

ENVIRONMENT



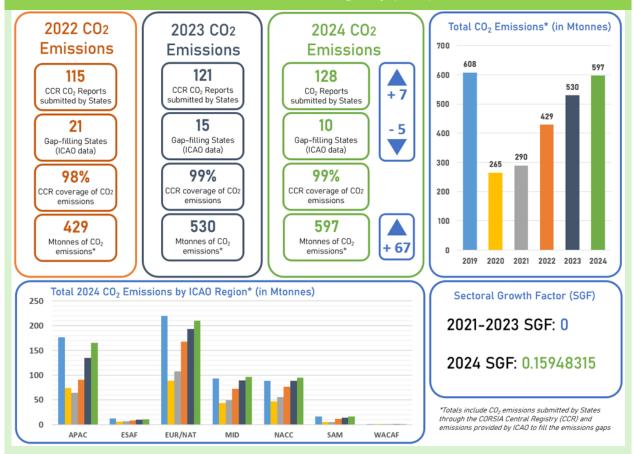
October 2025



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.

For more details on what CORSIA is click here

Unprecedented number of States reported 2024 CO₂ emissions through the CORSIA Central Registry (CCR)



Since 2019, Member States are implementing the CORSIA CO_2 Monitoring, Reporting and Verification (MRV) system, by which a high coverage of verified CO_2 emissions is reported annually by States to ICAO, which is a testimony of the success of CORSIA implementation and States' compliance.

In 2025, 128 States submitted their 2024 CO_2 emissions through the CCR, marking the highest numbers of reporting States. The reported 2024 CO_2 emissions totaled approximately 597 million tonnes, reflecting a 12.6% increase compared to 2023 levels. The number of gap-filling States decreased to a record low of 10 States in 2025, compared to 15 States for which ICAO had to fill the gap in the previous year.

In accordance with Annex 16, Volume IV, the ICAO Secretariat filled the CO₂ emissions gap for 10 States that did not submit data through the CCR and the Secretariat published the following ICAO documents:

• ICAO document CORSIA Annual Sector's Growth Factor (SGF): Using the 2024 CO₂ emissions data and 85% of the 2019 CO₂ emissions data (CORSIA baseline), the ICAO Secretariat calculated the 2024 Sector's Growth Factor and published the fourth edition of the ICAO document. The 2024 SGF value is 0.15948315. Each State is to use the SGF₂₀₂₄ value for the purposes of calculating the 2024 CO₂ offsetting requirements for each aeroplane operator attributed to it.

Part III of the ICAO document CORSIA Central Registry (CCR): Information and Data for Transparency, which contains 2024 CO₂ emissions aggregated for each State Pair and 2024 CO₂ emissions for Aeroplane Operators. The information and data in this document are based on the submissions of 128 States through the CCR, and data provided by ICAO to fill the emissions gap for 10 States that did not submit emissions data through the CCR in accordance with the CORSIA submission deadlines.

These ICAO documents are publicly available on the ICAO CORSIA website.

In line with Annex 16, Volume IV, Part II, Chapter 2, section 2.6, any revised 2024 CO_2 emissions report submitted to ICAO after the publication of these documents will not alter the information on the total sectoral CO_2 emissions or the Sector's Growth Factor (SGF) corresponding to year 2024 published by ICAO.

Calculation of 2024 CORSIA offsetting requirements

The calculation of the 2024 CORSIA offsetting requirements is undertaken by States as per the provisions contained in Annex 16, Volume IV, Part II, Chapter 3, on the basis of the following information:

- ICAO document "CORSIA Annual Sector's Growth Factor (SGF)", published by ICAO, containing SGF₂₀₂₄.
- Information compiled from 2024 Emissions Reports submitted by aeroplane operators attributed to the State.

By **30 November 2025**, States shall calculate and inform aeroplane operators of their 2024 offsetting requirements.

