needed for the implementation of CORSIA, including:

- a) in general, the term “alternative” aviation fuel is no longer used, and appropriate adjustments are made. In addition, the term “CORSIA eligible fuels” was used in future-looking paragraphs, such as operative paragraph 6, to keep alignment with the definitions in Annex 16, Volume IV;
 - b) in general, the term “aircraft operator” was replaced with “aeroplane operator” to keep alignment with the term in Annex 16, Volume IV;
 - c) preambular paragraphs: progress related to the work of the ICAO Council, its Advisory Group on CORSIA (AGC), its Technical Advisory Body (TAB) and its Committee on Aviation Environmental Protection (CAEP) is reflected, such as the development of Annex 16, Volume IV, Environmental Technical Manual (ETM), Volume IV, and CORSIA Implementation Elements. A provision for ICAO Assistance, Capacity building and Training for CORSIA (ACT-CORSIA) programme was also added. Several preambular paragraphs are obsolete and deleted;
 - d) operative paragraphs 5, 9, 10, 11, 12, 13, 14, 15, 16, 17, 20, 22 are the decisions taken by the 39th Session of the Assembly and still valid, therefore, the term “*Decides*” is replaced with “*Recalls* its decision at the 39th Session”;
 - e) operative paragraph 18 (previously operative paragraph 19 in Resolution A39-3) is revised on the basis of wording used in preambular paragraphs reflecting on the role of CORSIA as a global MBM;
 - f) further actions to be taken by the Council and Member States including the development and update of Annex 16, Volume IV, ETM, Volume IV and the CORSIA Implementation Elements are reflected in operative paragraph 19; and
 - g) further actions to be taken by ICAO and Member States for capacity building and assistance are reflected in operative paragraph 21.
- — — — — — —

APPENDIX

**Resolution A40-Z
A39-3:** **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 (GMBM) scheme**

Whereas Assembly Resolution A38-18 decided to develop a global market-based measure (GMBM) scheme for international aviation, for decision by the 39th Session of the Assembly;

Recalling that Assembly Resolution A38-18 requested the Council, with the support of Member States, to identify the major issues and problems, including for Member States, and make a recommendation on a GMBM scheme that appropriately addresses them and key design elements, including a means to take into account special circumstances and respective capabilities, and the mechanisms for the implementation of the scheme from 2020 as part of a basket of measures which also include technologies, operational improvements and sustainable aviation fuels to achieve ICAO's global aspirational goals;

Whereas Assembly Resolution A39-3 decided to implement a GMBM scheme in the form of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) as part of a basket of measures which also include aircraft technologies, operational improvements and sustainable aviation fuels to achieve ICAO's global aspirational goals;

Recalling that Assembly Resolution A38-18 requested the Council, with the support of Member States, to finalize the work on the technical aspects, environmental and economic impacts and modalities of the possible options for a GMBM scheme, including on its feasibility and practicability, taking into account the need for development of international aviation, the proposal of the aviation industry and other international developments, as appropriate, and without prejudice to the negotiations under the UNFCCC;

Also recalling that Assembly Resolution A38-18 requested the Council, with the support of Member States, to identify the major issues and problems, including for Member States, and make a recommendation on a GMBM scheme that appropriately addresses them and key design elements, including a means to take into account special circumstances and respective capabilities, and the mechanisms for the implementation of the scheme from 2020 as part of a basket of measures which also include technologies, operational improvements and sustainable alternative fuels to achieve ICAO's global aspirational goals;

Recognizing that ICAO is the appropriate forum to address emissions from international aviation, and the significant amount of work undertaken by the Council, its **Advisory Group on CORSIA (AGC)**, its **Technical Advisory Body (TAB)** **Environment Advisory Group (EAG)** and its Committee on Aviation Environmental Protection (CAEP) to support the implementation of CORSIA develop a recommendation for a GMBM scheme and its design elements and implementation mechanisms, including the analyses of various approaches for distribution of obligations;

