

**GUYANA**

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**CIVIL AVIATION (CARBON OFFSETTING AND REDUCTION SCHEME FOR  
INTERNATIONAL AVIATION) REGULATIONS, 2019 REGULATIONS**

**Made Under  
THE CIVIL AVIATION ACT 2018**

**DRAFT**

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**PART I  
PRELIMINARY**

- Citation* 1. These Regulations may be cited as the Civil Aviation (Carbon Offsetting and Reduction Scheme for International Aviation) Regulations, 2019
- Applicability* 2. These regulations shall apply to air operators, with principal place of business being established in Guyana, that engage in scheduled and non-scheduled domestic and international commercial and private flights, within from or to Guyana
- Interpretation* 3. In these Regulations, unless the context otherwise requires -
- (1) "ACARS" means Aircraft Communications Addressing and Reporting System
  - (2) "AOC" means Air operator certificate
  - (3) "Act" means the Civil Aviation Act 2018 or/and any subsequent amendments thereto.
  - (4) "Administrative partnership" means the delegation of administering tasks in these Regulations from one State to another State(s).
  - (5) "Aerodrome" means a defined area on land or water (including any building, installations and equipment) intended to be used either wholly or in part for the arrival, departure, and surface movement of aircraft.
  - (6) "Aerodrome pair" means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome.
  - (7) "Aeronautical Authority" means the Guyana Civil Aviation Authority.
  - (8) "Aeroplane Operator" means the same as "Air Operator".

- (9) "Aircraft" means any machine that can derive support in the atmosphere from reactions of the air other than reactions of the air against the earth surface.
- (10) "Air Carrier" has the same meaning as Air Operator.
- (11) "Air operator certificate (AOC)" means a certificate authorizing an operator to carry out specified commercial air transport operations.
- (12) "Airlines" means any air transport enterprise offering or operating an international or domestic service for remuneration or hire and possessing an Air Operator Certificate (AOC).
- (13) "Air Operator" means any person, organization or enterprise which undertakes to engage in domestic commercial air transport or international commercial air transport, whether directly or indirectly or by a lease or any other arrangement.
- (14) "Authority" means the Guyana Civil Aviation Authority.
- (15) "Aviation fuel supplier" means a person or entity responsible for the supply and distribution of aviation fuel to the aircraft and reservoir in and within the airport area.
- (16) "Annex" means international standards and recommended practices adopted in accordance with the Chicago Convention and any amendment of the Convention or of such Annex which is made in accordance with the Chicago Convention.
- (17) "Cancel" means the permanent removal, retirement, or cancellation and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated

registry such that the same emissions unit may not be used more than once.

- (18) "CERT" means CO<sub>2</sub> Estimation and Reporting Tool
- (19) "Conversion process" means a type of technology used to convert a feedstock into aviation fuel.
- (20) "CO<sub>2</sub>" means Carbon dioxide
- (21) "CORSIA" means Carbon Offsetting and Reduction Scheme for International Aviation
- (22) "CORSIA eligible fuel" means a CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an operator may use to reduce their offsetting requirements.
- (23) "CORSIA lower carbon aviation fuel" means a fossil-based aviation fuel that meets the CORSIA Sustainability Criteria under these Regulations.
- (24) "CORSIA sustainable aviation fuel" means a renewable or waste-derived aviation fuel that meets the CORSIA Sustainability Criteria under these Regulations.
- (25) "Emissions unit" means one metric tonne of carbon dioxide or carbon dioxide equivalent.
- (26) "Feedstock" means a type of unprocessed raw material used for the production of aviation fuel.
- (27) "Flight plan" means specified information provided to air traffic services units, relative to an intended flight or portion of a flight of an aircraft.
- (28) "Fuel uplift" means measurement of fuel provided by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight (in litre).

- (29) "GHG" means Greenhouse Gases.
- (30) "Great Circle Distance" means the shortest distance, rounded to the nearest kilometre, between the origin and the destination aerodromes, measured over the earth's surface modelled according to the World Geodetic System 1984 (WGS84).
- (31) "IAF" means International Accreditation Forum.
- (32) "IEC" means International Electrotechnical Commission.
- (33) "International flight" means the operation of an aircraft from take-off at an aerodrome of a State or its territories, and landing at an aerodrome of another State or its territories.
- (34) "ISO" means International Organization for Standardization.
- (35) "Lease" means a contract by which a rightful possessor of real property conveys the right to use and occupy the property in exchange for consideration usually rent.
- (36) "Minister" means the Minister responsible for civil aviation.
- (37) "MRV" means Monitoring, Reporting and Verification.
- (38) "National accreditation body" means a body authorized by a State which attests that a verification body is competent to provide specific verification services.
- (39) "New entrant" means any aeroplane operator that commences an aviation activity falling within the scope of these Regulations 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.

- (40) “Non-Scheduled Operations” means journeys undertaken other than scheduled operations.
- (41) “Notifying State” means the State that has submitted to ICAO the request for the registration of or change in the three-letter designator of an aeroplane operator over which it has jurisdiction.
- (42) “Officer” means a Director, General Manager, Secretary or other similar officer and includes any person who purports to act in any such capacity.
- (43) “Pathway” means a specific combination of feedstock and conversion process used for the production of aviation fuel.
- (44) “Reporting period” means a period which commences on 1 January and finishes on 31 December in a given year for which an aeroplane operator or State reports required information. The flight departure time (UTC) shall determine which reporting period a flight belongs to.
- (45) “RTK” means Revenue Tonne-Kilometres.
- (46) “State pair” means a group of two States composed of a departing State or its territories and an arrival State or its territories.
- (47) “Verification body” means a legal entity that performs the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report, as an accredited independent third party.
- (48) “Verification of report” means an independent, systematic and sufficiently documented evaluation process of an emissions report and a cancellation of eligible emissions units report as required.



(49) “Verification team” means a group of verifiers, or a single verifier that also qualifies as a team leader, belonging to a verification body conducting the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report. The team may be supported by technical experts.

**PART II**  
**CARBON OFFSETTING AND REDUCTION SCHEME FOR INTERNATIONAL AVIATION (CORSA) ADMINISTRATION**

*Application of Part II to an international flight*      4.      This part shall apply to aeroplane operators that conduct scheduled and non-scheduled international air transport operations.

*Attribution of international flights to an aeroplane operator*      5. (1)      The aeroplane operator shall identify international flights, that are attributed to it in accordance with these Regulations.

(2)      The attribution of a specific international flight to an aeroplane operator shall be determined as follows:

(a) When aircraft identification of the flight plan contains the ICAO Designator, that flight shall be attributed to the aeroplane operator that has been assigned this Designator; or

(b) When aircraft identification of the flight plan contains the nationality or common mark, and registration mark of an aeroplane that is explicitly listed in an AOC (or equivalent) issued by a State, that flight shall be attributed to the aeroplane operator that holds the AOC (or equivalent); or

(c) When the aeroplane operator of a flight has not been identified by way of Regulations 5.(a) or 5.(b), that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator.

