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April 2026



Background on CORSIA

The **Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)** is the first global market-based scheme that applies to a sector. It complements other aviation in-sector emissions reduction efforts such as technological innovations, operational improvements and sustainable aviation fuels to meet the ICAO aspirational goal of carbon-neutral growth.



Find out more
about CORSIA [here](#)



! The 42nd Session of the ICAO Assembly (2025) reaffirmed **CORSIA as the only global market-based measure (MBM) applicable to CO₂ emissions from international aviation**. The Assembly further called upon ICAO and its Member States to express concerns regarding the emergence of duplicative MBMs, including aviation-related taxes and levies, particularly where such measures are intended to mobilize climate finance for sectors beyond international aviation.

Notwithstanding the adoption and robust implementation of CORSIA by ICAO Member States, certain international organizations and entities continue to advance proposals for aviation emissions taxes or levies. For example, the [32nd Session of the UN Committee of Experts on International Cooperation in Tax Matters](#), which took place from 23 to 26 March 2026, considered and approved a workstream “taxation of emissions in aviation”.

These initiatives, often aimed at mobilizing climate and development finance or serving other policy objectives, are not aligned with the collective decisions of the ICAO Assembly, as reflected in Assembly Resolutions [A42-21](#) and [A42-22](#).

In this context, stakeholders are **strongly encouraged to align their actions and policy approaches with the ICAO Assembly’s decisions**, thereby safeguarding the integrity of CORSIA as the global framework for addressing CO₂ emissions from international aviation.

An **ICAO State Letter** (Reference: ENV 1/1 – 26/43), dated 5 May 2026, was issued to provide further information related to CORSIA Implementation.

ICAO Council approves Amendment 2 of CORSIA SARPS

The ICAO Council, at its [237th Session](#) (23 March to 2 April 2026) adopted **Amendment 2 to Annex 16, Volume IV**. This amendment reflects the recommendations of the Committee on Aviation and Environmental Protection, agreed at its February 2025 meeting (CAEP/13), as well as consequential amendments arising from amendments to other Annexes.

Amendment 2 to Annex 16, Volume IV covers various aspects, namely:

- Clarification on existing Standards related to the monitoring, reporting and verification of aeroplane operator annual CO₂ emissions: these amendments do not bring new Monitoring, Reporting and Verification (MRV) requirements to aeroplane operators, but rather clarify existing requirements related to the following two items:
 - a) Circumstances under which an aeroplane operator is allowed to change its Fuel Use Monitoring Method during a given three-year compliance period; and
 - b) No restriction to the use of the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) to fill data gaps in the case of CO₂ emissions from international flights not subject to offsetting requirements.
- Consequential amendment related to the initial implementation of the flight and flow – information for a collaborative environment (FF-ICE) service.



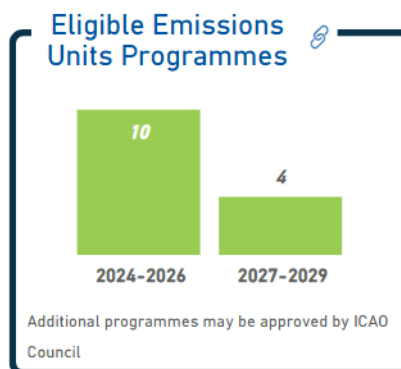
In line with the established procedures for Annex amendments, the **ICAO Secretariat has distributed the adopted Amendment 2 to Annex 16, Volume IV through a State letter (Reference: AN 1/17.14 – 26/38), dated 29 April 2026**. The third edition of Annex 16, Volume IV is expected to **become applicable on 1 January 2027**.

CORSIA Eligible Emissions Units (CEEs)

Update

Latest decisions by the ICAO Council in relation to CEEUs

1 In April 2026, the ICAO Council approved two additional programmes to supply eligible emissions units to the 2024-2026 compliance period (First Phase): **Biocarbon Fund Initiative for Sustainable Forest Landscapes (ISFL)** and the **Forest Carbon Partnership Facility (FCPF)**, both managed by the World Bank. With the latest approvals, the total number of programmes eligible to supply CEEUs for the CORSIA First Phase has increased to **ten**.



