

SUSTAINABILITY CERTIFICATION SCHEME EVALUATION GROUP (SCSEG)

CLARIFICATIONS ON THE APPLICATION OF THE “CORSIA ELIGIBILITY FRAMEWORK AND REQUIREMENTS FOR SCSs”

Version 1.0: September 2026

This document has been developed by the Sustainability Certification Schemes Evaluation Group (SCSEG) to provide SCSEG clarifications on specific topics related to the application of the “CORSIA eligibility framework and requirements for SCSs”.

The clarifications set out in this document are intended to support a consistent understanding and implementation of existing CORSIA requirements. This document is designed to complement, and not replace or supersede, the CORSIA documents published on the ICAO website, which remain the only source for CORSIA-related requirements.

For ease of reference, the clarifications are clustered by topic, reflecting the main areas where additional interpretative guidance has been identified.

For ease of reference, each clarification includes, where applicable, a reference to the corresponding FAQ number from the previous FAQ webpage, which this document supersedes.

This is a living document and may be updated periodically to reflect additional implementation experience, emerging questions, or further clarification as deemed necessary by SCSEG.

Version	Date	Modifications	Remarks
1.0	September 2026		

1. SCS Applications and Evaluation

1.1. Procedure and duration of SCS initial evaluations and re-evaluations

1.1.1. *SCS Application Process* - The SCS applications are reviewed by SCSEG, which provides its recommendations for SCS approval to ICAO Committee for Aviation Environmental Protection (CAEP) for review, followed by submission to the ICAO Council for review and acceptance of recommendations. The SCS can expect that the approval process will take approximately six months from submission. (FAQ #5)

1.1.2. *Questions During Application Process* - During the application review process, the ICAO Secretariat will reach out to the applicant if questions arise and/or if minor changes are suggested to facilitate approval. (FAQ #2)

1.1.3. *Application Review Timeline* - SCSs approval by the ICAO Council is not associated with a specific period. However, the CAEP SCSEG is tasked to monitor the compliance of the SCS and ensure SCS eligibility is re-assessed at least every five years. In addition, the SCSs submit proposed system changes to SCSEG for review. Based on this, SCSEG is tasked to make technical recommendations to Council to decide on the continuity of the SCSs being on the list of eligible SCS. There are currently no plans for an increased frequency for such reassessments. (FAQ #23)

2. CORSIA Scope and Recognition of other Certifications

2.1. CORSIA certificates

2.1.1. *Cross-SCS Recognition* - SCS CORSIA certificates are recognized among the ICAO approved SCSs, allowing multiple SCS certifications to be used in a single supply chain, such as one SCS certifying feedstock and another SCS certifying the fuel producer. (FAQ #25)

2.1.2. *Multi-SCS Supply Chains* - While a supply chain may use certifications from different SCSs for different economic operators, SCSs are not required to recognize each other, as long as the appropriate information is passed through the chain of custody and each economic operator is certified by an approved SCS up to and including the blend point. (FAQ #3)

2.1.3. *Non-CORSIA Fuels* - Fuels certified under other programs (other than CORSIA) are not currently recognized/cross-certified under CORSIA. (FAQ #4)

2.1.4. *Dual Conformance* - An SCS can certify an economic operator's fuel batches to more than one regulatory scope (e.g., CORSIA and the EU-ETS), allowing the producer more options for selling the fuel into different markets. Nonetheless, for compliance purposes, claims can only be made under compatible regulatory schemes to avoid double claiming. Details of acceptable certification documentation, compatible schemes, and avoidance of double claiming can be found in the "Guidance on Verification of CORSIA Eligible Fuel Claims", from the ICAO Environmental Technical Manual, Vol IV¹. (FAQ #27)

2.2. Application of sustainability criteria different from CORSIA

2.2.1. *CORSIA-Only Option* - To be approved under CORSIA, an SCS must have one option for CORSIA Eligible Fuels certification that requires only the currently approved CORSIA sustainability criteria and SCS eligibility requirements. This option should be clearly named in the SCS System Documents to indicate that it is sufficient for CORSIA eligibility.

2.2.2. *Voluntary Additional Criteria* - An SCS may choose to have a more stringent or comprehensive certification process that applies at least the ICAO-approved sustainability criteria as well as other principles/criteria, as long as the additional criteria are voluntary and not required by CORSIA. This level of certification should be clearly named to indicate that it includes voluntary components beyond the CORSIA certification to differentiate it from the CORSIA eligibility requirements.