Welcoming the adoption of the first edition of Annex 16 – *Environmental Protection*, Volume IV – **CORSIA**, the provisions of which include Monitoring, Reporting and Verification (MRV) procedures for CORSIA;

Also welcoming the publication of the first edition of *Environmental Technical Manual (ETM, Doc 9501)*, Volume IV – *Procedures for demonstrating compliance with the CORSIA*;

Welcoming the progress made for the development of ICAO CORSIA Implementation Elements, which are reflected in 14 ICAO documents directly referenced in Annex 16, Volume IV, containing materials that are approved by the Council, and are essential for the implementation of CORSIA;

Also welcoming the establishment by the Council of the Technical Advisory Body (TAB), with the mandate to make recommendations to the Council on the CORSIA eligible emissions units;

Recognizing the importance of a coordinated approach for capacity building activities by ICAO and its Member States, in cooperation with the aviation industry, to support the implementation of CORSIA, in particular through the ICAO Assistance, Capacity-building and Training for CORSIA (ACT-CORSIA) programme that includes the organization of seminars, development of outreach materials, and establishment of CORSIA partnerships among States;

Welcoming the increasing number of announcements by Member States of their intention to voluntarily participate in CORSIA in the pilot phase from 2021;

Recognizing that strong capacity-building activities can facilitate the decision of Member States to voluntarily participate in CORSIA;

Further recalling that Assembly Resolution A38-18 requested the Council, with the support of Member States, to organize seminars, workshops on a GMBM scheme for international aviation participated by officials and experts of Member States as well as relevant organizations;

Recognizing the convening of two rounds of Global Aviation Dialogues (GLADs) seminars held in 2015 and 2016 for all regions;

Noting the support of the aviation industry for CORSIA as a single global carbon offsetting scheme, as opposed to a patchwork of State and regional MBMs, as a cost effective measure to complement a broader package of measures including technology, operations and infrastructure measures;

Recognizing that MBMs should not be duplicative and international aviation CO₂ emissions should be accounted for only once;

Emphasizing that the decision by the 39th 38th Session of the Assembly to implement the CORSIA develop a global MBM scheme for international aviation reflects the strong support of Member States for a global solution for the international aviation industry, as opposed to a possible patchwork of State and regional MBMs;

Reaffirming the concern with the use of international civil aviation as a potential source for the mobilization of revenue for climate finance to the other sectors, and that MBMs should ensure the fair treatment of the international aviation sector in relation to other sectors;

Recalling the United Nations Framework Convention on Climate Change (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;

~~Welcoming the adoption of the Paris Agreement under the UNFCCC and recognizing Recognizing that the work related to CORSIA a global MBM scheme for international aviation and its implementation will contribute to the achievement of the goals set out in the Paris Agreement adopted under the UNFCCC;~~

Whereas the UNFCCC and the Paris Agreement provide for mechanisms, such as the Clean Development Mechanism (CDM) and a new market mechanism under the Paris Agreement, to contribute to the mitigation of GHG emissions to support sustainable development, which benefit developing States in particular;

~~Welcoming the cooperation between the United Nations Framework Convention on Climate Change (UNFCCC) and ICAO on the development of CDM methodologies for aviation;~~

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

The Assembly:

1. *Resolves* that this Resolution, together with Resolution A40-X A39-1: *Consolidated statement of continuing ICAO policies and practices related to environmental protection - General provisions, noise and local air quality* and Resolution A40-Y A39-2: *Consolidated statement of continuing ICAO policies and practices related to environmental protection – Climate change*, 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. *Acknowledges* the progress achieved on all elements of the basket of measures available to address CO₂ emissions from international aviation, including aircraft technologies, operational improvements, sustainable ~~aviation alternative~~ fuels and CORSIA a GMBM scheme and any other measures, and *affirms* the preference for the use of aircraft technologies, operational improvements and sustainable ~~aviation alternative~~ fuels that provide the environmental benefits within the aviation sector;
3. *Also acknowledges* that, despite this progress, the environmental benefits from aircraft technologies, operational improvements and sustainable ~~aviation alternative~~ fuels may not deliver sufficient CO₂ emissions reductions to address the growth of international air traffic, in time to achieve the global aspirational goal of keeping the global net CO₂ emissions from international aviation from 2020 at the same level;
4. *Emphasizes* the role of CORSIA a GMBM scheme to complement a broader package of measures to achieve the global aspirational goal, without imposing inappropriate economic burden on international aviation;
5. *Decides Recalls* its decision at the 39th Session to implement a GMBM scheme in the form of the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) to address any annual increase in total CO₂ emissions from international civil aviation (i.e. civil aviation flights that depart in one country and arrive in a different country) above the 2020 levels, taking into account special circumstances and respective capabilities;
6. *Requests* the Council to continue to ensure all efforts to make further progress on aircraft technologies, operational improvements and sustainable ~~aviation alternative~~ fuels be taken by Member States and reflected in their action plans to address CO₂ emissions from international aviation, and to monitor and report the progress on implementation of action plans, and that a methodology should be

developed to ensure that an aeroplane aircraft operator's offsetting requirements under the scheme in a given year can be reduced through the use of CORSIA eligible fuels (i.e., CORSIA sustainable aviation fuels and CORSIA lower carbon aviation fuels) sustainable alternative fuels, so that all elements of the basket of measures are reflected;

7. *Request* the Council to continuously monitor the implementation of all elements of the basket of measures, and consider the necessary policies and actions to ensure that progress is achieved in all of the elements in a balanced way with an increasing percentage of emissions reductions accruing from non-MBM measures over time;

8. *Acknowledges* special circumstances and respective capabilities of States, in particular developing States, in terms of vulnerability to the impacts of climate change, economic development levels, and contributions to international aviation emissions, among other things, while minimizing market distortion;

9. *Decides Recalls* its decision at the 39th Session on the use of a phased implementation for the CORSIA to accommodate the special circumstances and respective capabilities of States, in particular developing States, while minimizing market distortion, as follows:

- a) Pilot phase applies from 2021 through 2023 to States that have volunteered to participate in the scheme. States participating in this phase may determine the basis of their aeroplane aircraft operator's offsetting requirements from paragraph 11 e) i) below;
- b) First phase applies from 2024 through 2026 to States that voluntarily participate in the pilot phase, as well as any other States that volunteer to participate in this phase, with the calculation of offsetting requirements in paragraph 11 a) below;
- c) All States are strongly encouraged to voluntarily participate in the pilot phase and the first phase, noting that developed States, which have already volunteered, are taking the lead, and that several other States have also volunteered;
- d) The Secretariat will make public on the ICAO website updated information on the States that volunteered to participate in the pilot phase and first phase;
- e) Second phase applies from 2027 through 2035 to all States that have an individual share of international aviation activities in RTKs in year 2018 above 0.5 per cent of total RTKs or whose cumulative share in the list of States from the highest to the lowest amount of RTKs reaches 90 per cent of total RTKs, except Least Developed Countries (LDCs), Small Island Developing States (SIDS) and Landlocked Developing Countries (LLDCs) unless they volunteer to participate in this phase;
- f) States that are exempted or have not yet participated are strongly encouraged to voluntarily participate in the scheme as early as possible, in particular those States that are members of a regional economic integration organization. States who decide to voluntarily participate in the scheme, or decide to discontinue the voluntary participation from the scheme, may only do so from 1 January in any given year and they shall notify ICAO of their decision by no later than 30 June of the preceding year;
- g) Starting in 2022, the Council will conduct a review of the implementation of the CORSIA every three years, including its impact on the growth of international aviation, which serves as an important basis for the Council to consider whether it is necessary to make adjustments to the next phase or compliance cycle and, as appropriate, to recommend such adjustments to the Assembly for its decision;

10. *Decides Recalls* its decision at the 39th Session that the CORSIA shall apply to all aeroplane aircraft operators on the same routes between States with a view to minimizing market distortion, as follows:

- a) all international flights on the routes between States, both of which are included in the CORSIA by paragraph 9 above, are covered by the offsetting requirements of the CORSIA;
- b) all international flights on the routes between a State that is included in the CORSIA and another State that is not included in the CORSIA by paragraph 9 above are exempted from the offsetting requirements of the CORSIA, while retaining simplified reporting requirements; and
- c) all international flights on the routes between States, both of which are not included in the CORSIA by paragraph 9 above, are exempted from the offsetting requirements of the CORSIA, while retaining simplified reporting requirements;

11. *Decides Recalls* its decision at the 39th Session that the amount of CO₂ emissions required to be offset by an aeroplane aircraft operator in a given year from 2021 is calculated every year as follows:

- a) an aeroplane aircraft operator's offset requirement = [% Sectoral × (an aeroplane aircraft operator's emissions covered by CORSIA in a given year × the sector's growth factor in the given year)] + [% Individual × (an aeroplane aircraft operator's emissions covered by CORSIA in a given year × that aeroplane aircraft operator's growth factor in the given year);
- b) where the sector's growth factor = (total emissions covered by CORSIA in the given year – average of total emissions covered by CORSIA between 2019 and 2020) / total emissions covered by CORSIA in the given year;
- c) where the aeroplane aircraft operator's growth factor = (the aeroplane aircraft operator's total emissions covered by CORSIA in the given year – average of the aeroplane aircraft operator's emissions covered by CORSIA between 2019 and 2020) / the aeroplane aircraft operator's total emissions covered by CORSIA in the given year;
- d) where the % Sectoral = (100% – % Individual) and;
- e) where the % Sectoral and % Individual will be applied as follows:
 - i) from 2021 through 2023, 100% sectoral and 0% individual, though each participating State may choose during this pilot phase whether to apply this to:
 - a) an aeroplane aircraft operator's emissions covered by CORSIA in a given year, as stated above, or
 - b) an aeroplane aircraft operator's emissions covered by CORSIA in 2020;
 - ii) from 2024 through 2026, 100 % sectoral and 0% individual;
 - iii) from 2027 through 2029, 100 % sectoral and 0% individual;
 - iv) from 2030 through 2032, at least 20% individual, with the Council recommending to the Assembly in 2028 whether and to what extent to adjust the individual percentage;

- v) from 2033 through 2035, at least 70% individual, with the Council recommending to the Assembly in 2028 whether and to what extent to adjust the individual percentage;
 - f) the aeroplane aircraft operator's emissions and the total emissions covered by CORSIA in the given year do not include emissions exempted from the scheme in that year;
 - g) the scope of emissions in paragraphs 11 b) and 11 c) above will be recalculated at the start of each year to take into account routes to and from all States that will be added due to their voluntary participation or the start of a new phase or compliance cycle;
12. *Decides Recalls* its decision at the 39th Session that a new entrant¹ is exempted from the application of the CORSIA for three years or until the year in which its annual emissions exceed 0.1 per cent of total emissions in 2020, whichever occurs earlier. From the subsequent year, the new entrant is included in the scheme and treated in the same way as the other aeroplane aircraft operators;
13. *Decides Recalls* its decision at the 39th Session that, notwithstanding with the provisions above, the CORSIA does not apply to low levels of international aviation activity with a view to avoiding administrative burden: aeroplane aircraft operators emitting less than 10,000 metric tonnes of CO₂ emissions from international aviation per year; aeroplane aircraft with less than 5,700 kg of Maximum Take Off Mass (MTOM); or humanitarian, medical and firefighting operations;
14. *Decides Recalls* its decision at the 39th Session that the emissions that are not covered by the scheme, as the results of phased implementation and exemptions, are not assigned as offsetting requirements of any aeroplane aircraft operators included in the scheme;
- ~~15. Notes the work of the Council, with the technical contribution of CAEP, on: a) the monitoring, reporting and verification (MRV) system; b) recommended criteria for emissions units to be purchased by aircraft operators that take into account developments in the UNFCCC process; c) and registries under the CORSIA, and requests the Council, with the technical contribution of CAEP, to complete its work as soon as possible including the provision of capacity building and assistance, so as to enable the full implementation of the CORSIA from 2020;~~
- ~~1546.~~ *Decides Recalls* its decision at the 39th Session on a three year compliance cycle, starting with the first cycle from 2021 to 2023, for aeroplane aircraft operators to reconcile their offsetting requirements under the scheme, while they report the required data to the authority designated by the aeroplane aircraft operator's State of registry every year;
- ~~1647.~~ *Decides Recalls* its decision at the 39th Session on the need to provide for safeguards in the CORSIA to ensure the sustainable development of the international aviation sector and against inappropriate economic burden on international aviation, and *requests* the Council to decide the basis and criteria for triggering such action and identify possible means to address these issues;
- ~~1748.~~ *Decides Recalls* its decision at the 39th Session that a periodic review of the CORSIA is undertaken by the Council, with the technical contribution of CAEP, for consideration by the Assembly, every three years from 2022 for the purpose referred to in paragraph 9 g) above and to contribute to the sustainable development of the international aviation sector and the effectiveness of the scheme. This will involve, inter alia:

¹ A new entrant is defined as any aeroplane aircraft operator that commences an aviation activity falling within the scope of Annex 16, Volume IV the scheme 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 aircraft operator.

- a) assessment of: progress towards achieving the ICAO's global aspirational goal; the scheme's market and cost impact on States and aeroplane aircraft operators and on international aviation; and the functioning of the scheme's design elements;
- b) consideration of the scheme's improvements that would support the purpose of the Paris Agreement, in particular its long-term temperature goals; and update the scheme's design elements to improve implementation, increase effectiveness, and minimize market distortion, taking into account the consequential impact of changing the scheme's design elements, e.g., to MRV requirements; and
- c) a special review by the end of 2032 on termination of the scheme, its extension or any other improvements of the scheme beyond 2035, including consideration of the contribution made by aircraft technologies, operational improvements and sustainable aviation alternative fuels towards achieving the ICAO's environmental objectives;

1849. *Determines* that the CORSIA ~~or any other scheme decided by the Assembly~~ is ~~to be~~ the only global market-based measure applying to CO₂ emissions from international aviation so as to avoid a possible patchwork of duplicative State or regional MBMs, thus ensuring that international aviation CO₂ emissions should be accounted for only once;

1920. *Requests* the following actions be taken, ~~with a view to establishing necessary mechanisms~~ for implementation of the CORSIA ~~from 2020~~:

- a) the Council, with the technical contribution of CAEP, to update the Annex 16, Volume IV and Environmental Technical Manual, Volume IV, as appropriate;
- b) the Council, with the technical contribution of CAEP, to continue to develop and update the ICAO CORSIA documents referenced in Annex 16, Volume IV related to: ICAO CORSIA CO₂ Estimation and Reporting Tool; CORSIA eligible fuels; CORSIA emissions units criteria (EUC); and CORSIA Central Registry, as appropriate;
- c) the Council to develop and update the ICAO CORSIA document referenced in Annex 16, Volume IV related to the eligible emissions units for use by the CORSIA, considering the recommendations of the TAB;
- d) the Council to establish, by early 2020, and maintain the CORSIA Central Registry under the auspices of ICAO to enable the reporting of relevant information from Member States to ICAO;
- e) the Council to continue to oversee the implementation of the CORSIA, with support provided by the AGC and CAEP, as appropriate; and
- f) Member States to take the necessary action to ensure that national policies and regulatory frameworks are established for the compliance and enforcement of the CORSIA, in accordance with the timeline set forth by Annex 16, Volume IV;

Regarding the implementation of the MRV system,

- a) ~~the Council to develop, with the technical contribution of CAEP, the SARPs and related guidance material for the implementation of the MRV system under the CORSIA, including simplified MRV procedures, for adoption by the Council by 2018;~~

- b) all Member States whose aircraft operator undertakes international flights to develop the necessary arrangements, in accordance with the MRV SARPs, for implementation from 1 January 2019;