2 The ICAO Council also accepted the updated eligibility parameters for Verified Carbon Standard (VCS), which was previously approved for immediate eligibility to supply CEEUs.

3 The Council further approved recommendations by the Technical Advisory Body (TAB) regarding **programme registry-related changes** submitted for assessment by some programmes, covering:

- **Adding *associated registries*** to the entries for the two newly eligible World Bank programmes mentioned above, in the ICAO document “[CORSIA Eligible Emissions Units](#)”, Part II (list of programmes for CORSIA First Phase). The ICAO document reflects that these programmes’ units are issued on the programmes’ own crediting registry but must be cancelled in the relevant associated registry—ART Registry for ISFL and Verra Registry for FCPF—to maintain emissions units’ eligibility. The two programmes providing associated registry services, as well as their respective registries and related procedures and governance arrangements, were previously assessed by the TAB and approved by the ICAO Council. The relationships between these programme registries and their mutual administrative and governance arrangements are also defined and governed by agreements between all programmes involved.
- **Addition of a footnote** in the ICAO document “[CORSIA Eligible Emissions Units](#)”, as follows:

*“An Emissions Unit Programme’s units must be **issued and continually maintained** on the Programme-designated Registry(ies) associated with the Programme in this document and for which a reviewed Programme Registry Attestation is in effect to enable the units’ cancellation for CORSIA.”*

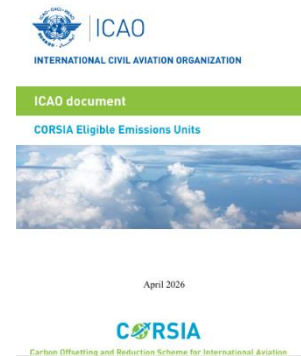
Explanation of the footnote:

- ✓ Reinforces the use of the programme registry in a manner that remains consistent with the registry-related requirements of the [Programme Registry Attestation](#), including based on the programmes’ and its registry’s joint assurances and evidence of this consistency. All approved programmes have to submit a Programme’s Registry Attestation demonstrating the registry’s compatibility with ICAO’s Standards and Recommended Practices (SARPs) on CORSIA in [Annex 16, Volume IV](#), for unit cancellation and reporting, as well as the [CORSIA Emissions Unit Eligibility Criteria \(EUC\)](#).

- ✓ Provides clarity to programmes considering changes in relation to other registries involved in the transfer and/or cancellation of units. Programme registry(ies) that are permitted to issue and cancel CEEUs (for CORSIA compliance purposes), as included in each of the approved programmes' *Eligibility Scope* in the ICAO document, **must maintain alignment with all registry-related contents in:**
 - the [CORSIA Emissions Unit Eligibility Criteria](#);
 - the [Guidelines for Criteria Interpretation](#); and
 - [Programme Registry Attestation](#).

- ✓ Reaffirms that a programme's units must, at all times, remain under the programme's direct governance and oversight, and must be issued and continually maintained on the programme-designated registry(ies) associated with the programme in the ICAO document "CORSIA Eligible Emissions Units" and for which a reviewed Programme Registry Attestation is in effect to enable unit cancellations for use toward CORSIA. This continuity is important to avoid breaks in any eligible programme's direct governance of and accountability for CEEUs, based on the comprehensive emissions unit programme procedures that were described to and assessed by TAB, and approved by the ICAO Council. **Eligibility is non-transferrable.**

- ✓ Some programmes may face scenarios in which the host country of eligible programmes' activities introduces national regulations requiring domestic activities to register with the government and to issue and cancel emissions units directly on a national registry. Such national registries have been introduced by a few countries to track units authorized under Article 6.2 of the UNFCCC Paris Agreement, to support the accounting of such units (calculating *corresponding adjustments*), with their own procedures for transferring and cancellation of units (transactional registry). Under such scenarios, the programmes' procedures should demonstrate, including for TAB's assessment material changes, that those registry(ies) meet the related requirements referenced above.



TAB has issued [Criteria Interpretations](#) on this topic in its latest recommendations, available on the [ICAO TAB website](#).