2.2.3. The two approaches should be presented equally without prejudice to the selection of the certification

¹ The "Guidance on Verification of CORSIA Eligible Fuel Claims" is not intended to serve as a positive list. The provided examples are not exhaustive and are solely listed for the purpose of providing examples.

by the fuel producer. (FAQ #1)

3. Certified Economic Operators

3.1. Audits

3.1.1. *Annual Audit Frequency* - The ICAO document CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes, Table 5 Section 2 states that ‘the SCS requires that certification bodies being recognized within its CORSIA certification program apply the audit objectives to meet CORSIA certification requirements’, and that subsequent audits following the initial audit should be performed on an annual basis. There are no further requirements for greater frequency. (FAQ #22)

3.1.2. *Remote Audits* - The ICAO document CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes, Table 5, Requirement 2.2 states that “initial audits should be performed on-site”. However, Requirement 2.4 permits SCSs to allow remote audits under conditions specified therein. Accordingly, SCSs may undertake remote audits for CORSIA certification, including for Low Land Use Change Risk Practice (LLRP) certification.

3.1.3. *LLRP Certification* - CORSIA’s LLRP methodology certification is an optional CORSIA economic operator certification that provides a mechanism to apply an ILUC value of zero to a given project, assuming direct land use change (DLUC) is negligible. There is no prescribed certificate validity period for CORSIA certification, including LLRP certification.

3.2. Compliance demonstration

3.2.1. *Themes 13-14 Reporting Requirements* - The CORSIA sustainability criteria document specifies that compliance with Themes 13 and 14 is demonstrated by the economic operator reporting to the SCS the actions being taken, without further judgement by the SCS. Accordingly, the SCS has no authority to review or judge those actions, and no minimum requirement or format applies to what the economic operator provides, whatever is submitted is taken at face value, provided it indicates actions being taken to comply. (FAQ #21)

3.2.2. *National Attestation* - The ICAO document CORSIA sustainability criteria for CORSIA eligible fuels states that “Compliance with Themes 10, 11 and 12 can be demonstrated to the SCS by a national attestation from the State in whose territory the SAF is produced, without further assessment by the SCS”. Here, the economic operator would be responsible for acquiring the attestation from the State authority for the criterion in question (e.g., the associated ministry or department) should they follow that option. There is no defined format nor set of information this attestation must include; this would be defined by the State. The national attestation is one option for demonstrating compliance with Themes 10-12. If no attestation is provided, then the economic operator would be responsible for demonstrating compliance based on the SCSs requirements for such criteria, similarly to the other Sustainability Criteria. If not using the attestation option, the details of what is reviewed or considered compliant is delegated to the SCSs. (FAQ #20)

3.3. Consultation with States

3.3.1. *State Consultation Procedure* - The ICAO document CORSIA sustainability criteria for CORSIA eligible fuels states that “Compliance with Themes 4 to 8 will be assessed by SCS [...] and in accordance with the following procedure: “Prior to an SCS conducting an assessment in a State in which it never operated before, the SCS will consult with the competent authority of the State concerned [...]. With a view to implementing this consultation process, Member States which require consultation will notify ICAO which competent authority should be contacted by the SCS”.

3.3.2. As of publication date of this document, ICAO hasn’t received any notification from any Member State on the competent authority that should be contacted by the SCS. The approved SCSs will be informed accordingly once such a notification is received by ICAO. (FAQ #14)

4. Accreditation Bodies

4.1. ISO 17011 compliance

4.1.1. *ISO 17011 Auditing* - Accreditation bodies will comply with ISO 17011 requirements, and this will

be periodically audited externally by independent experts and/or peer reviewers to confirm compliance, identify shortcomings, and recommend corrective measures. Corrective measures will be implemented and documented. Independent auditing of compliance or membership in an organization that requires such compliance and review (e.g., IAF MLA, ISEAL) can be used to demonstrate that this criterion has been met. (FAQ #6)

5. CORSIA Eligible Fuels Sustainability Requirements

5.1. CEF feedstock eligibility

5.1.1. *Plastic Exclusion* - As of publication date of this document, plastics are not included in the list of wastes, residues or by-products approved by ICAO to produce SAF and claim emissions reductions under CORSIA. Under MSW, plastics will be considered as non-biogenic content. (FAQ #11)

5.1.2. *Low Quality Roundwood* - Low quality roundwood is not part of precommercial thinning/forestry residues. If the economic operator wanted to seek positive list inclusion for this, a residue a case would need to be made that there are no incentives to artificially create additional low quality roundwood to be able to sell it to a SAF producer. In a previous case, this was done by showing that the potential selling price for the main product is higher than the feasible feedstock price for non-standard product, which indicates that there are no commercial incentives to label one as the other. (FAQ #16)

5.2. Actual and Default LCA values

5.2.1. *Default Value Application Process* - The application process for any feedstock to be considered for new default values is defined in the CORSIA Supporting Document “CORSIA Eligible Fuels – Life Cycle Assessment Methodology” and can be submitted to caep@icao.int. Data must be provided in order for a pathway default value to be considered by ICAO. The more complete the data, the more quickly a default value can be considered and developed. The applicant should provide an explanation of why the feedstock is of high importance to be considered (e.g., significant GHG reductions and/or significant volumes likely to be made available) to aid ICAO is determining the priority of the feedstock for limited modelling/analysis resources. (FAQ #15)