Regarding the Emissions Unit Criteria (EUC),

- e) the Council to develop, with the technical contribution of CAEP, the SARPs and related guidance material for Emissions Unit Criteria (EUC) to support the purchase of appropriate emissions units by aircraft operators under the scheme, taking into account relevant developments in the UNFCCC and Article 6 of the Paris Agreement, for adoption by the Council as soon as possible but not later than 2018;
- d) the Council to establish, with the technical contribution of CAEP, a standing technical advisory body on the Emissions Unit Criteria (EUC) to make recommendations to the Council on the eligible emissions units for use by the CORSIA;
- e) the Council, with the technical contribution of CAEP, to periodically review the EUC SARPs and related guidance material, as appropriate, to promote compatibility with future relevant decisions under the Paris Agreement;

Regarding the establishment of Registries,

- f) the Council to develop, with the technical contribution of CAEP, policies and related guidance material to support the establishment of registries under the scheme, for adoption by the Council by 2018;
- g) the Council to establish a consolidated central registry under the auspices of ICAO, for operationalization no later than 1 January 2021;
- h) Member States to develop necessary arrangements for the establishment of their own registries or group registries established by groups of States, or to arrange for participation in other registries, in accordance with the ICAO guidance;

Regarding the governance of the CORSIA,

- i) the Council to oversee the functioning of the CORSIA, with support provided by the standing technical advisory body and CAEP as needed;

Regarding the regulatory framework,

- j) Member States to take necessary action to ensure that the necessary national policies and regulatory framework be established for the compliance and enforcement of the scheme by 2020.

2021. *Decides Recalls* its decision at the 39th Session that 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 TAB and CAEP, including on avoiding double counting and on eligible vintage and timeframe;

2122. *Decides* that ICAO and Member States take all necessary actions in providing the capacity building and assistance and building partnerships for implementation of the CORSIA, in accordance with the timeline set forth in Annex 16, Volume IV from 2020, including through the ICAO Assistance, Capacity-building and Training for CORSIA (ACT-CORSIA) programme that includes the organization of seminars, development of outreach materials, and establishment of CORSIA partnerships among States, while emphasizing the importance of a coordinated approach under the umbrella of ICAO for undertaking capacity building and assistance activities;:-

Regarding the implementation of the MRV system,

- a) ~~the Council to take necessary action to expand the provision of capacity building and assistance for the preparation and implementation on Member States' action plans, in order to accommodate capacity building and assistance for implementation of the MRV system by Member States from 1 January 2019, including organization of seminars and training in all regions from 2017, and facilitation of financial support where needed, in particular for those States that volunteer to participate in the pilot phase and require support to do so;~~
- b) ~~Member States to build partnerships among themselves to cooperate on the implementation of the MRV system;~~

Regarding the establishment of Registries,

- c) ~~the Council to take necessary action to expand the provision of capacity building and assistance for the preparation and implementation on Member States' action plans, in order to accommodate capacity building and assistance for establishment of registries by States, including organization of seminars and training in all regions from 2017, and facilitation of financial support where needed, in particular for those States that volunteer to participate in the pilot phase and require support to do so;~~
- d) ~~Member States to build partnerships among themselves to cooperate on the establishment of their own registries or group registries established by groups of States, and possible pilot implementation;~~

2223. *Decides Recalls* its decision at the 39th Session that the CORSIA will use emissions units that meet the Emissions Unit Criteria (EUC) in paragraph 19 20-above;

2324. *Requests* the Council to promote the use of emissions units generated that benefit developing States, and *encourages* States to develop domestic aviation-related projects; and

2425. *Requests* the Council to explore further development of aviation-related methodologies for use in offsetting programmes, including mechanisms or other programmes under the UNFCCC, and *encourages* States to use such methodologies in taking actions to reduce aviation CO₂ emissions, which could further enable the use of credits generated from the implementation of such programmes by the CORSIA, without double-counting of emissions reduction;:-