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## **ASSEMBLY — 41ST SESSION**

### **REPORT OF THE EXECUTIVE COMMITTEE ON AGENDA ITEM 18**

(Presented by the Chairperson of the Executive Committee)

The attached report on Agenda Item 18 has been approved by the Executive Committee. Resolution 18/1 is recommended for adoption by the Plenary.

*Note.— After removal of this covering sheet, this paper should be inserted in the appropriate place in the report folder.*

(22 pages)

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**Agenda Item 18: Environmental Protection – Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)**

18.1 At its third, fourth and fifteenth meetings, the Executive Committee considered the subject of environmental protection on the basis of progress reports by the Council on the implementation of Carbon Offsetting and Reduction Scheme for International Aviation (CORSA) (WP/370) and considered the Council's proposals to update Assembly Resolution A40-19, *Consolidated statement of continuing ICAO policies and practices related to environmental protection – CORSA* (WP/371). In addition, there were 16 papers submitted by States and Observers: WPs 169, 174, 181, 211, 427, 432, 433, 437, 465, 468, 469, 485, 487, 495 Revision No. 1, 568, and 581.

18.2 The Chairperson gave the floor to the representative of IATA, who informed the Committee of the withdrawal of WP/467 while expressing the support of the organization for the implementation of CORSA. The withdrawal of the WP was within the spirit of ensuring unity in an agreement under ICAO for CORSA as the only economic measure to manage the carbon footprint of international aviation.

18.3 In WP/370, the Council reported on progress made by ICAO since the 40th Session of the Assembly regarding CORSA, including the updates of CORSA-related Standards and Recommended Practices (SARPs) and other relevant implementation elements, and the implementation support provided under the ICAO Assistance, Capacity-building and Training for CORSA (ACT-CORSA) programme, as well as the 2022 periodic review of CORSA.

18.4 In WP/371, the Council submitted a proposal for the revisions of Resolution A40-19, in light of the developments since the last Assembly, including its recommendations emanating from the 2022 CORSA periodic review with the technical contribution of the Committee on Aviation Environmental Protection (CAEP), including the changes to the CORSA baseline and the use of sectoral and individual growth factors, for calculation of an aeroplane operator's offsetting requirements under CORSA.

18.5 In WP/468, China explained its proposal on the implementation of CORSA through nationally determined plans, and the development of CORSA periodic review methodologies. The paper expressed the view that to avoid any market distortions due to CORSA, and to improve the effectiveness of CORSA implementation, a framework of nationally determined plans to implement CORSA should be put in place to enable each State to define its own implementation rules and framework, which would be subject to an ICAO technical review. On the CORSA periodic review, the paper proposed the establishment of a working group on CORSA review, which would propose a system of assessment indicators based on the guiding principles for the design and implementation of market-based measures (MBMs) (Annex to A40-18).

18.6 In WP/469, China elaborated its positions and recommendations on goals and measures for international aviation CO<sub>2</sub> emissions reductions. In relation to CORSA, the paper expressed the view that the current CORSA implementation programmes and standards based on ICAO's goal of carbon neutral growth from 2020 onward are inconsistent with the international laws and basic principles of global climate governance, and that without developed countries fulfilling their international obligations under the United Nations Framework Convention on Climate Change (UNFCCC) through ICAO, developing countries would be deprived of fair opportunities to develop.

18.7 In WP/487, Dominican Republic elaborated on the progress made relating to climate change and its initiatives to comply with the ICAO Standards and Recommended Practices (SARPs) for CORSA. The paper expressed support for the continuation of capacity building in States for the development of environment projects that meet the CORSA emissions unit criteria. The paper also proposed that the

Assembly promote concrete actions for access to financing and technology transfer for developing States, mainly for projects under CORSIA.

18.8 In WP/433, India explained its views on the CORSIA periodic review and elaborated on what the Council could take into consideration in future CORSIA reviews. In particular, the paper proposed the improvement of the CORSIA reviews, using the guiding principles for MBMs listed in the Annex to Assembly Resolution A40-18. The paper also made other recommendations for the Council, including to address the adverse impact of the factors such as the COVID-19 pandemic on the growth of the international civil aviation sector through assessment of the CORSIA baseline, and sectoral and individual growth factors, as well as including the issue of safeguards in the design of CORSIA and its assessment.