- (3) The aeroplane owner identified by Regulations 5.(c) shall provide all information necessary to identify the actual aeroplane operator of a flight if requested by the Authority.
- (4) The aeroplane operator may, by contract, delegate the administrative requirements of these Regulations to a third party, so long as the delegation is not to the same entity as the verification body. Liability for compliance shall not be delegated.

*Attribution of an  
aeroplane operator to  
the State*

6. (1) The aeroplane operator with international flights attributed to it shall identify the State to which it is attributed according to Regulations 6.(2 )

(2) The attribution of an aeroplane operator to a State shall be determined as follows:

(a) Where the aeroplane operator has an ICAO Designator, the State to which the aeroplane operator fulfils its requirements under these Regulations shall be the Notifying State; or

(b) Where the aeroplane operator does not possess an ICAO Designator, but has a valid air operator certificate (or equivalent), the State to which the aeroplane operator fulfils its requirements under these Regulations shall be the State that issued the air operator certificate (or equivalent); or

(c) Where the aeroplane operator does not possess an ICAO Designator or air operator certificate, the State where the aeroplane operator is registered as juridical person shall be the State to which the aeroplane operator fulfils its requirements under these Regulations. Where the aeroplane operator is a natural person, the State of residence and registration of this person shall be the State to which the aeroplane operator fulfils its requirements under these Regulations.

(3) If the aeroplane operator changes its ICAO Designator, AOC (or equivalent) or place of juridical registration, and

is subsequently attributed to a new State, but it is not establishing a new entity or a subsidiary, then this State shall become the State to which the aeroplane operator fulfils its requirements under these Regulations at the start of the next compliance period.

- (4) The aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in the same State can be treated as a single consolidated aeroplane operator liable for compliance with the requirements of these Regulations, subject to the approval of the Authority. Evidence shall be provided in the aeroplane operator's Emissions Monitoring Plan to demonstrate that the subsidiary aeroplane operator is wholly owned.

*Authority to Approve Operator Compliance*

7. (1) The Authority shall approve the aeroplane operator compliance on the basis of satisfactory evidence that the aeroplane operator meets requirements that are at least equal to the requirements specified in these Regulations.

*Establishment of Administrative Partnership*

8. (1) The Authority may delegate administration processes of these Regulations to another State through an administrative partnership based on bilateral agreement among the respective States. The Authority may not delegate enforcement of the requirements in these Regulations, or their administrative tasks towards ICAO, or to another State.
- (2) The Authority, if providing capacity support through an administrative partnership, shall notify ICAO about the contracting administrating authorities, affected aeroplane operators, scope and duration of the administrative partnership and a copy of the bilateral agreement.
- (3) The Authority, if receiving capacity support through an administrative partnership, shall ensure that aeroplane operators attributed to Guyana are advised of the administrative arrangements prior to start of the administrative partnership and any potential changes thereafter.

- (4) The Authority shall not withdraw from an administrative partnership before completion of the reporting activities at the end of the reporting period, but it may withdraw from an administrative partnership according to the notice period defined in the agreement.
- (5) The Authority shall submit to ICAO a list of verification bodies accredited in Guyana according to the requirements as described in the Sixth Schedule, and in accordance with the timeline as defined in the First Schedule. The Authority may submit updates to this list to ICAO on a more frequent basis.

*Record-keeping*

9. (1) The aeroplane operator shall keep records relevant to demonstrating compliance with the requirements of these Regulations for a period of 10 years.
- (2) The Authority shall keep records relevant to the aeroplane operator's CO<sub>2</sub> emissions per State pair during the period of 2019-2020 in order to calculate the aeroplane operator's offsetting requirements during the 2030-2035 compliance periods.

*Compliance Periods and Timeline*

10. (1) The Authority and aeroplane operators shall comply with these Regulations in accordance with the timeline as defined in Schedule.

*Approval of Use of Equivalent Procedures*

11. (1) The Authority may approve the use of equivalent procedures in lieu of the procedures specified in these Regulations.

**PART III**  
**MONITORING, REPORTING AND VERIFICATION (MRV) OF AEROPLANE  
OPERATOR ANNUAL CO2 EMISSIONS**

*Applicability of  
MRV Requirements*

12. (1) This part shall apply to aeroplane operators that conduct scheduled and non-scheduled international air transport operations with the exception of humanitarian, medical and firefighting flights.
- (2) This part shall not be applicable to international flights preceding or following a humanitarian, medical or firefighting flight provided such flights were conducted with the same aeroplane, and were required to accomplish the related humanitarian, medical or firefighting activities or to reposition thereafter the aeroplane for its next activity. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the Authority.

*Eligibility of  
Monitoring  
Methods*

13. (1) The aeroplane operator shall monitor and record its fuel use from international flights, in accordance with an eligible monitoring method as defined in Regulations 14 and 15, and approved by the Authority.
- (2) Following approval of the Emissions Monitoring Plan, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period.

*2019-2020 Period*

14. (1) The aeroplane operator with annual CO2 emissions from international flights, greater than or equal to 500,000 tonnes shall use a Fuel Use Monitoring Method as described in Schedule.
- (2) The aeroplane operator with annual CO2 emissions from international flights less than 500,000 tonnes shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) as described in Schedule and Schedule respectively.
- (3) If the aeroplane operator's annual CO2 emissions from international flights increases above the threshold of 500,000 tonnes in 2019, the Authority shall permit, at its discretion, the aeroplane operator to continue to use the

monitoring method chosen in accordance to Regulations 13.(2) during 2020.

- (4) Should the aeroplane operator not have an approved Emissions Monitoring Plan as of 1 January 2019, it shall monitor and record its CO<sub>2</sub> emissions in accordance with the eligible monitoring method outlined in the Emissions Monitoring Plan that it will submit, or has submitted, to the Authority.
- (5) If the aeroplane operator's Emissions Monitoring Plan, as defined in Regulations is determined to be incomplete and/or inconsistent with the eligible Fuel Use Monitoring Method in the Second Schedule, then the Authority shall, at its discretion, approve a different eligible Fuel Use Monitoring Method within the Emissions Monitoring Plan for a period lasting no later than 30 June 2019.
- (6) If the aeroplane operator does not have sufficient information to use a Fuel Use Monitoring Method, as defined in the Second Schedule, the Authority shall, at its discretion, approve the use of the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT) for a period lasting no later than 30 June 2019.

*2021-2035 Period*

- 15. (1) The aeroplane operator, with annual CO<sub>2</sub> emissions from international flights subject to offsetting requirements, as defined in Regulations 27.(1), of greater than or equal to 50,000 tonnes, shall use a Fuel Use Monitoring Method as described in the Second Schedule for these flights. For international flights, as defined in Regulations, not subject to offsetting requirements, as defined in Regulations, the aeroplane operator shall use either a Fuel Use Monitoring Method, as described in the Second Schedule, or the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT), as described in the Third Schedule.
- (2) The aeroplane operator, with annual CO<sub>2</sub> emissions from international flights subject to offsetting requirements, as defined in Regulations 27.(1), of less than 50,000 tonnes, shall use either a Fuel Use Monitoring

Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) as described in the Second Schedule and Third Schedule respectively.