Aeroplane operators seeking to purchase CEEUs to meet their CORSIA offsetting requirements are recommended to check the ICAO document "CORSIA Eligible Emissions Units". Only **units contained in the listed programme registry(ies), and labelled accordingly, are eligible for CORSIA.**

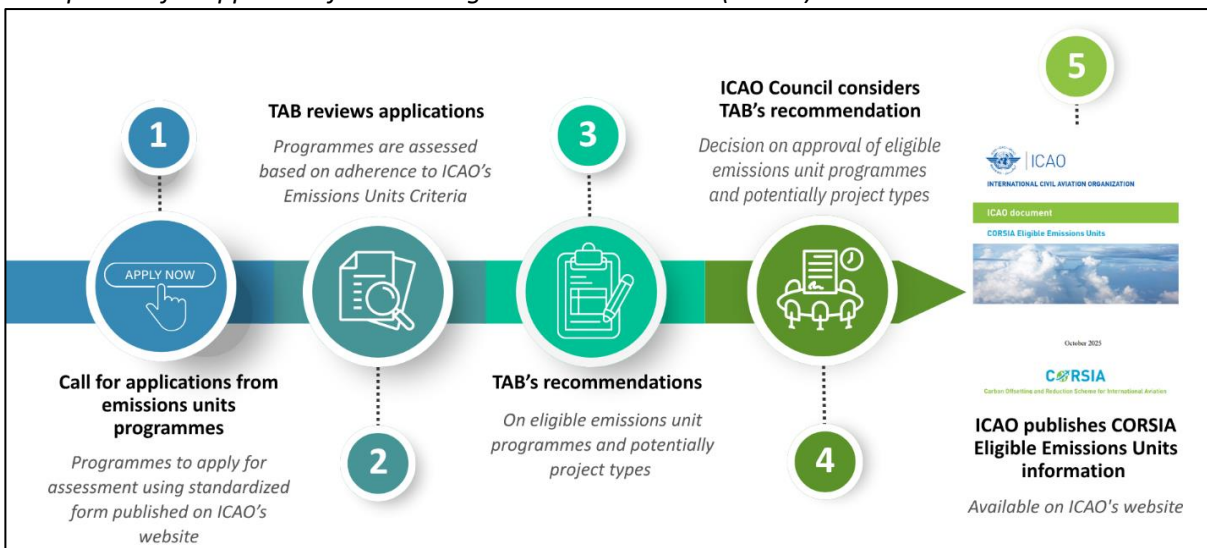
2026 TAB assessment cycle

ICAO received applications from **25 organizations** seeking to supply CEEUs to the **2027-2029 compliance period** (part of the CORSIA second phase). This is the highest number of applications received to date, reflecting the strong interest among such organizations in supporting the implementation of CORSIA and signaling that the number of CEEUs is expected to continue to grow.

Successful applicants from this cycle may also be recommended for the **2024-2026 compliance period**, boosting their potential contribution to the supply of CEEUs.

TAB is undertaking the assessment of these organizations throughout its 2026 assessment cycle. TAB will also continue to analyze the **potential emissions unit supply** and initiate the assessment of the **Paris Agreement Crediting Mechanism (PACM)**. The results of the 2026 TAB assessment cycle and its recommendations are expected for consideration by the **239th Session of the ICAO Council (October/November 2026)**. Detailed information is available on the [ICAO TAB website](#).

ICAO process for approval of CORSIA Eligible Emissions Units (CEEU):



Dashboard on CEEUs

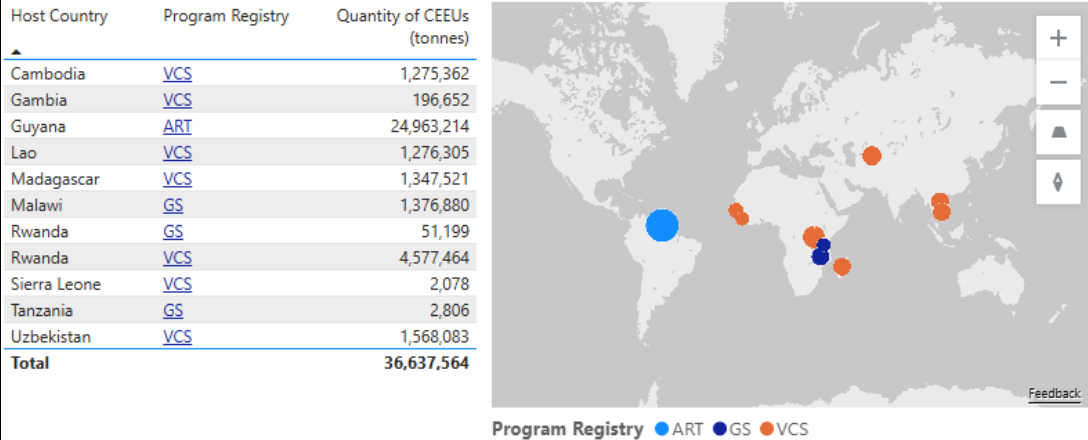
The **dedicated ICAO dashboard on the CORSIA website** continues to provide up-to-date information on CEEUs issued and labelled by programmes approved by the ICAO Council.