18.9 In WP/568, New Zealand highlighted that the ambition of CORSIA should be retained or strengthened, and the baseline should ensure that offsetting occurs in the coming years. The paper expressed the view that CORSIA could play a role towards the implementation of an LTAG.

18.10 In WP/169, Russian Federation, while expressing its views on a long-term aspirational goal for international aviation (LTAG, refers to Agenda Item 17), also discussed the potential link of an LTAG with CORSIA. In this context, the paper claimed that CORSIA implementation is not compatible with the future implementation of an LTAG primarily because of CORSIA's reliance on emissions units that originate from outside the aviation sector, leading to the outflow of capital from the industry that inhibits modernization and the achievement of an LTAG. The paper further expressed its view for the need of an evolutionary transition from CORSIA to implementing activities under an LTAG, and also expressed the proposal for calling upon the Member States to opt out of using regional market-based measures, which are based on trading CO<sub>2</sub> emission quotas, for international civil aviation.

18.11 In WP/432, the United States expressed its support for the continued implementation of CORSIA as a critical element of ICAO's basket of measures to address international aviation's climate impacts. The paper expressed that ICAO should affirm CORSIA's climate ambition, commitment and credibility as the industry recovers from the COVID-19 pandemic. In this context, the paper emphasized that ICAO should establish a clear and certain baseline for all remaining phases of CORSIA that does not backtrack from ICAO's goal of carbon neutral growth from 2020 onward. The paper also outlined its views on the potential link between the CORSIA monitoring, reporting and verification (MRV) system and the need for the tracking/monitoring of the use of Sustainable Aviation Fuel (SAF) as it is increasingly deployed globally.

18.12 In WP/465, the 54 Member States<sup>1</sup> of the African Civil Aviation Commission (AFCAC) highlighted the implementation of CORSIA by the African Member States. The paper expressed the view that CORSIA remains the only global market-based measure for international aviation emissions. The paper also elaborated on the challenges of the industry in Africa as result of the COVID-19 pandemic, and expressed views on possible changes to design elements of CORSIA. In particular, it proposed the removal of the individual growth factor; use of 2019 emissions for the CORSIA baseline after the pilot phase instead of the average of 2019 and 2020; and maintaining the exemption from offsetting requirement for least developed countries (LDCs), landlocked developing countries (LLDCs) and small island developing States (SIDS). In relation to the CORSIA periodic review, the paper proposed that the Council define a clear scope and

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<sup>1</sup> Algeria, Angola, Benin, Botswana, Burkina Faso, Burundi, Cameroon, Cabo Verde, Central African Republic, Chad, Comoros, Congo, Côte d'Ivoire, Democratic Republic of the Congo, Djibouti, Egypt, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Kenya, Lesotho, Liberia, Libya, Madagascar, Malawi, Mali, Mauritania, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Sao Tome and Principe, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sudan, Togo, Tunisia, Uganda, United Republic of Tanzania, Zambia and Zimbabwe

methodology. The paper expressed support for ACT-CORSIA activities and underscored the need for continuous support on capacity building to African States.

18.13 In WP/485, Argentina, supported by three LACAC Member States: Costa Rica, Ecuador and Dominican Republic, outlined the actions taken to implement CORSIA. The paper emphasized the challenges associated with the lack of accredited verification bodies in the region and the additional challenges in relation to the cancelation of on-site verifications as result of travel restrictions due to the COVID-19 pandemic. The States proposed that ICAO encourage the accreditation of more verification bodies to ensure the timely fulfillment of States' and operators' CORSIA-related MRV requirements. The paper also supported the ACT-CORSIA activities and underscored the importance to continue the capacity-building activities, particularly in developing States.