CORSIA Eligible Fuels – NEW ICAO Dashboard

ICAO new website and dashboard for CORSIA certified fuels are published to allow the visualization of the certified economic operators and CORSIA Eligible Fuel (CEF) batches information, based on the annual reports (2022-2024) from the CORSIA-approved Sustainability Certification Schemes (SCS). This dynamic <u>dashboard</u> will be updated each year based on the new SCS reports.



An aeroplane operator can reduce its CORSIA offsetting requirements in a given year by claiming emissions reductions from CORSIA Eligible Fuels (CEFs). In light of the CAAF/3 and Assembly request to accelerate the global scale-up of CEFs, **additional life cycle values for new feedstocks** are expected to be approved by the ICAO Council in November 2025. Once approved, relevant ICAO documents on CEFs will be updated and published on the CORSIA website.

ICAO Council approves CORSIA Eligible Emissions Units for 2027-2029



At its 236th session in October 2025, the ICAO Council accepted the recommendations of the Technical Advisory Body (TAB) from its 2025 assessment cycle, and approved the following **four programmes to become eligible to supply**

emissions units to the 2027-2029 compliance period, which is part of the CORSIA second phase:









American Carbon Registry

Architecture for REDD+ Transactions **Gold Standard**

Verified Carbon Standard

The Council also approved to extend the vintage date general eligibility parameter for all CORSIA Eligible Emissions Units for use in the 2027-2029 compliance period, covering those units issued in respect of emissions reductions that occurred from 1 January 2021 through 31 December 2029.

Regarding the **2024-2026 compliance period (CORSIA first phase)**, the Council **approved the following two additional programmes** to become eligible (eight eligible programmes in total):





Premium Thailand Voluntary Emission Reduction Program

The updated ICAO document *CORSIA Eligible Emissions Units* with the list of approved eligible programmes for the CORSIA first phase (2024-2026 period) and the second phase (2027-2029 period), and their respective scopes of eligibility will be soon made available on the ICAO CORSIA website.

The ICAO approval of the first batch of eligible units for the CORSIA second phase and additional units for the first phase gives confidence to aeroplane operators that more units will be eligible to cover their offsetting requirements under CORSIA. This ICAO decision also provides timely market signals for investments in programmes and activities. ICAO continues to encourage States to issue the Letter of Authorization to ensure the availability of CORSIA eligible emissions units.

The table below presents a summary of the programmes and their CORSIA eligible emissions units approved by the ICAO Council to date:

Programme	2021 -2023 Compliance Period (Pilot Phase)	2024 -2026 Compliance Period (First Phase)	2027 – 2029 Compliance Period (in Second Phase)
American Carbon Registry	2016 – 2023 units ^{1,2}	2021 – 2026 units ^{1,2}	2021 – 2029 units ^{1,2}
Architecture for REDD+ Transactions	2016 – 2023 units ^{1,2}	2021 – 2026 units ^{1,2}	2021 – 2029 units ^{1,2}
BioCarbon Fund Initiative for Sustainable Forest Landscapes	2016 – 2020 units ¹	Conditionally eligible ³	
Cercarbono		Conditionally eligible ³	
China Certified Emission Reduction	2016 – 2020 units ¹		
Clean Development Mechanism	2016 – 2020 units ¹		
Climate Action Reserve	2016 – 2023 units ^{1,2}	2021 – 2026 units ^{1,2,}	
Forest Carbon Partnership Facility	2016 – 2020 units ¹	Conditionally eligible ³	
Global Carbon Council	2016 – 2020 units ¹	2021 – 2026 units ^{1,2,}	
Gold Standard	2016 – 2023 units ^{1,2}	2021 – 2026 units ^{1,2,}	2021 – 2029 units ^{1,2}
Isometric		2021 – 2026 units ^{1,2,}	
Joint Crediting Mechanism between Japan and Mongolia	Conditionally eligible ³		
SOCIALCARBON	2016 – 2020 units ¹		
Thailand Voluntary Emission Reduction Programme		2021 – 2026 units ^{1,2,}	
Verra Verified Carbon Standard / Jurisdictional Nested REDD Programme	2016 – 2023 units ^{1,2}	2021 – 2026 units ^{1,2,}	2021 – 2029 units ^{1,2}

Note: All Eligible Emissions Units must be generated from an activity that that started its first crediting periods in 2016 or later.