The dashboard offers key insights into the progress of CEEU issuance and is intended to support aeroplane operators in identifying emissions units that are eligible for compliance under CORSIA. Notably, a **growing share of issued CEEUs originates from emissions reduction projects located in and hosted by developing countries**, underscoring CORSIA's contribution to sustainable development and ensuring no country is left behind.

! The information presented in the dashboard is **sourced directly from programme-designated registries approved under CORSIA**. It is the responsibility of these programme registries, not national registries, to issue and label CEEUs, in accordance with the CORSIA Standards and Recommended Practices (SARPs) and the CORSIA Emissions Unit Eligibility.

CORSIA Eligible Emissions Units

(Issued by Programme Registries) – As of April 29, 2026



The information presented here is the amount of [CORSIA Eligible Emissions Units \(CEEUs\)](#) that have been issued by those emissions unit programmes approved by the ICAO Council to supply CEEUs for the CORSIA first phase (2024 – 2026 compliance period), extracted directly from public websites of the programmes' registries.

The quantities refer to units **verified, issued and labelled as CORSIA eligible by the programmes**, which may be used to comply with CORSIA offsetting requirements. The labelled units meet CORSIA criteria on avoidance of double claiming (e.g. Letter of Authorization by the host country). Some of the units may have already been cancelled in the programmes' registries. The quantity of CEEUs does not include any forecasted/in the pipeline units linked to a published Letter of Authorization by the host country.

Aeroplane Operators should contact the programmes directly for information on the market availability of those CEEUs.

CORSIA Eligible Fuels



As requested by the ICAO Assembly, ICAO is accelerating the analysis and approval of life cycle values for new fuel sources and pathways and their sustainability certification for CORSIA eligible fuels.

The **application period for new CORSIA Sustainability Certification Schemes (SCS)** (1 February – 15 March 2026) concluded with the application of one SCS: **Sustainable Biomass Program Ltd (SBP)**. The Sustainability Certification Schemes Evaluation Group (SCSEG), a subgroup of CAEP mandated with developing technical recommendations to the Council on the eligibility of SCSs, started its evaluation in accordance with the process described on the [ICAO website](#).

Key deadlines for SCS

By 30 April 2026

ICAO-approved SCSs must submit their **Annual Report for 2025** to ICAO (officeenv@icao.int) with all requested information as described in the [Reporting requirements for SCS Annual Report to ICAO document](#).

15 September and 31 October annually ICAO-approved SCSs should notify ICAO of **any changes to its System Documents** in advance. Urgent changes outside this period can be evaluated upon request. Changes should be disclosed using the form available on the [ICAO website](#).