18.14 In WP/495 Revision No. 1, Canada, Japan, Kenya, Mexico, Norway, Republic of Korea, Rwanda, Switzerland, Türkiye, the United Kingdom, the United States of America and the European Union and its Member States, and co-sponsored by Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Georgia, Iceland, Republic of Moldova, Monaco, Montenegro, North Macedonia, San Marino, Serbia and Ukraine encouraged the Assembly to seek to maximise the environmental ambition of CORSIA to ensure the Scheme's continued credibility and the positive reputation of ICAO and its flagship climate scheme globally, while carefully balancing ambition and practicality so as not to overburden the aviation industry, which is still recovering from COVID-19 pandemic, and avoiding making broader changes to its design. They also encouraged States that have not yet joined CORSIA to voluntarily join.

18.15 In WP/181, States that make up the Central American Corporation for Air Navigation Services (COCESNA)<sup>2</sup> expressed their support for the on-going implementation of CORSIA, highlighting the voluntary participation of additional States despite their low contribution to global emissions and the negative impacts of COVID-19 pandemic. The paper emphasized the need for continuous technical support and further guidance to facilitate the implementation of CORSIA.

18.16 In WP/437, Czechia on behalf of the European Union (EU) and its Member States,<sup>3</sup> the other Member States of the European Civil Aviation Conference (ECAC),<sup>4</sup> and EUROCONTROL expressed their support for the on-going implementation of CORSIA, highlighting the voluntary participation of all 44 ECAC States from the pilot phase as an indication of their commitment to the successful implementation of the Scheme, while also noting the importance of the continued ACT-CORSIA programme. The States outlined their views on the CORSIA period review, emphasizing that the review is a method to ensure that CORSIA remains fit for purpose throughout its operation and in line with climate policy worldwide, including the level of ambition of CORSIA, while more fundamental considerations could be covered in later reviews. The States also expressed the view that the Assembly should reaffirm a CORSIA baseline from 2024 with the same level of ambition of CORSIA as the one originally agreed in the Assembly Resolution A40-19. The States also proposed that the Council should take the necessary measures to ensure that double counting of emissions reduction does not occur between CORSIA and nationally determined contributions under the Paris Agreement.

18.17 In WP/427, Egypt, Oman, Qatar, Saudi Arabia, Sudan, Tunisia, United Arab Emirates, Yemen and supported by the Arab Civil Aviation Organization (ACAO) expressed their support for the on-going implementation of CORSIA noting the importance of the continued ACT-CORSIA programme, and

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<sup>2</sup> Belize, Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua

<sup>3</sup> Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden

<sup>4</sup> Albania, Armenia, Azerbaijan, Bosnia and Herzegovina, Georgia, Iceland, Republic of Moldova, Monaco, Montenegro, North Macedonia, Norway, San Marino, Serbia, Switzerland, Türkiye, Ukraine and the United Kingdom

explained their views regarding changes to some CORSIA design elements. In particular, the paper supported the adoption of 2019 emissions level as the baseline for all CORSIA phases (2021 to 2035) highlighting the need to avoid any financial burden on States and aeroplane operators. The States also proposed the removal of the aeroplane operator's individual growth factor, while maintaining only the sector's growth factor, for the duration of CORSIA. The States reaffirmed their view that CORSIA is the only global market-based measure to ensure that the international aviation CO<sub>2</sub> emissions be accounted for only once. The States also highlighted the need to establish a systematic CORSIA periodic review methodology/mechanism. With regard to the "Level of Ambition", CORSIA's goal is not tied to any specific amount of offsetting requirements, but it aims to achieve the carbon neutral growth goal by keeping the net emissions at the baseline level (whatever the baseline is). Therefore, offsetting obligations being lower than the ones expected at the time of adopting CORSIA should not be seen as lowering to the scheme ambition.

18.18 In WP/174, Guyana and supported by Argentina, Costa Rica, El Salvador, the Dominican Republic, Guatemala, Panama and Uruguay highlighted the progress in Guyana for contributing to the implementation of CORSIA through the development of a national legal basis and its voluntary participating in the Scheme. The paper also highlighted the vulnerability of SIDS to the impacts of climate change, and the importance of the continuation of training activities under the ACT-CORSIA programme.

18.19 The Committee noted information papers WP/211 by Oman regarding its experience with the implementation of CORSIA and WP/581 by Seychelles on its approach to mitigating CO<sub>2</sub> emissions from aviation.