TAB will continue its assessment of material changes submitted by three programmes (*BioCarbon Fund Initiative for Sustainable Forest Landscapes, Forest Carbon Partnership Facility and Global Carbon Council*) on their eligibility for the CORSIA first phase (2024-2026 period), and its recommendations will be considered by the 237th Session of the Council in March 2026. TAB will also consider progress regarding the **Paris Agreement Crediting Mechanism (PACM)** and undertake an assessment of the mechanism once it is operational.

¹Subject to various exclusions as set out in the relevant section of the ICAO document titled "CORSIA Eligible Emissions Units".

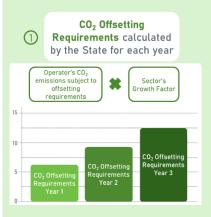
² Units with vintages from 2021 onward have specific requirements relating to host-Party attestations.

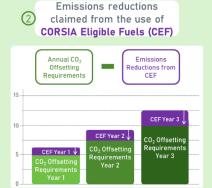
³ Pending further actions by the Programme or under assessment

2026 Call for Applications – In early 2026, ICAO plans to open a call for applications for the 2026 TAB assessment to make its recommendations on the eligibility of programmes for the 2027-2029 compliance period. Successful programmes may also be approved retroactively for the first phase, which is well before the deadline (31 January 2028) for aeroplane operators to cancel CORSIA Eligible Emissions Units.

CORSIA Offsetting requirements – How to calculate them?

CORSIA provides for a three-step approach to determine an operator's offsetting requirements for a three-year compliance period:







- **○** Calculation of operator' annual CO₂ offsetting requirements
 - → From 2021 to 2032, for each year of a compliance period, the State calculates the operator's annual offsetting requirements (in tonnes) by multiplying the operator's annual CO₂ emissions subject to offsetting requirements, as reported in the operator's verified Emissions Report, by the annual Sector's Growth Factor, as published by ICAO.

Notes: The operator must estimate its annual CO_2 emissions subject to offsetting requirements on the assumption that <u>all fuel is conventional</u> even if part (or all) of it qualifies as CEF.

For 2033-2035, the calculation of annual offsetting requirements takes into account both the Sector's Growth Factor and the operator's individual growth factor for a specific year.

- The State **informs** the operator of its annual offsetting requirements for a specific year by 30 November of the following year; for example, the deadline for 2024 offsetting requirements is 30 November 2025.
- ② Claiming of emissions reductions from the use of CEF
 - The operator monitors the use of CEF and calculates the resulting emissions reductions (in tonnes). It compiles CEF-related information, in accordance with Annex 16, Volume IV, Appendix 5, Table A5-2, in a supplement to its annual Emissions Report(s) and arranges for the verification of this information by an accredited verification body. The operator can decide when to make CEF claims, i.e., annually, biannually, or once at the end of a compliance period.

- The operator and the verification body **submit the verified CEF-related information** to the authority of the operator's State of attribution.
- The State **deducts** the amount of claimed emissions reductions from the use of CEF from the annual offsetting requirements calculated in Step 1. The deduction can be done *annually*, biannually, or once at the end of a compliance period depending on the operator's frequency of reporting.

3 Determination of operator's total final CO₂ offsetting requirements

- → The State **adds up** the remaining offsetting requirements (annual offsetting requirements claimed emissions reductions from the use of CEF) for each year of the compliance period to calculate the operator's **total final CO₂ offsetting requirements** (in tonnes) for the compliance period.
- The State **informs** the operator of its total final offsetting requirements by 30 November of the year following the last year of the compliance period; for example, the deadline for the first phase (2024-2026) is **30 November 2027**.

The operator has to meet its total final CO₂ offsetting requirements (as calculated in step 3 above) through the **purchase and cancelation** of an equivalent amount of **CORSIA eligible emissions units** and to **report** on these cancelations to its State of attribution. Each emissions unit corresponds to a **reduction** of 1 tonne of CO₂ emissions.