Update 

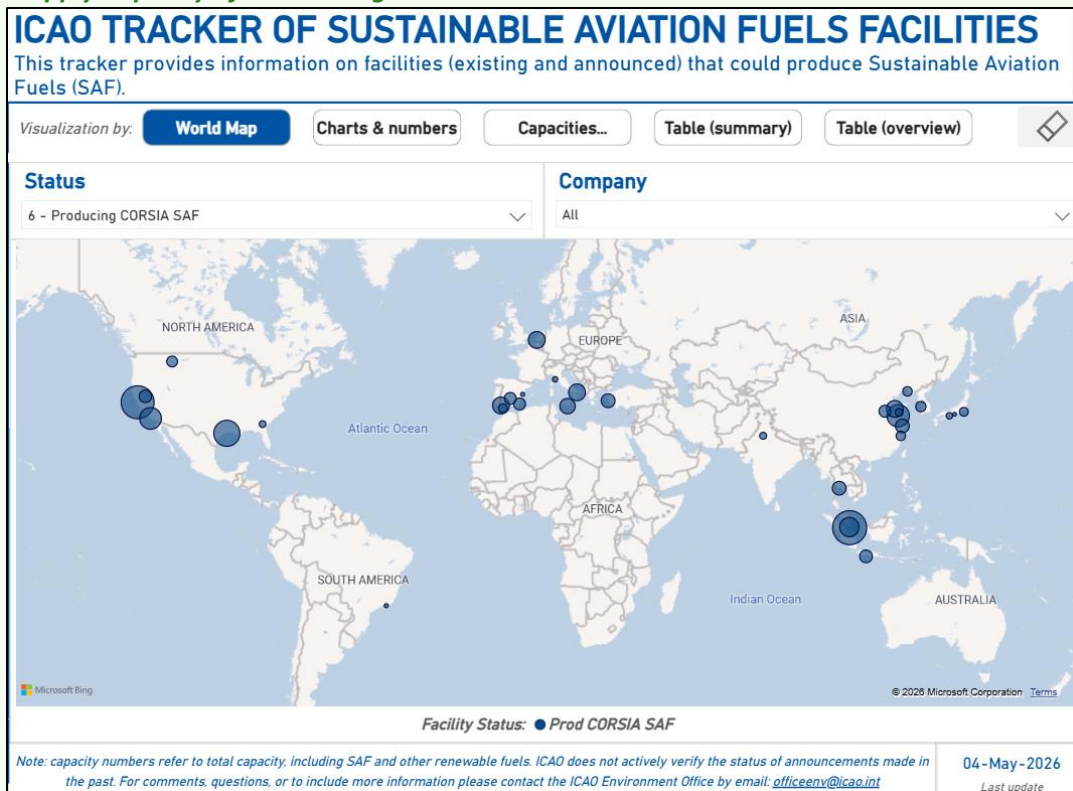
In March 2026, the ICAO Council also approved the update proposed by CAEP on the *ICAO Guidance on Policy Measures for Sustainable Aviation Fuels (SAF) Development and Deployment*. Following the Council’s decision, the updated document is now [available on ICAO’s website](#).



ICAO Cleaner Energy Tracker Tools

The [ICAO Cleaner Energy Tracker Tools](#) track various indicators related to aviation cleaner energies. In recent years, the Tracker Tools have recorded significant increases in the number of SAF policies adopted or under development, airports distributing SAF, approved SAF conversion processes, recognized feedstocks and batches of SAF certified under CORSIA, SAF volumes under offtake agreements, and announced SAF production facilities.

Supply Capacity of CORSIA Eligible Fuels



*Figures are indicative, based on publicly available information, and may evolve as projects progress.

Reporting new entrants on CORSIA Central Registry (CCR)

Starting with the reporting of 2025 CO₂ Emissions, States are requested to provide additional information through the CCR when reporting on their aeroplane operators' emissions: whether the operator qualifies as a new entrant in its exception period under the definition contained in Annex 16, Volume IV.

To support this, two new fields have been added to the CCR. More detailed guidance on how to complete these new fields is available in the updated [CCR Manual](#) and the [CCR Quick Guide](#).

The screenshot shows a web form titled "Enter CO2 Emissions Data (in tonnes)". It includes a dropdown menu for "Aeroplane Operators *" with "AO Test 1" selected. Below this, two new fields are highlighted with a green border:

- New Entrant Status ***
Does this aeroplane operator meet the definition of 'new entrant' as specified in Annex 16, Volume IV, Part I, Chapter 1. Definitions? Yes No
- Exception Period Status ***
Is this new entrant aeroplane operator currently within the exception period for offsetting requirements as defined in Annex 16, Volume IV, Part II, Chapter 3, 3.1.2? Yes No

At the bottom of the form, there is a field for "Total aggregated annual CO2 emissions for all State pairs subject to Offsetting Requirements" with a question mark icon.