18.20 China presented orally certain amendments to the draft Resolution, requesting also to attach them to the report. These amendments, which were not supported by a majority of States, are contained in the Attachment to this report.

18.21 At the request of the Chairperson, the Secretariat noted that the Council's proposal aims to maintain the necessary and delicate balance between the CORSIA design elements, in terms of the effects on operators from growing economies, while ensuring the overall level of ambition and relevancy of CORSIA in the future as the only scheme for international aviation. The Secretariat provided the following clarifications:

- a) regarding the CORSIA baseline, the use of a percentage of 2019 CO<sub>2</sub> emissions will affect both the level of ambition in terms of total offsetting requirements under CORSIA until 2035, and the starting year of the offsetting, depending on the COVID recovery and future growth scenarios. The Council's proposal of 85 percent of 2019 emissions as the baseline from 2024 onwards was made in light of expecting the start of the offsetting from the first phase of CORSIA; and
- b) regarding the sectoral and individual growth factors, it was explained that their use defines how the total offsets under CORSIA would be distributed to each aeroplane operator. The Council's proposal of using 100 percent sectoral for the period 2021-2032, and 85 percent sectoral and 15 percent individual for the period 2033-2035 provides a balancing compensation for the increased offsetting requirements due to the proposed new CORSIA baseline.

18.22 The Committee observed that a number of WPs referred to the efforts of ICAO and its Member States and industry for the robust implementation of CORSIA and increasing States' voluntary participations in CORSIA. In this regard, the Committee acknowledged the substantial progress achieved by the Organization since the last Assembly for the robust implementation of CORSIA. The Committee welcomed the increasing number of States that voluntarily participate in CORSIA, including the latest

announcements for the voluntary participation of Sierra Leone and Seychelles bringing the total number of participating States to 117, and encouraged other States to do so as soon as possible.

18.23 The Committee welcomed the continued progress of the ICAO ACT-CORSIA programme with the contributions and engagement of Member States, and requested States to continue to engage in, and support the programme.

18.24 Regarding the role of CORSIA as the only global scheme, the Committee highlighted paragraph 18 of the draft Assembly Resolution text attached to WP/371, which clearly states that “*the CORSIA is the only global market-based measure applying to CO<sub>2</sub> emissions from international aviation so as to avoid a possible patchwork of duplicative State or regional MBMs, thus ensuring that international aviation CO<sub>2</sub> emissions should be accounted for only once*”.

18.25 Regarding the CORSIA baseline after the pilot phase (from 2024 to 2035), the Committee noted different views. Some States preferred maintaining the 2019 emissions level beyond the pilot phase until 2035, while others supported the Council proposal to use 85 per cent of 2019 emissions. In relation to the use of the sectoral and individual growth factors from 2030 onwards, some States supported the Council proposal, while others asked for the full removal of the individual growth factor from CORSIA.

18.26 The Committee discussed the revised Assembly Resolution A40-19 attached to WP/371, which contained the proposal by the ICAO Council on the CORSIA baseline after the pilot phase (i.e. 85 per cent of 2019 emissions) from 2024 to 2035, and revisions to the use of the individual growth factor from 2030 onwards, recognizing that the proposal is a compromise achieved by the Council to maintain the necessary but delicate balance among the CORSIA design elements, while maintaining its integrity and level of ambition. The Committee noted that the Council’s proposal provided a middle ground that tried to address the divergent views of States in a balanced way.

18.27 Regarding the future periodic reviews of CORSIA, several States supported the proposal by a State to update paragraph 17 of the draft Assembly Resolution text to request the Council to develop a methodology and timeline to conduct the reviews. Other States expressed the view that although this proposal was a good idea, they would prefer to maintain the draft Assembly Resolution text as it is.

18.28 In considering the revised Assembly Resolution A40-19 on CORSIA proposed in the Appendix to WP/371, and while noting the views expressed by some States to maintain the draft Assembly Resolution text without any change, the Committee agreed as a compromise to change the draft Assembly Resolution text in operative paragraph 17 to request the Council to define a methodology and timeline to conduct future CORSIA periodic reviews, with the understanding this would be the only change introduced to the text. This change will enable the Council to develop a necessary methodology and timeline for its undertaking of future CORSIA reviews. The decision was received by acclamation by the meeting.