- (3) If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements, as defined in Regulations 27.(1), increases above the threshold of 50,000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator shall submit an updated Emissions Monitoring Plan by 30 September of year (y+2). The aeroplane operator shall change to a Fuel Use Monitoring Method, as described in the Second Schedule, on 1 January of year (y+3).
- (4) If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements, as defined Regulations 27.(1), decreases below the threshold of 50,000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator may change monitoring method on 1 January of year (y+3). If the aeroplane operator chooses to change its monitoring method, it shall submit an updated Emissions Monitoring Plan by 30 September of year (y+2).

*Emissions  
Monitoring Pan*

16. (1) The aeroplane operator shall submit an Emissions Monitoring Plan to the Authority for approval in accordance with the timeline as defined in the First Schedule. The Emissions Monitoring Plan shall contain the information as defined in the Fourth Schedule.
- (2) A new entrant aeroplane operator shall submit an Emissions Monitoring Plan to the Authority within three months of falling within the scope of applicability as defined in Regulations 12.
- (3) The aeroplane operator shall resubmit the Emissions Monitoring Plan to the Authority for approval if a material change is made to the information contained within the Emissions Monitoring Plan such as a change to the information presented in the plan that would affect the status or eligibility of the aeroplane operator for an option under the emissions monitoring requirements, or that would otherwise affect the decision by the Authority

with regard to whether the aeroplane operator's approach to monitoring conforms with the requirements).

- (4) The aeroplane operator shall also inform the Authority of changes that would affect the Authority's oversight such as a change in corporate name or address, even if the changes do not fall within the definition of a material change.
- (5) If the aeroplane operator's Emissions Monitoring Plan is determined to be incomplete and/or inconsistent with the Emissions Monitoring Plan requirements in the Fourth Schedule, the Authority shall engage with the aeroplane operator to resolve outstanding issues. The Authority may return the Emissions Monitoring Plan to the aeroplane operator along with an explanation as to why the plan was found deficient, or submit a request for further information.

*Calculation of CO2  
Emissions from  
Aeroplane Fuel Use*

17. (1) The aeroplane operator shall apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume.
- (2) The aeroplane operator shall record the fuel density, which may be an actual or a standard value of 0.8 kg per litre, that is used for operational and safety reasons such as in an operational, flight or technical log. The procedure for informing the use of actual or standard density shall be detailed in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation.
- (3) The aeroplane operator using a Fuel Use Monitoring Method, as defined in the Second Schedule, shall determine the CO2 emissions from international flights as defined in Regulations 12, where CO2 emissions equal the sum of the product of the mass of fuel used as measured in metric tonnes multiplied by the fuel conversion factor of the given fuel mass, where the fuel conversion factor equals 3.16 CO2/kg for Jet-A or Jet-A1 fuel or 3.10 CO2/kg for AvGas or Jet-B fuel.



*Monitoring of  
CORSIA Eligible  
Fuels Claims*

18. (1) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall use a CORSIA eligible fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled “CORSIA Sustainability Criteria for CORSIA Eligible Fuels” that is available on the ICAO CORSIA website.
- (2) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainability Certification Scheme included in the ICAO document entitled “CORSIA Approved Sustainability Certification Schemes”, that is available on the ICAO CORSIA website. Such certification schemes meet the requirements included in the ICAO document entitled “CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes”, that is available on the ICAO CORSIA website.
- (3) If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, then it shall not be accounted for as CORSIA eligible fuel.

*Aeroplane Operator  
Reporting of CO2  
Emissions*

19. (1) The aeroplane operator shall submit to the Authority a copy of the verified Emissions Report for approval by the Authority and a copy of the associated Verification Report in accordance with the timeline as defined in the First Schedule.
- (2) The Authority shall decide on the level of aggregation, whether State pair or aerodrome pair, for which an aeroplane operator shall report the number of international flights and CO2 emissions. The Authority shall inform the aeroplane operator whether the Emissions Report shall be reported at the level of State pair or aerodrome pair during the approval process for the Emissions Monitoring Plan.
- (3) The Emissions Report shall contain the information as defined in the Fifth Schedule. An aeroplane operator that

uses the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) is not required to report Field 5.

- (4) The aeroplane operator shall use the standardised Emissions Report template provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), or a template approved by the Authority, for submission of information to the Authority.
- (5) When the aeroplane operator reports its consolidated CO2 emissions from international flights, during the 2019-2020 period, including subsidiary aeroplane operators, disaggregated data relating to each subsidiary aeroplane operator shall be appended to the main Emissions Report.
- (6) In specific circumstances where the aeroplane operator operates a very limited number of State pairs that are subject to offsetting requirements, and/or a very limited number of State pairs that are not subject to offsetting requirements, it may request in writing to the Authority that such data not be published at the aeroplane operator level, as defined in the Fifth Schedule, explaining the reasons why disclosure would harm its commercial interests. The Authority shall determine whether this data is confidential based on this request.
- (7) In specific circumstances where aggregated State pair data may be attributed to an identified aeroplane operator as a result of a very limited number of aeroplane operators conducting flights on a State pair, that aeroplane operator may request in writing to the Authority that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests. The Authority shall determine whether this data is confidential based on this request.

*State Reporting of  
CO2 Emissions to  
ICAO*

20. (1) The Authority shall calculate and inform each of the aeroplane operators that are attributed to it of their

average total annual CO2 emissions during the 2019 and 2020 period, in accordance with the timeline as defined in the First Schedule.

- (2) The Authority shall submit a report to ICAO in accordance with the timeline as defined in the First Schedule. This report shall contain the information as defined in the Fifth Schedule, when applicable.
- (3) The Authority shall inform ICAO of any reported data deemed confidential in accordance with Regulations 19.(6) and Regulations 19.(7).
- (4) All aeroplane operator data which is deemed confidential in accordance with Regulations 19.(6) and Regulations 19.(7) shall be aggregated without attribution to the specific aeroplane operator, and included within the ICAO document entitled "CORSIA Central Registry (CCR): Information and Data for Transparency" that is available on the ICAO CORSIA website.

*Reporting of  
CORSIA Eligible  
Fuels*

21. (1) The aeroplane operator shall subtract CORSIA eligible fuels traded or sold to a third party from its total reported quantity of CORSIA eligible fuels.
- (2) The aeroplane operator shall provide a declaration of all other GHG schemes it participates in where the emissions reductions from the use of CORSIA eligible fuels may be claimed, and a declaration that it has not made claims for the same batches of CORSIA eligible fuel under these other schemes.
- (3) To claim emissions reductions from the use of CORSIA eligible fuels in the Emissions Report, the aeroplane operator shall provide the information as described in the Fifth Schedule within a given compliance period for all CORSIA eligible fuel received by a blender by the end of the given compliance period. The information provided is through to the blend point, and includes information received from both the neat (unblended) fuel producer and the fuel blender.