2026 CORSIA Implementation deadlines

In accordance with **Appendix 1 to Annex 16, Volume IV**, States are required to report annual CORSIA-related information and data through the CCR. The **key CORSIA implementation deadlines for States in 2026 are highlighted below:**

1 January to 30 April 2026	Aeroplane operators compile 2025 CO ₂ emissions data to be verified by verification bodies.
By 30 April 2026	Aeroplane operators and verification bodies to submit to States the verified Emissions Reports and associated Verification Reports for 2025 CO ₂ emissions.
By 31 July 2026	States perform an order of magnitude check of the submitted 2025 CO ₂ emissions, including any filling of data gaps in case of non-reporting by aeroplane operators, consolidate all reported CO ₂ emissions data, and use the CCR to report to ICAO aggregated CO ₂ emission data and, if applicable, information on CORSIA eligible fuels.
By 30 November 2026	State checks the ICAO document “CORSIA Annual Growth Sector’s Factor (SGF)” and uses the 2025 SGF to calculate the 2025 offsetting requirements for the aeroplane operators and consequently, the States inform the aeroplane operators of their respective 2025 offsetting requirements. States to submit to ICAO, through the CCR, updates to the list of aeroplane operators that are attributed to that State, and updates to the list of verification bodies accredited in the State for CORSIA purposes.

CORSIA will continue to support all States cooperating under the **ACT-CORSIA programme** and in the spirit of **ICAO’s No Country Left Behind**.

ACT-CORSIA Buddy Partnership



On **17 and 18 March 2026**, the ICAO Secretariat organized the annual “*Training of Trainers*” sessions under the **ICAO ACT-CORSIA** (Assistance, Capacity-building and Training for CORSIA) programme’s Buddy Partnerships.

This training provided information to experts from 16 support-providing States about the 2026 CORSIA MRV tasks and deadlines as well as key updates regarding

the CORSIA implementation elements, CORSIA eligible fuels and CORSIA eligible emissions units, with a view to facilitate their training to the CORSIA focal points of 125 support-requesting States.

Since its launch in July 2018, the ICAO ACT-CORSIA Buddy Partnerships have been proven to be an extremely successful modality to provide training and assistance to support-requesting States on various aspects of CORSIA implementation. The results of the training activities thus far have been remarkable, **resulting in 99% of 2024 global emissions reported by States through the CCR in 2025.**



The CORSIA Verification Course offered by ICAO's Global Aviation Training (GAT) Office provides training on how to verify CO₂ Emissions Reports that have been prepared by aeroplane operators, in accordance with the provisions of the CORSIA SARPs contained in Annex 16, Volume IV.

Update 

In March 2026, the CORSIA Verification Course was updated with a new module on the verification of claims of emissions reductions from CORSIA Eligible Fuels made under CORSIA, in line with the guidance on this topic included in the fourth edition of Doc 9501 (Environmental Technical Manual), Volume IV, published in November 2025.

Click here 

For more information and registration.

In 2026, three additional CORSIA Training Courses will be made available through ICAO training, covering the following topics:

- **CORSIA Overview**
 - **CORSIA Eligible Fuels**
 - **CORSIA Eligible Emissions Units**
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More information on these courses will be provided in future issues of the CORSIA Newsletter and during the ICAO Aviation Climate Week 2026.

ICAO Aviation Climate Week



The ICAO Aviation Climate Week will take place from **2 to 4 June 2026** at ICAO Headquarters in Montréal, Canada. With the theme of "**One Global Path: Advancing Net-Zero Aviation**", the event will highlight the latest developments in all aviation environmental topics, as we move towards achieving net-zero carbon emissions by 2050.

ICAO invites experts and stakeholders involved in CORSIA implementation to attend the ICAO Aviation Climate Week 2026. This event will provide updates on CORSIA, insights into the future of the scheme and a great opportunity to stay informed and contribute to the discussion.



For more information on ICAO Aviation Climate Week 2026 and how to register.

ICAO presents UniCorner: Student Voices Shaping the Future of Sustainable Aviation!

UniCorner is an interactive initiative that is **showcasing innovative student perspectives** on sustainable aviation at the ICAO Aviation Climate Week 2026.

We invite you to share this opportunity across your networks — including university programmes, alumni communities, and anyone who may be interested. For more information, click [here](#).



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