18.29 The Committee agreed to recommend that the Assembly adopt the following Resolution:

**Resolution 18/1: Consolidated statement of continuing ICAO policies and practices related to environmental protection - Carbon Offsetting and Reduction Scheme for International Aviation (CORSA)**

*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 (CORSA) 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;

*Recognizing* that ICAO is the appropriate forum to address emissions from international aviation, and the significant amount of work undertaken by the Council, its Climate and Environment Committee (CEC), its Technical Advisory Body (TAB) and its Committee on Aviation Environmental Protection (CAEP) to support the implementation of CORSA;

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

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

*Welcoming* the progress made for the development and update of ICAO CORSA 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 CORSA;

*Also welcoming* the establishment by the Council of the Technical Advisory Body (TAB), with the mandate to make recommendations to the Council on the CORSA 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 CORSA, in particular through the ICAO Assistance, Capacity-building and Training for CORSA (ACT-CORSA) programme that includes the organization of seminars, development of outreach materials, and establishment of CORSA partnerships among States, which have been instrumental to the successful implementation of MRV requirements by States and reporting of annual CO<sub>2</sub> emissions to the CORSA Central Registry;

*Welcoming* the increasing number of announcements by Member States of their intention to voluntarily participate in CORSA in the pilot phase from 2021, with the voluntary participation of 88 States for 2021, 107 States for 2022, and 115 States for 2023;

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

*Recalling* the decision of the Council (June 2020) on the use of 2019 emissions instead of 2020 emissions for the implementation of relevant CORSIA design elements (i.e., CORSIA baseline, reference year for calculating an aeroplane operator's offsetting requirements, and new entrant threshold) during the pilot phase, in light of the COVID-19 pandemic and providing safeguard against inappropriate economic burden on aeroplane operators;

*Recognizing* the completion of the 2022 periodic review of CORSIA by the Council with the technical contribution of CAEP, including the analyses on the impact of the COVID-19 pandemic and its CO<sub>2</sub> recovery scenarios on CORSIA baseline beyond the pilot phase;

*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 CO<sub>2</sub> emissions should be accounted for only once;

*Emphasizing* that the decision by the 39th Session of the Assembly to implement the CORSIA 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;

*Recognizing* that the work related to CORSIA 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 UNFCCC and ICAO on the development of CDM methodologies for aviation;

*Recognizing* that this Resolution does not set a precedent for or prejudice 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 A41-xx: *Consolidated statement of continuing ICAO policies and practices related to environmental protection - General provisions, noise and local air quality* and Resolution A41-xx: *Consolidated statement of continuing ICAO policies and practices related to environmental protection – Climate change*, supersede Resolutions A40-17, A40-18 and A40-19 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 CO<sub>2</sub> emissions from international aviation, including aircraft technologies, operational improvements, sustainable aviation fuels and CORSIA, and *affirms* the preference for the use of aircraft technologies, operational improvements and sustainable aviation 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 fuels may not deliver sufficient CO<sub>2</sub> emissions reductions to address the growth of international air traffic, in time to achieve the global aspirational goal of keeping the global net CO<sub>2</sub> emissions from international aviation from 2020 at the same level;
4. *Emphasizes* the role of CORSIA to complement a broader package of measures to achieve the global aspirational goal, without imposing inappropriate economic burden on international aviation;
5. *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 CO<sub>2</sub> 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 fuels be taken by Member States and reflected in their action plans to address CO<sub>2</sub> 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 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), so that all elements of the basket of measures are reflected;
7. *Requests* 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. *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:

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- 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 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; and
  - 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. *Recalls* its decision at the 39th Session that the CORSIA shall apply to all aeroplane 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. *Recalls* its decision at the 39th Session and *further decides* that the amount of CO<sub>2</sub> emissions required to be offset by an aeroplane operator in a given year from 2021 is calculated every year as follows:

- a) an aeroplane operator's offset requirement = [ % Sectoral × (an aeroplane operator's emissions covered by CORSIA in a given year × the sector's growth factor in the given year) ] + [ % Individual × (an aeroplane operator's emissions covered by CORSIA in a given year × that aeroplane operator's growth factor in the given year) ];
- b) where the sector's growth factor from 2021 through 2023 = (total emissions covered by CORSIA in the given year – total emissions covered by CORSIA in 2019) / total emissions covered by CORSIA in the given year, and the sector's growth factor from 2024 through 2035 = (total emissions covered by CORSIA in the given year – 85% of total emissions covered by CORSIA in 2019) / total emissions covered by CORSIA in the given year;
- c) where the aeroplane operator's growth factor from 2033 through 2035 = (the aeroplane operator's emissions covered by CORSIA in the given year – 85% of the aeroplane operator's emissions covered by CORSIA in 2019) / the aeroplane operator's 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 operator's emissions covered by CORSIA in a given year, as stated above,  
or
    - b) an aeroplane operator's emissions covered by CORSIA in 2019;
  - 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, 100% sectoral and 0% individual;
  - v) from 2033 through 2035, 85% sectoral and 15% individual;
- f) the aeroplane 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. *Recalls* its decision at the 39th Session and *further decides* that a new entrant<sup>1</sup> 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 2019, 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 operators;

13. *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 operators emitting less than 10,000 metric tonnes of CO<sub>2</sub> emissions from international aviation per year; aeroplane with less than 5,700 kg of Maximum Take Off Mass (MTOM); or humanitarian, medical and firefighting operations;

14. *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 operators included in the scheme;

15. *Recalls* its decision at the 39th Session on a three year compliance cycle, starting with the first cycle from 2021 to 2023, for aeroplane operators to reconcile their offsetting requirements under the scheme, while they report the required data to the authority designated by the aeroplane operator's State of registry every year;

16. *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;

17. *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, and *requests* the Council to develop a methodology and timeline to conduct such reviews. This will involve, inter alia:

- a) assessment of: progress towards achieving the ICAO's global aspirational goal; the scheme's market and cost impact on States and aeroplane 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 fuels towards achieving the ICAO's environmental objectives;

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

18. *Determines* that the CORSIA is the only global market-based measure applying to CO<sub>2</sub> emissions from international aviation so as to avoid a possible patchwork of duplicative State or regional MBMs, thus ensuring that international aviation CO<sub>2</sub> emissions should be accounted for only once;
19. *Requests* the following actions be taken for implementation of the CORSIA:
- 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 CO<sub>2</sub> 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 maintain and update 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 CEC 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;
20. *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;
21. *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, 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;
22. *Recalls* its decision at the 39th Session that the CORSIA will use emissions units that meet the Emissions Unit Criteria (EUC) in paragraph 19 above;
23. *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

24. *Requests* the Council to explore further development of aviation-related methodologies for use in offsetting programmes, including mechanisms or other programmes under the Paris Agreement, and *encourages* States to use such methodologies in taking actions to reduce aviation CO<sub>2</sub> 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.

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**ATTACHMENT**

**Amendments to the CONSOLIDATED STATEMENT OF CONTINUING ICAO POLICIES AND PRACTICES RELATED TO ENVIRONMENTAL PROTECTION – CARBON OFFSETTING AND REDUCTION SCHEME FOR INTERNATIONAL AVIATION (CORSA) presented by the ICAO Council**

**(Presented by China)**

*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 (CORSA) 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;

~~*Recognizing that ICAO is the appropriate forum to address emissions from international aviation, and the significant amount of work undertaken by the Council, its Climate and Environment Committee (CEC), its Technical Advisory Body (TAB) and its Committee on Aviation Environmental Protection (CAEP) to support the implementation of CORSA;*~~

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

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

~~*Welcoming*~~ *Noting* the progress made for the development and update of ICAO *CORSA* 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 *CORSA*;