- Annual Verification of an Aeroplane Operator's Emissions Report*
22. (1) The aeroplane operator shall engage a verification body for the verification of its annual Emissions Report.
- (2) A verification body shall conduct the verification according to ISO 14064-3:2006 entitled "Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions", and the relevant requirements in the Sixth Schedule.
- (3) Following the verification of the Emissions Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Report and associated Verification Report to the Authority, in accordance with the timeline as defined in the First Schedule.
- (4) The Authority shall perform an order of magnitude check of the Emissions Report in accordance with the timeline, as defined in the First Schedule.
- (5) The Authority shall share, upon agreement with another State, specific data and information contained in the aeroplane operator's Emissions Report for aeroplane operators performing flights to and from the requesting State to facilitate order of magnitude checks and ensure the completeness of reported data, and where necessary to support the implementation of the requirements in these Regulations.
- (6) The Authority shall inform concerned aeroplane operators on the requests for data sharing. In the absence of an agreement between the two States, this information shall not be disclosed to third parties.
- (7) The Authority shall provide the name of the verification body used to verify each Emissions Report upon a request for information disclosure.
- Verification Body and National Accreditation Body*
23. (1) A verification body shall be accredited to ISO 14065:2013 entitled "Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use

in accreditation or other forms of recognition” and the relevant requirements in the Sixth Schedule by a national accreditation body, in order to be eligible to verify the Emissions Report of the aeroplane operator.

- (2) A national accreditation body shall be working in accordance with ISO/IEC 170113 “Conformity assessment – General requirements for accreditation bodies accrediting conformity assessment bodies”.

*Verification of  
CORSIA Eligible  
Fuels*

- 24. (1) Fuel purchases, transaction reports, fuel blending records and sustainability credentials shall constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.
- (2) The aeroplane operator shall ensure that it, or its designated representative, has audit rights of the production records for the CORSIA eligible fuels that it purchases.

*Aeroplane Operator  
Data Gaps*

- 25. (1) The aeroplane operator using a Fuel Use Monitoring Method, as described in the Second Schedule, shall fill data gaps using the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT), as described in the Third Schedule, provided that the data gaps during a compliance period do not exceed the following thresholds:
  - (a) 2019-2020 period: 5 per cent of international flights;
  - (b) 2021-2035 period: 5 per cent of international flights subject to offsetting requirements.
- (2) The aeroplane operator shall correct issues identified with the data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses.
- (3) If the aeroplane operator realizes it has data gaps and system weaknesses that exceed the threshold in

Regulations 25.(1), then it shall engage with the Authority to take remedial action to address this.

- (4) When the threshold is exceeded, the aeroplane operator shall state the percentage of international flights, for the 2019-2020 period, or flights subject to offsetting requirements, as defined in Regulations [ ] for the 2021-2035 period, that had data gaps, and provide an explanation to the Authority in their annual Emissions Report.
- (5) The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.
- (6) If the aeroplane operator does not provide its annual Emissions Report in accordance with the timeline as defined in the First Schedule, then the Authority shall engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, then the Authority shall estimate the aeroplane operator's annual emissions using the best available information and tools, such as the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) as described in the Third Schedule.

*Error correction to Emissions Reports*

26. (1) If an error in the aeroplane operator's reported emissions is identified by the Authority, the verification body, or the aeroplane operator after the reported CO2 emissions have been submitted to ICAO in accordance with the timeline as defined in the First Schedule, the Authority shall update the reported CO2 emissions to address the error. The Authority shall assess any implications with respect to the aeroplane operator's offsetting requirements in previous years and, if necessary, make an adjustment to compensate for the error during the compliance period in which the error has been identified.
- (2) The Authority shall report an error in the aeroplane operator's CO2 emissions and the follow-up result of the related adjustment to ICAO.

**PART IV**  
**CO2 OFFSETTING REQUIREMENTS FROM INTERNATIONAL FLIGHTS AND**  
**EMISSIONS REDUCTIONS FROM THE USE OF CORSIA ELIGIBLE FUELS**

*Applicability of CO2  
Offsetting  
Requirements*

27. (1) The offsetting requirements of this Part shall be applicable to an aeroplane operator with international flights, between States as defined in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” that is available on the ICAO CORSIA website from 1 January 2021 to 31 December 2035.
- (2) This Part shall not be applicable to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in Regulations 12.(1) and Regulations 12.(2), or until its annual CO2 emissions exceed 0.1 per cent of total CO2 emissions from international flights, as defined in Regulations 12, in 2020, whichever occurs earlier. The Regulations of this Part shall then be applicable in the subsequent year.
- (3) The Authority shall use the information on the total CO2 emissions in 2020 from the ICAO document entitled “CORSIA 2020 Emissions” that is available on the ICAO CORSIA website.
- (4) The Authority shall notify ICAO of the decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA, for the purpose of the inclusion of the State in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs”, according to the timeline described in the First Schedule.
- (5) The Authority shall calculate the annual aeroplane operator’s final CO2 offsetting requirements based on the data reported in accordance with Part III of these Regulations, and the application of Regulations 27, 28 and 29 where applicable.

*CO2 Offsetting  
Requirements*

28. (1) The Authority shall calculate, for each of the aeroplane operators, the amount of CO2 emissions required to be offset in a given year from 1 January 2021 to 31 December 2023 prior to consideration of the CORSIA eligible fuels,

where the aeroplane operator's offsetting requirements in the given year equals the product of the aeroplane operator's CO<sub>2</sub> emissions covered by Regulations 27 in the given year or aeroplane operator's CO<sub>2</sub> emissions covered by Regulations 27 in 2020, depending upon the option selected by the Authority which will be applied to all aeroplane operators that have been attributed to it; multiplied by the sector's growth factor.

- (2) The Authority shall calculate, for each of the aeroplane operators, the amount of CO<sub>2</sub> emissions required to be offset in a given year from 1 January 2024 to 31 December 2035 prior to consideration of the CORSIA eligible fuels, where the aeroplane operator's offsetting requirements in the given year equals the product of the per cent sectoral in the given year multiplied by the aeroplane operator's CO<sub>2</sub> emissions covered by Regulations 27 in the given year multiplied by the sector's growth factor summed with the product of the per cent individual in the given year, where the per cent individual equals one hundred per cent less the percent sectoral in the given year, multiplied by the aeroplane operator's CO<sub>2</sub> emissions covered by Regulations 3 in the given year multiplied by the aeroplane operator's growth factor.
- (3) The Authority shall use the sector growth factor applicable for a given year in the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)" that is available from the ICAO CORSIA website. This information will be produced in accordance with the timeline as defined in the First Schedule.
- (4) The Authority shall calculate, when applicable, the aeroplane operator's Growth Factor for a given year in accordance with the CO<sub>2</sub> emissions from the verified Emissions Reports submitted by aeroplane operators, where the operator's growth factor equals the product of the difference between the total aeroplane operator's CO<sub>2</sub> emissions covered by Regulations 27 in the given year and the average total annual aeroplane operator's CO<sub>2</sub> emissions during 2019 and 2020 covered by Regulations in the given year multiplied by the inverse



of the total aeroplane operator's CO<sub>2</sub> emissions covered by Regulations 27 in the given year.

