



ICAO



ICAO AVIATION CLIMATE WEEK 2026

MONTRÉAL, CANADA | 2 - 4 JUNE



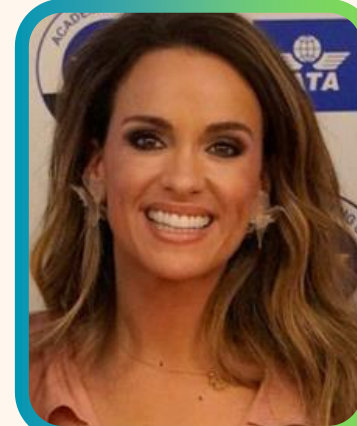
Session 11: Aviation Taxation for Environmental Purpose



**Hiwot Mosisa
Deressa**

Representative of Ethiopia to ICAO

Moderator



**Lígia da
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Head of Tax Policy,
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Association (IATA)



**Diane
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Chief Executive Officer Barbados of
BAASEC and Deputy Chairman of
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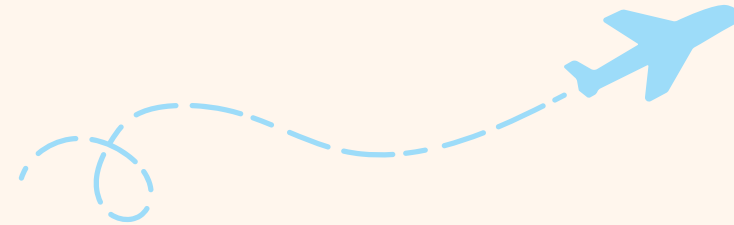


**Eric
Ntagengerwa**

Head of Transport and Mobility Division,
African Union Commission

Session 11: Aviation Taxation for Environmental Purpose

Snapshot of **ICAO** Progress



Tetsuya Tanaka

Acting Deputy Director, Environment and Cleaner Energy, ICAO

CORSIA vs Aviation Taxation

CORSIA



Direct environmental benefits



Accommodates Special circumstances and respective capabilities of States



Cost-effective



Aviation CO₂ emissions are accounted for only once



Minimizes market distortion



Administrative simplicity



- No direct environmental benefits
- Diverts financial resources from aviation decarbonization
- Negative impact on connectivity and socio-economic development



Outcomes of the 42nd ICAO Assembly

Resolution A42-21 – Climate Change (2025)

Para
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While recognizing that no effort should be spared to obtain means to support the reduction and stabilization of CO₂ emissions from all sources and emphasizing the **need for significant financial resources** to achieve aviation's clean energy transition and the LTAG, urges that ICAO and its Member States express a **clear concern**, through the UNFCCC and other relevant processes, **on the use of international aviation as a potential source for the mobilization of revenue for climate finance to the other sectors**, in order to ensure that international aviation would not be targeted as a source of such revenue in a disproportionate manner;

Resolution A42-22 – CORSIA (2025)

Para
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Determines that the **CORSIA is 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**;



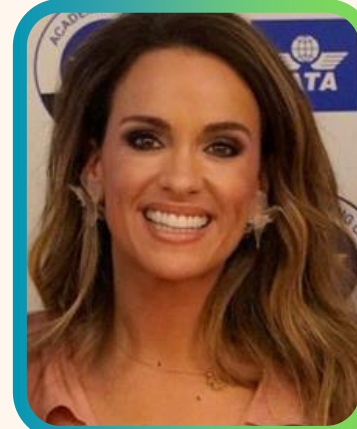
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Thank You