*Welcoming* the establishment by the Council of the Technical Advisory Body (TAB), with the mandate to make recommendations to the Council on the *CORSA* 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 *CORSA*, in particular through the ICAO Assistance, Capacity-building and Training for *CORSA* (ACT-*CORSA*) programme that includes the organization of seminars, development of outreach materials, and establishment of *CORSA* partnerships among States, which have been ~~instrumental~~ conducive to the

successful implementation of MRV requirements by States and reporting of annual CO<sub>2</sub> emissions to the CORSIA Central Registry;

*Welcoming* the increasing number of announcements by Member States of their intention to voluntarily participate in CORSIA in the pilot phase from 2021, with the voluntary participation of 88 States for 2021, 107 States for 2022, and 115 States for 2023;

*Recognizing* that a fair and just implementation approach and strong capacity-building activities can facilitate the decision of Member States to voluntarily participate in CORSIA;

*Recalling* the decision of the Council (June 2020) on the use of 2019 emissions instead of 2020 emissions for the implementation of relevant CORSIA design elements (i.e., CORSIA baseline, reference year for calculating an aeroplane operator's offsetting requirements, and new entrant threshold) during the pilot phase, in light of the COVID-19 pandemic and providing safeguard against inappropriate economic burden on aeroplane operators;

~~*Recognizing*~~ Also *Recalling* the completion of the 2022 periodic review of CORSIA by the Council with the technical contribution of CAEP, including the analyses on the impact of the COVID-19 pandemic and its CO<sub>2</sub> recovery scenarios on CORSIA baseline beyond the pilot phase;

*Noting* the support of the aviation industry for CORSIA as a single global carbon offsetting scheme, as opposed to a patchwork of unilateral State and regional MBMs on third-party aircraft operators, 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 CO<sub>2</sub> emissions should be accounted for only once;

*Emphasizing* that the decision by the 39th Session of the Assembly to implement the CORSIA reflects the strong support of Member States for a global solution for the international aviation industry, as opposed to a possible patchwork of unilateral State and regional MBMs on third-party aircraft operators;

*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;

*Recognizing* that the work related to CORSIA 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 UNFCCC and ICAO on the development of CDM methodologies for aviation;*

*Recognizing that this Resolution does not set a precedent for or prejudice 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 A40-17A41-xx: Consolidated statement of continuing ICAO policies and practices related to environmental protection - General provisions, noise and local air quality and Resolution A40-18A41-xx: Consolidated statement of continuing ICAO policies and practices related to environmental protection – Climate change, supersede Resolutions A40-17, A40-18 and A40-19 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 CO<sub>2</sub> emissions from international aviation, including aircraft technologies, operational improvements, sustainable aviation fuels and CORSIA, and affirms the preference for the use of aircraft technologies, operational improvements and sustainable aviation 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 fuels may not deliver sufficient CO<sub>2</sub> emissions reductions to address the growth of international air traffic, in time to achieve the sustainable development of aviation ~~achieve the global aspirational goal of keeping the global net CO<sub>2</sub> emissions from international aviation from 2020 at the same level;~~*
4. *Emphasizes the role of CORSIA to complement a broader package of measures to achieve the sustainable development of aviation ~~the global aspirational goal,~~ without imposing inappropriate economic burden on international aviation;*
5. *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 CO<sub>2</sub> emissions from international civil aviation (i.e. civil aviation flights that depart in one country and arrive in a different country) above the 2020 levelsRequests States to make nationally determined plans to implement a GMBM scheme in the form of Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) , as their contributions to the ICAO agreed global aspirational goals, taking into account their common but differentiated responsibilities and 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 fuels be taken by Member States and reflected in their action plans to address CO<sub>2</sub> 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 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), 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, recognizing that developed countries should undertake more ambitious absolute emission reduction targets for their aviation to offset an increase in emissions from the growth of air transport in developing States so as to minimize market distortion;