- (5) The Authority shall, upon calculating the offsetting requirements in a given year of each of the aeroplane operators attributed to it, inform the aeroplane operator of its offsetting requirements according to the timeline as defined in the First Schedule.

*Emissions  
Reductions from the  
Use of CORSIA  
Eligible Fuels*

29. (1) If the aeroplane operator intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year shall compute emissions reductions as stated in the Fifth Schedule.

- (2) If a Default Life Cycle Emissions value is used, then the aeroplane operator shall use the ICAO document entitled "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" that is available on the ICAO CORSIA website for the calculation in Regulations 29. (1).

- (3) If an Actual Life Cycle Emissions value is used, then an approved Sustainability Certification Scheme shall ensure that the methodology, as defined in the ICAO document entitled "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values" that is available on the ICAO CORSIA website, has been applied correctly.

*Total Final CO<sub>2</sub>  
Offsetting  
Requirements for a  
Given Compliance  
Period  
with Emissions  
Reductions from the  
Use of CORSIA  
Eligible Fuels*

30. (1) The amount of CO<sub>2</sub> emissions required to be offset by the aeroplane operator, after taking into account emissions reductions from the use of CORSIA eligible fuels in a given compliance period from 1 January 2021 to 31 December 2035, shall be calculated by the Authority as stated in the Fifth Schedule.

- (2) If the aeroplane operator's total final offsetting requirements during a compliance period is negative, then the aeroplane operator has no offsetting requirements for the compliance period. These negative offsetting requirements shall not be carried forward to subsequent compliance periods.

- (3) The aeroplane operator's total final offsetting requirements during a compliance period shall be rounded up to the nearest tonne of CO<sub>2</sub>.
- (4) The Authority shall, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators, inform the aeroplane operator of its total final offsetting requirements according to the timeline as defined in the First Schedule.

## PART V EMISSIONS UNITS

### *Applicability of Emissions Units*

31. This Part shall be applicable to an aeroplane operator who is subject to offsetting requirements in Part IV.

### *Cancelling CORSIA Eligible Emissions Units*

32. (1) The aeroplane operator shall meet its offsetting requirements according to Regulations 30. (4), as calculated by the Authority, by cancelling CORSIA Eligible Emissions Units in a quantity equal to its total final offsetting requirements for a given compliance period. The CORSIA Eligible Emissions Units are only those units described in the ICAO document entitled "CORSIA Eligible Emissions Units", which meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled "CORSIA Emissions Unit Eligibility Criteria" as available on the ICAO CORSIA website.

- (2) To fulfil the provisions in Regulations, the aeroplane operator shall:

- (a) Cancel such CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in the First Schedule; and

(b) Request each CORSIA Eligible Emissions Unit Programme registry to make visible on the registry's public website, information on each of the aeroplane operator's cancelled CORSIA Eligible Emissions Units for a given compliance period, as defined in the First Schedule. Such information for each cancelled CORSIA Eligible Emissions Unit shall include the consolidated identifying information in Field 5 of Table 7, of the Fifth Schedule.

*Reporting Emissions  
Unit Cancellation*

33. (1) The aeroplane operator shall report to the Authority, the cancellation of CORSIA Eligible Emissions Units carried out in accordance with Regulations 32 to meet its total final offsetting requirements for a given compliance period, by submitting to the Authority a copy of the verified Emissions Unit Cancellation Report for approval and a copy of the associated Verification Report. The Emissions Unit Cancellation Report shall contain information using the required fields defined in Table 7 of the Fifth Schedule and shall be submitted to the Authority according to the timeline as defined in the First Schedule.
- (2) The Authority shall report to ICAO in accordance with the timeline as defined in the First Schedule. This report shall contain the information as defined in Table 8 of the Fifth Schedule, using an ICAO approved form.
- (3) The Authority shall cause to be published the following information, once submitted to ICAO, for a given compliance period:
- (a) Total final offsetting requirements over the compliance period for each aeroplane operators attributed to the State; and
  - (b) Total quantity of emissions units cancelled over the compliance period by each aeroplane operator to reconcile the total final offsetting requirements, as reported by each aeroplane operator attributed to the State.

*Verification of an  
aeroplane operator's  
Emissions Unit  
Cancellation Report*

34. (1) The aeroplane operator shall engage a verification body for the verification of its Emissions Unit Cancellation Report. The aeroplane operator may choose to use the same verification body engaged for the verification of its Emissions Report.
- (2) A verification body shall conduct the verification according to ISO 14064-3:2006 entitled "Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions" and the relevant requirements in the Sixth Schedule.
- (3) The aeroplane operator shall provide access to relevant information on the cancellation of emissions units if required by the verification body.
- (4) Following the verification of the Emissions Unit Cancellation Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and associated Verification Report to the State to which the aeroplane operator is attributed in accordance with the timeline in the First Schedule.
- (5) The State shall perform an order of magnitude check of the Emissions Unit Cancellation Report in accordance with the timeline, as defined in the First Schedule.

*Verification Body  
and National  
Accreditation Body*

35. (1) A verification body shall be accredited to ISO 14065:2013 entitled "Greenhouse gases - Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition" and the relevant requirements in the Sixth Schedule by a national accreditation body, in order to be eligible to verify the Emissions Unit Cancellation Report of an aeroplane operator.
- (2) A national accreditation body shall be working in accordance with ISO/IEC 17011:2004 entitled "Conformity assessment - General requirements for accreditation bodies accrediting conformity assessment bodies".

**FIRST SCHEDULE  
ADMINISTRATION PROCEDURES**

The procedures specified in this Schedule summarise administrative roles and responsibilities of the stakeholders involved in implementing Part II of these Regulations. The following provides a list of activities, and the associated date by which the activities shall be completed.

**Details of compliance timeline for 2019-2020 period**

During the period of 2019-2020, aeroplane operators and the Authority shall comply with the requirements according to the following timeline, where applicable:

<b>Timeline</b>	<b>Activity</b>
1 January 2019 to 31 December 2019	The aeroplane operator shall monitor, in accordance with Part II of these Regulations, CO2 emissions for 2019 from international flights, as defined in these Regulations.
28 February 2019	The aeroplane operator shall submit Emissions Monitoring Plan to the Authority (only once, unless there is a need to review) in accordance with these Regulations.
30 April 2019	The Authority shall approve Emissions Monitoring Plans (only once, unless there is a review) in accordance with these Regulations.
30 April 2019	The Authority shall submit a list of aeroplane operators that are attributed to Guyana to ICAO, as well as a list of verification bodies accredited in Guyana in accordance with these Regulations.
31 May 2019	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions in accordance with these Regulations.
1 January 2020 to 31 December 2020	The aeroplane operator shall monitor, in accordance with these Regulations, CO2 emissions for 2020 from international flights.
January 2020 to 31 May 2020	The aeroplane operator shall compile 2019 CO2 emissions data to be verified by a verification body, in accordance with these Regulations.
31 May 2020	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the

	verified Emissions Report and associated Verification Report for 2019 to the Authority in accordance with these Regulations.
1 June 2020 to 31 August 2020	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2019 in accordance with these Regulations, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2020	The Authority shall notify ICAO of the State's decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of Part IV, from 1 January 2021.  The Authority shall also notify ICAO which option it has selected for calculating the aeroplane operator's CO2 emissions during the 2021-2023 period in accordance with Part IV.
1 August 2020	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2021 compliance year in accordance with these Regulations.
31 August 2020	The Authority shall submit required information regarding CO2 emissions for 2019 to ICAO in accordance with these Regulations.
30 November 2020	The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO in accordance with Part II of these Regulations, as well as updates to the list of verification bodies accredited in the State in accordance with these Regulations.
31 December 2020	The Authority may obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarising a list of aeroplane operators and the State to which they have been attributed.

