7. *Decides* the use of a phased implementation for the CORSIA to accommodate the special circumstances and respective capabilities of Member States, in particular developing Member States, while minimizing market distortion, as follows: *{Phased implementation}* – **Support Differentiation**

a) The pilot phase applies from 2021 to 2023 and the first implementation phase from 2024 to 2026;

b) Member States will participate in pilot phase and first implementation phase on a voluntary basis, with provisions for opt-in and opt-out options;

c) All member States are strongly encouraged to voluntarily participate in the scheme, recognizing that the developed States will take the lead; *{Voluntary participation}*

d) The Council to conduct the evaluation of the pilot phase and present recommendations for consideration to the 41^{st} Assembly session in 2022. Similarly the Council will conduct evaluation of the first implementation phase and present recommendations for consideration by the 42^{nd} Assembly in 2025;

e) Second implementation phase applies from 2027 to 2035 to all States other than the Least Developed Countries (LDCs), Small Island Developing States (SIDS) or Landlocked Developing Countries (LLDCs) and other countries to be exempted based on 'de minimis' criteria, which will be determined following an evaluation of the pilot phase and first implementation phase;