5.2.2. *System Boundary Definition* - The ICAO document *CORSIA Methodology for Calculating Actual Life Cycle Emissions Values* states that “The system boundary of the core LCA value calculation shall include the full supply chain of CEF production and use. As such, emissions associated with the following life cycle stages of the CEF supply chain must be accounted for: (1) production at source (e.g., feedstock cultivation); (2) conditioning at source (e.g., feedstock harvesting, collection, and recovery); (3) feedstock processing and extraction; (4) feedstock transportation to processing and fuel production facilities; (5) feedstock-to-fuel conversion processes; (6) fuel transportation and distribution to the blend point; (7) fuel transportation from the blending point to the aircraft uplift location; and (8) fuel combustion in an aircraft engine”. (FAQ #7)

5.2.3. *Consistency with Default LCA* - The same system boundary as used in the default LCA value calculations² must be used for any actual GHG LCA value calculated under CORSIA. The system boundary is defined in the CORSIA Supporting Document for each pathway, and the execution of the calculation must follow the methodology outlined in the CORSIA Methodology for Calculating Actual Life Cycle Emissions Values. An actual value is just a default with updated data from a real process; therefore, changing the system boundaries is not permitted.

5.2.4. *No Mix-and-Match* - Economic Operators must choose a default value or a complete actual value. No mixing and matching is allowed with the exception of the transportation value downstream of the blending point. (FAQ #18)

5.2.5. *Different LCA Values for Different Batches* – Considering that a given economic operator may have batch level changes in input material (e.g. feedstock) or process conditions, certified LCA values may be different among different batches or sets of batches. (FAQ #26)

² Available in [CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels](#)

5.2.6. *No Offsets for LCA* - Purchasing offsets to reduce the LCA value of a CORSIA Eligible Fuel is not permitted under CORSIA. Offsets such as purchased emissions units / carbon credits are outside the system boundary for the CORSIA LCA. Offsets such as purchased emissions units / carbon credits are incorporated under CORSIA's Eligible Emissions Units rather than under CORSIA Eligible Fuels. (FAQ #17)

5.2.7. *Wastes and residues preprocessing emissions* - The LCA system boundaries are defined to properly capture any relevant inputs of the process of fuel making. Therefore, if preprocessing of wastes and residues is needed to adjust the quality of the feedstock for the following process steps, all associated emissions must be included in the GHG LCA analysis. (FAQ #12)

5.2.8. *Updated Tallow Default Values* - Due to variation in water and other components (e.g., fatty acid content), and also differences in hydrogen requirements for the fuel production, the default values have been updated as of October 2024 to separate beef tallow, poultry fat, lard fat and mixed animal fat default values. However, because the type of fats were not originally specified, the original tallow value of 22.5 can be used for any of these fats or mixed fats through 31 December 2029 as indicated in the sixth edition of the CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels (October 2024). The new default values are specific as to the type of fats covered. The previous "Tallow" value can be used for mixed fats through the period of applicability indicated in the Default Values document. Other specific fats or mixed fats not including tallow would require request of a new default value. (FAQ #9)

5.3. Scope of certification

5.3.1. *Upstream certification of wastes, residues and byproducts* - The First Gathering Point (FGP) is the first mandatory certification point in the CEF supply chain for wastes and residue³, whereas the Point of Origin (PoO) is the first mandatory certification point for byproducts⁴ (either as a Group Auditing or Individual Certification). While certification of the step before the FGP is not required for wastes and residues, the SCSs are permitted to perform group auditing for the supply chain step preceding the FGP using a risk-based sampling approach at the discretion of the SCS. The current practice shows that: (a) in the case of agricultural/forestry residues, risk-based auditing encompasses group auditing of the farms, fields, or forests from which the material was collected, and certification addresses the CORSIA Sustainability Criteria identified as of concern during the risk assessment. (b) In the case of wastes and processing residues, risk-based auditing encompasses the point of origin of the waste or processing residue (e.g., restaurants for used cooking oil) and focuses on Chain of Custody, document management systems, traceability, and ensuring that the waste or processing residue material is credibly generated at the PoO.