### Details of compliance timeline for 2021-2023 period

During the period of 2021-2023, aeroplane operators and the Authority shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2021 to 31 December 2021	The aeroplane operator shall monitor CO2 emissions for 2021 from international flights
1 January 2021 to 31 May 2021	The aeroplane operator shall compile 2020 CO2 emissions data to be verified by a verification body.
	The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
31 May 2021	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2020 to the Authority.
1 June 2021 to 31 August 2021	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2020, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2021	The Authority shall notify ICAO of any change in Guyana's decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA from 1 January 2022.
1 August 2021	The Authority shall obtain and use the ICAO document entitled "CORSIA States

	for Chapter 3 State Pairs” applicable for the 2022 compliance year.
31 August 2021	The Authority shall submit required information regarding CO2 emissions for 2020 to ICAO.
30 September 2021	The Authority shall calculate and inform aeroplane operators attributed to Guyana of their average total CO2 emissions during 2019 and 2020.
30 November 2021	The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in Guyana.
31 December 2021	The Authority shall obtain and use the ICAO document entitled “CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2022 to 31 December 2022	The aeroplane operator shall monitor, CO2 emissions for 2022 from international flights.
1 January 2022 to 30 April 2022	The aeroplane operator shall compile 2021 emissions data to be verified by a verification body.
30 April 2022	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2021 to the Authority.
1 May 2022 to 31 July 2022	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2021, including any filling in of data gaps in case of non-reporting by aeroplane operators.



30 June 2022	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA from 1 January 2023.
31 July 2022	The Authority shall submit required information regarding CO2 emissions for 2021 to ICAO.
1 August 2022	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2023 compliance year.
31 October 2022	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2021 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)" that can be found on the ICAO CORSIA website.
30 November 2022	<p>The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in the State.</p> <p>The Authority shall calculate and inform aeroplane operators of offsetting requirements for 2021.</p>
31 December 2022	The State shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2023 to 31 December 2023	The aeroplane operator shall monitor, CO2 emissions for 2023 from international flights.
1 January 2023 to 30 April 2023	The aeroplane operator shall compile 2022 emissions data to be verified by a verification body.

30 April 2023	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2022 to the Authority.
1 May 2023 to 31 July 2023	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2022, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2023	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA from 1 January 2024.
31 July 2023	The Authority shall submit required information regarding CO2 emissions for 2022 to ICAO.
1 August 2023	The Authority shall obtain and use the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” applicable for the 2024 compliance year.
31 October 2023	The Authority shall obtain and use the Sector’s Growth Factor (SGF) for 2022 from the ICAO document entitled “CORSIA Annual Sector’s Growth Factor (SGF)” that is available on the ICAO CORSIA website.
30 November 2023	<p>The Authority shall submit updates to the list of aeroplane operators that are attributed to it to ICAO, as well as updates to the list of verification bodies accredited in the Authority.</p> <p>The Authority shall calculate and inform aeroplane operators of offsetting requirements for 2022.</p>

### Details of compliance timeline for the 2024-2026 period

During the period of 2024-2026, aeroplane operators and the Authority shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2024 to 31 December 2024	The aeroplane operator shall monitor, CO2 emissions for 2024 from international flights.
1 January 2024 to 30 April 2024	The aeroplane operator shall compile 2023 emissions data to be verified by a verification body.
30 April 2024	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2023 to the Authority.
1 May 2024 to 31 July 2024	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2023 including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2024	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA from 1 January 2025.
31 July 2024	The Authority shall submit required information regarding CO2 emissions for 2023 to ICAO.
1 August 2024	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2025 compliance year.
31 October 2024	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2023 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)"..

30 November 2024	<p>The Authority shall calculate and inform aeroplane operators of offsetting requirements for 2023.</p> <p>The Authority shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2021 to 2023 period.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to it to ICAO, as well as updates to the list of verification bodies accredited in the State.</p>
31 December 2024	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2025 to 31 December 2025	The aeroplane operator shall monitor CO2 emissions for 2025 from international flights.
31 January 2025 or 60 days after the Authority informs aeroplane operators of their total final offsetting requirements for the 2021-2023 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2021 to 2023 period.
7 February 2025	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2021-2023 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).
1 December 2024 to 30 April 2025	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2021-2023 period to be verified by a verification body.
1 January 2025 to 30 April 2025	The aeroplane operator shall compile 2024 emissions data to be verified by a verification body.
30 April 2025	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the

	<p>verified Emissions Report and associated Verification Report for 2024 to the Authority.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2021-2023 period to the Authority.</p>
1 May 2025 to 31 July 2025	<p>The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2024, including any filling in of data gaps in case of non-reporting by aeroplane operators.</p> <p>The Authority shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2021-2023 period.</p>
30 June 2025	<p>The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations from 1 January 2026.</p>
31 July 2025	<p>The Authority shall submit required information regarding CO<sub>2</sub> emissions for 2024 to ICAO.</p> <p>The Authority shall report to ICAO the required information regarding emissions unit cancellation for the 2021-2023 period.</p>
1 August 2025	<p>The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2026 compliance year.</p>
31 October 2025	<p>The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2024 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".</p>
30 November 2025	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2024.</p>

	The Authority shall submit updates to the list of aeroplane operators that are attributed to it to ICAO as well as updates to the list of verification bodies accredited in the State.
31 December 2025	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed in accordance with sub-regulation 5 (3)
1 January 2026 to 31 December 2026	The aeroplane operator shall monitor CO2 emissions for 2026 from international flights.
1 January 2026 to 30 April 2026	The aeroplane operator shall compile 2025 emissions data to be verified by a verification body.
30 April 2026	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2025 to the Authority.
1 May 2026 to 31 July 2026	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2025, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2026	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability these regulations from 1 January 2027.
31 July 2026	The Authority shall submit required information regarding CO2 emissions for 2025 to ICAO in accordance.
1 August 2026	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2027 compliance year.
31 October 2026	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2025 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".