Aeroplane operators can use only **eligible emissions units** to offset CO₂ emissions under CORSIA and these can be purchased from the carbon market, once they have been authorized by the host country.

ICAO at UNFCCC COP30

The <u>2025 United Nations Climate Change Conference</u>, also known as **COP30**, will be held in Belem, Brazil, from 10 to 21 November 2025, under the Presidency of Brazil. ICAO will actively participate in the COP30, including through submissions and statements, to inform Parties and relevant stakeholders of the recent developments and achievements by ICAO and its Member States on international aviation and climate change including the **outcomes of the 42nd Session of the ICAO Assembly**.

On the opening day of COP 30, ICAO will be organizing a side event on "International Aviation and SDG7: Accelerating the Global Clean Energy Transition Skyward" (Side-event Room 4, Blue Zone, from 18:30 to 20:00 on 10 November 2025).

The key topics related to aviation at COP30 will include: the acceleration of sustainable fuels and clean energy transition; CORSIA and Article 6 of Paris Agreement in particular the issuance of Letter of Authorization for CORSIA Eligible Emissions Units; and matters related to climate financing and aviation taxation.

As requested by the 42nd Session of the Assembly, ICAO actively encourages governments hosting activities that generate CORSIA Eligible Emissions Units (as approved by the ICAO Council) to issue the Letters of Authorization which will facilitate the access and availability of those units to aeroplane operators. ICAO will promote its efforts and achievements to decarbonize international aviation and express a clear concern regarding proposals to use international aviation as a potential source for the mobilization of revenue for climate finance to other sectors, as requested by the Assembly.

ICAO invites all States and stakeholders to connect to identify opportunities for collaboration during your COP30 events and initiatives. ICAO's outreach activities at COP30, and the relevant documentations are available on the dedicated ICAO COP30 webpage.

CORSIA Capacity Building



ACT-CORSIA is the ICAO **A**ssistance, **C**apacity Building and **T**raining programme on **CORSIA** to provide States with CORSIA implementation support. It was established in July 2018 and encompasses the **CORSIA Buddy Partnerships**, examples of good practices for CORSIA implementation, frequently asked questions, publications, videos and more. For a complete list of activities click **here**.

The ACT-CORSIA Buddy Partnerships are a cornerstone for the robust CORSIA implementation, and they have been proven to be an extremely successful modality to provide training and assistance to support-requesting States on various aspects of CORSIA implementation.

Under the partnerships, technical experts supplied by supporting States work together with the CORSIA focal points of requesting States to provide on-site training, and to closely follow-up on the preparation and implementation of the requesting States' CORSIA MRV system. The results of the training activities thus far have been remarkable, with a record of 128 States submitting 2024 CO₂ emissions reports, resulting in 99% of global emissions reported through the CCR.

In October 2025, **five additional support-requesting States** (Dominica, Grenada, Saint Kitts and Nevis, Saint Lucia, and Saint Vincent and the Grenadines) have joined the ACT-CORSIA Buddy Partnerships to

be supported by Canada, totalizing **141 participating States in the programme** with 16 supporting States and 125 requesting States.

In 2025, the focus of the training under the ACT-CORSIA Buddy Partnership has been the MRV tasks in light of lessons learned from the past six years of the MRV implementation, as well as the developments regarding CORSIA Eligible Fuels and CORSIA Eligible Emissions Units.

More information can be found here.

The <u>Leaflet for CORSIA Focal Points</u>, provides information and useful links that will assist State's focal points in the implementation of CORSIA.



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 Standards and Recommended Practices (SARPs) contained in Annex 16, Volume IV.

The CORSIA Verification Course has been updated to provide information on verification requirements as per the upcoming second edition of Annex 16, Volume IV, applicable from 1 January 2024.

Click here for more information and registration.

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

- CORSIA Overview
- CORSIA Eligible Fuels
- CORSIA Eligible Emissions Units

More information on these courses will be provided in future issues of the CORSIA Newsletter

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