5.4. Emissions associated with fuel transportation

5.4.1. *Downstream Transport Emissions* - The emissions associated to transportation downstream of the blender can be estimated by the economic operator (blender) according to the [CORSIA Methodology for Calculating Actual Life Cycle Emissions Values](#) or by the use of default values from the CORSIA supporting document on [Life Cycle Assessment Methodology](#), both options being valid for the emissions accounting. (FAQ #8)

5.4.2. *Transportation and distribution activities under the ICAO CORSIA methodology for LCAF* – Under the CORSIA LCAF methodology, the "facility actual carbon intensity after deploying mitigation measures" (CP) is calculated by using the overall emissions before implementation of mitigation measures (CO) as the baseline and subtracting the emission reductions from crude oil recovery and processing (see definition of "j" in equation 7: "the type of (non-VFF) emissions reductions (from crude oil recovery and processing) measures"). For LCAF, emissions from transportation are accounted for within CO (the baseline emissions before implementation of mitigation measures), as CO includes $C_{i_{crude\ trans}}$ and $C_{i_{jet\ trans}}$. The transportation emissions factors for both $C_{i_{crude\ trans}}$ and $C_{i_{jet\ trans}}$ are defined as the corresponding emission factor presented in Tables 3 and 5, respectively. They are not included as emission reductions (ER) to determine the overall emissions after implementation of mitigation measures (CP, equation 7). Thus, the current LCAF methodology

³ [CORSIA Eligibility Framework](#), Table 2, 3.1.f

⁴ [CORSIA Eligibility Framework](#), Table 2, 3.1.g

does not cover alternative transportation or distribution to lower the life cycle emissions relative to conventional jet fuel. This applies to both the determination of the LCAF eligibility (equation 1) and the determination of claimable emission reductions (equation 2).

5.5. ILUC values and intermediate products

5.5.1. *ILUC and Intermediates* - The positive list is specifically for feedstocks, not intermediates. CEF produced exclusively from feedstocks listed as waste, residues or by-products on the positive list (regardless of intermediates) are assigned zero ILUC, and an actual value can be calculated. (FAQ #29)

5.6. Scope of application of LEC and REC methodologies

5.6.1. *LEC/REC Scope* - The definition of waste is regulated by national laws. However, it should be noted that the LEC and REC methodology (particularly LEC) included under CORSIA currently is tailored to wastes that fall in the categories defined in the methodology, which are primarily materials that would come from household and municipal wastes, not construction/demolition wastes or industrial wastes. (FAQ #13)

6. **CORSIA Eligible Fuels (CEF) Accounting Methodology**

6.1. Mass-Balance

6.1.1. *Mass Balance Mixing* - The ICAO Document CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes Table 3, Theme 1 (Traceability: Mass balance) states that the mass balance system applies to mixtures of material with different sustainability characteristics. When the fossil stream is never mixed, it cannot acquire the sustainability criteria of the SAF, even if the site mass balance is respected. (FAQ #24)

6.1.2. *Co-processing Mass Balance* - Under CORSIA, a mass balance is applied to track sustainable materials, and energy allocation is used to distribute the emissions of production across the various products based on inputs, as specified in Section 2.2.2 of the Actual Values document. Free attribution is not permitted.

6.1.3. *PoS Issuance for Co-processed Fuels* - Once an operator has correctly determined, through a compliant mass balance, material-specific conversion factors, and independent verification, the verified renewable quantity present in a co-processed fuel stream, a Proof of Sustainability (PoS) may be issued for that neat renewable quantity alone, rather than reflecting the renewable percentage across the total fuel volume. The PoS must explicitly identify the fuel as co-processed, and the quantity must remain fully traceable and auditable.

6.1.4. *CCS Allocation* - The ICAO document CORSIA Methodology for Calculating Actual Life Cycle Emissions Values, Section 2.2.2, requires that GHG emissions savings from carbon capture and sequestration (CCS) be captured directly from the lifecycle stages of CEF production. Accordingly, a CEF can only receive credit for the portion of carbon captured and stored from its own production process, savings from CCS applied to other co-produced fuels destined for other regulatory systems cannot be allocated to CORSIA fuels. This prevents the use of what would effectively amount to offsets within the CEF LCA, noting that offsets are only permissible under CORSIA if approved as [Eligible Emissions Units](#).

6.2. Book & claim

6.2.1. *Book and Claim Study* - Regarding 'book and claim', Paragraph 16 of the [ICAO global framework on SAF, LCAF and other aviation cleaner energies](#), ICAO is undertaking, with technical contributions of CAEP, a study of fuel accounting systems for international aviation currently used in the open market. This study would include preliminary exploration of the so-called 'book and claim' concept to assess its relevancy and applicability and taking into account relevant developments in other UN bodies, including the Article 6 of the Paris Agreement. The intent of the study would be to better understand these accounting systems and concepts and identify potential areas for further investigation. This work can help determine what, if any, role ICAO could have in supporting these systems to facilitate access to environmental benefits of SAF, LCAF and other aviation cleaner energies for international aviation and ensure environmental integrity, with a view to fostering without disincentivising the global production of such fuels, in particular in developing countries. Further

details will be provided once this study is concluded. (FAQ #28)

— END —