30 November 2026	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2025.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to it to ICAO, as well as updates to the list of verification bodies accredited in the State.</p>
31 December 2026	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.

#### **Details of compliance timeline for the 2027-2029 period**

During the period of 2027-2029, aeroplane operators and the Authority shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2027 to 31 December 2027	The aeroplane operator shall monitor, CO2 emissions for 2027 from international flights.
1 January 2027 to 30 April 2027	The aeroplane operator shall compile 2026 emissions data to be verified by a verification body.
30 April 2027	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2026 to the Authority.
1 May 2027 to 31 July 2027	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2026, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2027	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations from 1 January 2028.

31 July 2027	The Authority shall submit required information regarding CO2 emissions for 2026 to ICAO.
1 August 2027	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2028 compliance year.
31 October 2027	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2026 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30 November 2027	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2026.</p> <p>The Authority shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2024 to 2026 period.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in the State.</p>
31 December 2027	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2028 to 31 December 2028	The aeroplane operator shall monitor, CO2 emissions for 2028 from international flights.
31 January 2028 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2024-2026 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2024 to 2026 period.
7 February 2028	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2024-2026 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).



1 December 2027 to 30 April 2028	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2024-2026 period to be verified by a verification body.
1 January 2028 to 30 April 2028	The aeroplane operator shall compile 2027 emissions data to be verified by a verification body.
30 April 2028	<p>The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2027 to the Authority.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2024-2026 compliance period to the Authority.</p>
1 May 2028 to 31 July 2028	<p>The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2027, including any filling in of data gaps in case of non-reporting by aeroplane operators.</p> <p>The Authority shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2024-2026 period.</p>
30 June 2028	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations from 1 January 2028.
31 July 2028	The Authority shall submit required information regarding CO2 emissions for 2027 to ICAO.

	The Authority shall report to ICAO the required information regarding emissions unit cancellation for the 2024-2026 period.
1 August 2028	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2029 compliance year.
31 October 2028	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2027 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30 November 2028	The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2027.  The Authority shall submit updates to the list of aeroplane operators that are attributed to it to as well as updates to the list of verification bodies accredited in Guyana.
31 December 2028	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2029 to 31 December 2029	The aeroplane operator shall monitor, CO2 emissions for 2029 from international flights.
1 January 2029 to 30 April 2029	The aeroplane operator shall compile 2028 emissions data to be verified by a verification body.  The aeroplane operator shall submit its Emissions Report for verification as soon as possible after completing its Emissions Report.
30 April 2029	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2028 to the Authority.

1 May 2029 to 31 July 2029	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2028, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2029	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations from 1 January 2030.
31 July 2029	The Authority shall submit required information regarding CO2 emissions for 2028 to ICAO.
1 August 2029	The Authority shall obtain and use the ICAO document entitled "CORSA States for Chapter 3 State Pairs" applicable for the 2030 compliance year.
31 October 2029	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2028 from the ICAO document entitled "CORSA Annual Sector's Growth Factor (SGF)".
30 November 2029	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2028.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in Guyana.</p>
31 December 2029	The Authority shall obtain and use the ICAO document entitled "CORSA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.

### Details of compliance timeline for the 2030-2032 period

During the period of 2030-2032, aeroplane operators and the Authority shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2030 to 31 December 2030	The aeroplane operator shall monitor CO2 emissions for 2030 from international flights.
1 January 2030 to 30 April 2030	The aeroplane operator shall compile 2029 CO2 emissions data to be verified by a verification body.
30 April 2030	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2029 to the Authority.
1 May 2030 to 31 July 2030	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2029, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2030	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations.
31 July 2030	The Authority shall submit required information regarding CO2 emissions for 2029 to ICAO.
1 August 2030	The Authority shall obtain and use the ICAO document entitled "CORSA States for Chapter 3 State Pairs" applicable for the 2031 compliance year.
31 October 2030	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2029 from the ICAO document entitled "CORSA Annual Sector's Growth Factor (SGF)".
30 November 2030	The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2029.

	<p>The Authority shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2027 to 2029 period.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in the State.</p>
31 December 2030	The Authority shall obtain and use the ICAO document entitled "CORISIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2031 to 31 December 2031	The aeroplane operator shall monitor, CO2 emissions for 2031 from international flights.
31 January 2031 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2027-2029 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2027 to 2029 period.
7 February 2031	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2027-2029 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).
1 December 2030 to 30 April 2031	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2027-2029 period to be verified by a verification body.
1 January 2031 to 30 April 2031	The aeroplane operator shall compile 2030 emissions data to be verified by a verification body.
30 April 2031	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2030 to the Authority.

	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2027-2029 period to the Authority.</p>
1 May 2031 to 31 July 2031	<p>The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2030, including any filling in of data gaps in case of non-reporting by aeroplane operators.</p> <p>The Authority shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2027-2029 period.</p>
30 June 2031	<p>The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations from 1 January 2032.</p>
31 July 2031	<p>The Authority shall submit required information regarding CO2 emissions for 2030 to ICAO.</p> <p>The Authority shall report to ICAO the required information regarding emissions unit cancellation for the 2027-2029 period.</p>
1 August 2031	<p>The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2032 compliance year.</p>
31 October 2031	<p>The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2030 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".</p>
30 November 2031	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2030.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are</p>

	attributed to Guyana to ICAO as well as updates to the list of verification bodies accredited in Guyana.
31 December 2031	The Authority shall obtain and use the ICAO document entitled "CORSA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2032 to 31 December 2032	The aeroplane operator shall monitor CO2 emissions for 2032 from international flights.
1 January 2032 to 30 April 2032	The aeroplane operator shall compile 2031 emissions data to be verified by a verification body.
30 April 2032	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2031 to the Authority.
1 May 2032 to 31 July 2032	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2031, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2032	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations from 1 January 2033.
31 July 2032	The Authority shall submit required information regarding CO2 emissions for 2031 to ICAO.
1 August 2032	The Authority shall obtain and use the ICAO document entitled "CORSA States for Chapter 3 State Pairs" applicable for the 2033 compliance year.
31 October 2032	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2031 from the ICAO document entitled "CORSA Annual Sector's Growth Factor (SGF)".