9. *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 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 in accordance with the guiding principles for the design, implementation and review of market-based measures (MBMs) for international aviation, 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. *Recalls* its decision at the 39th Session that the CORSIA shall apply to all aeroplane 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. *Recalls* its decision at the 39th Session and *further decides* that the amount of CO<sub>2</sub> emissions required to be offset by an aeroplane operator in a given year from 2021 is strongly encouraged to be calculated every year as follows, though each participating State may adopt and publicize calculation methodologies in its nationally determined plan to implement the CORSIA:
- a) an aeroplane operator's offset requirement = [ % Sectoral × (an aeroplane operator's emissions covered by CORSIA in a given year × the sector's growth factor in the given year)] + [ % Individual × (an aeroplane operator's emissions covered by CORSIA in a given year × that aeroplane operator's growth factor in the given year);
  - b) where the sector's growth factor from 2021 through 2023=( total emissions covered by CORSIA in a given year-total emissions covered by CORSIA in 2019)/total emissions covered by CORSIA in the given year and the sector's growth factor from 2024 through 2035=(total emissions covered by CORSIA in the given year-85% of total emissions covered by CORSIA in 2019)/total emissions covered by CORSIA in the given year;
  - c) where the aeroplane operator's growth factor from 2023 through 2035 = (the aeroplane operator's emissions covered by CORSIA in the given year –85% of the aeroplane operator's emissions covered by CORSIA in 2019) / the aeroplane operator's 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 operator's emissions covered by CORSIA in a given year, as stated above,  
or

- b) an aeroplane operator's emissions covered by CORSIA in 2019;
  - ii) from 2024 through 2026, 100% sectoral and 0% individual;
  - iii) from 2027 through 2029, 100% sectoral and 0% individual;
  - iv) from 2030 through 2035~~2~~, 100% sectoral and 0% individual;
  - ~~v) from 2033 through 2035, 85% sectoral and 15% individual;~~
  - f) the aeroplane 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. *Recalls* its decision at the 39th Session *and further decides* that a new entrant<sup>5</sup> 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 2019, 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 operators;
13. *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 operators emitting less than 10,000 metric tonnes of CO<sub>2</sub> emissions from international aviation per year; aeroplane with less than 5,700 kg of Maximum Take Off Mass (MTOM); or humanitarian, medical and firefighting operations;
14. *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 operators included in the scheme;
15. *Recalls* its decision at the 39th Session on a three year compliance cycle, starting with the first cycle from 2021 to 2023, for aeroplane operators to reconcile their offsetting requirements under the scheme, while they report the required data to the authority designated by the aeroplane operator's State of registry every year;
16. *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;

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<sup>5</sup> A new entrant is defined as any aeroplane operator that commences an aviation activity falling within the scope of Annex 16, Volume IV 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 operator.

17. *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:

- a) assessment of: progress towards achieving the ICAO's global aspirational goals; the scheme's market and cost impact on all States, especially developing countries and their aeroplane 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 fuels towards achieving the ICAO's environmental objectives;

18. *Determines* that the CORSIA is the only global market-based measure applying to CO<sub>2</sub> emissions from international aviation so as to avoid a possible patchwork of duplicative unilateral State or regional MBMs on third-party aircraft operators, thus ensuring that international aviation CO<sub>2</sub> emissions should be accounted for only once;

19. *Requests* the following actions be taken for implementation of the CORSIA:

- 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 CO<sub>2</sub> 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 maintain and update 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 CEC and CAEP, as appropriate;

- f) the Council to initiate a programme or mechanism on technical review of States' nationally determined plans to implement the CORSIA, by establishing an advisory board of experts promoted by States, and make suggestions for improvement for States' consideration. No States shall be guilty of an infraction of the resolution if it fails to carry out these suggestions.
- f) Member States continue to improve their nationally determined plans to implement the CORSIA, including taking the necessary action to establish national policies and regulatory frameworks based on its national circumstances and respective capabilities, in light of the requirements set forth by Annex 16, Volume IV, while recognizing the need to support developing countries for their effective implementation of the CORSIA; ~~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~~
20. ~~Recalls its decision at the 39th Session~~ *Decides* that emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement ~~and/or those accredited by States~~ 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;~~
21. *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, 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;
22. *Decides* that the CORSIA will ~~prioritize the use of~~ emissions units that meet the Emissions Unit Criteria (EUC) in paragraph 19 above;
23. *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
24. *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 its Paris Agreement, and *encourages* States to use such methodologies in taking actions to reduce aviation CO<sub>2</sub> 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.