30 November 2032	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2031.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in the Guyana.</p>
31 December 2032	<p>The Authority shall obtain and use the ICAO document entitled "CORSA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.</p>

**Details of compliance timeline for the 2033-2035 period**

During the period of 2033-2035, aeroplane operators and the Authority shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2033 to 31 December 2033	The aeroplane operator shall monitor CO <sub>2</sub> emissions for 2033 from international flights.
1 January 2033 to 30 April 2033	The aeroplane operator shall compile 2032 emissions data to be verified by a verification body.
30 April 2033	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2032 to the Authority.
1 May 2033 to 31 July 2033	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2032, including any filling in of data gaps in case of non-reporting by aeroplane operators.
30 June 2033	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary



	participation in the applicability of these Regulations, from 1 January 2034.
31 July 2033	The Authority shall submit required information regarding CO2 emissions for 2032 to ICAO.
1 August 2033	The Authority shall obtain and use the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" applicable for the 2034 compliance year.
31 October 2033	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2032 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30 November 2033	<p>The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2032.</p> <p>The Authority shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2030 to 2032 period.</p> <p>The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in Guyana.</p>
31 December 2033	The Authority shall obtain and use the ICAO document entitled "CORSIA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2034 to 31 December 2034	The aeroplane operator shall monitor, CO2 emissions for 2034 from international flights.
31 January 2034 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2030-2032 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2030 to 2032 period.
7 February 2034	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2030-2032 period is communicated on the respective Eligible Emissions Units

	Programme registry (or registries) public website(s).
1 December 2033 to 30 April 2034	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2030-2032 period to be verified by a verification body.
1 January 2034 to 30 April 2034	The aeroplane operator shall compile 2033 emissions data to be verified by a verification body.
30 April 2034	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2033 to the Authority.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2030-2032 compliance period to the Authority.</p>
1 May 2034 to 31 July 2034	<p>The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2033, including any filling in of data gaps in case of non-reporting by aeroplane operators.</p> <p>The Authority shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2030-2032 period.</p>
30 June 2034	The Authority shall notify ICAO of any change in its decision to voluntarily participate, or to discontinue the voluntary participation in the applicability of these Regulations, from 1 January 2035.
31 July 2034	The Authority shall submit required information regarding CO2 emissions for 2033 to ICAO.

	The Authority shall report to ICAO the required information regarding emissions unit cancellation for the 2030-2032 period.
1 August 2034	The Authority shall obtain and use the ICAO document entitled "CORSA States for Chapter 3 State Pairs" applicable for the 2035 compliance year.
31 October 2034	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2033 from the ICAO document entitled "CORSA Annual Sector's Growth Factor (SGF)".
30 November 2034	The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2033.  The Authority shall submit updates to the list of aeroplane operators that are attributed to Guyana to ICAO, as well as updates to the list of verification bodies accredited in Guyana.
1 December 2034	The Authority shall obtain and use the ICAO document entitled "CORSA Aeroplane Operator to State Attributions" summarizing a list of aeroplane operators and the State to which they have been attributed.
1 January 2035 to 31 December 2035	The aeroplane operator shall monitor, CO2 emissions for 2035 for international flights.
1 January 2035 to 30 April 2035	The aeroplane operator shall compile 2034 emissions data to be verified by a verification body.
30 April 2035	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2034 to the Authority.
1 May 2035 to 31 July 2035	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2034 including any filling in of data gaps in case of non-reporting by aeroplane operators.
31 July 2035	The Authority shall submit required information regarding CO2 emissions for 2034 to ICAO.

31 October 2035	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2034 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30 November 2035	The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2034.

To complete the period of 2033-2035, aeroplane operators and States shall comply with the requirements according to the following timeline, where applicable:

<i>Timeline</i>	<i>Activity</i>
1 January 2036 to 30 April 2036	The aeroplane operator shall compile 2035 emissions data to be verified by a verification body.
30 April 2036	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2035 to the Authority.
1 May 2036 to 31 July 2036	The Authority shall conduct an order of magnitude check of the verified Emissions Report for 2035, including any filling in of data gaps in case of non-reporting by aeroplane operators.
31 July 2036	The Authority shall submit required information regarding CO2 emissions for 2035 to ICAO.
31 October 2036	The Authority shall obtain and use the Sector's Growth Factor (SGF) for 2035 from the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".
30 November 2036	The Authority shall calculate and inform aeroplane operators of their offsetting requirements for 2035.  The Authority shall calculate and inform aeroplane operators of their total final offsetting requirements for the 2033 to 2035 period.

<p>31 January 2037 or 60 days after the State informs aeroplane operators of their total final offsetting requirements for the 2033-2035 period, whichever date comes later</p>	<p>The aeroplane operator shall cancel emissions units for compliance during the 2033-2035 period.</p>
<p>7 February 2037</p>	<p>The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2033-2035 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).</p>
<p>1 December 2036 to 30 April 2037</p>	<p>The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2033-2035 period to be verified by a verification body.</p>
<p>30 April 2037</p>	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2033-2035 compliance period to the Authority.</p>
<p>1 May 2037 to 31 July 2037</p>	<p>The Authority shall undertake an order of magnitude check of the verified Emissions Unit Cancellation Report for the 2033-2035 period.</p>
<p>31 July 2037</p>	<p>The Authority shall report to ICAO the required information regarding emissions unit cancellation for the 2033-2035 period.</p>

## SECOND SCHEDULE FUEL USE MONITORING METHODS

This schedule specifies the procedures to be used to monitor fuel use by aeroplane operators. Any equivalent procedures to those contained in this Schedule shall only be allowed after prior application to and approval by the Authority.

### FUEL USE MONITORING METHODS

The aeroplane operator, with the exception of an aeroplane operator eligible to use the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT), shall choose from the following fuel use monitoring methods:

- (a) Method A;
- (b) Method B
- (c) Block-off/Block-on;
- (d) Fuel Uplift; or
- (e) Fuel Allocation with Block Hour

#### **Method A**

The aeroplane operator shall use the following formula to compute fuel use according to Method A:

$$FN = TN - TN+1 + UN+1$$

where:

FN = Fuel used for the flight under consideration (=flight N) determined using Method A (in tonnes);

TN = Amount of fuel contained in aeroplane tanks once fuel uplifts for the flight under consideration (i.e., flight N) are complete (in tonnes);

TN+1 = Amount of fuel contained in aeroplane tanks once fuel uplifts for the subsequent flight (i.e., flight N+1) are complete (in tonnes); and

UN+1 = Sum of fuel uplifts for the subsequent flight (i.e., flight N+1) measured in volume and multiplied with a density value (in tonnes).

The aeroplane operator performing on an ad-hoc basis flights attributed to another aeroplane operator shall provide to the latter the fuel measurement values according to the Block-off / Block-on method.

Where no fuel uplift for the flight or subsequent flight takes place, the amount of fuel contained in aeroplane tanks (TN or TN+1) shall be determined at block-off for the flight or subsequent flight. In exceptional cases the variable TN+1 cannot be determined. This is the case when an aeroplane performs activities other than a flight, including undergoing major maintenance involving the emptying of the tanks, after the flight to be monitored. In such case the aeroplane operator may substitute the quantity "TN+1 + UN+1" with the amount of fuel remaining in tanks at the start of the subsequent activity of the aeroplane or fuel in tanks at Block-on, as recorded by technical logs.

### **Method B**

The aeroplane operator shall use the following formula to compute fuel use according to Method B:

$$FN = RN-1 - RN + UN$$

where:

FN = Fuel used for the flight under consideration (i.e., flight N) determined using Method B (in tonnes);

RN-1 = Amount of fuel remaining in aeroplane tanks at the end of the previous flight (i.e., flight N-1) at Block-on before the flight under consideration, (in tonnes);

RN = Amount of fuel remaining in aeroplane tanks at the end of the flight under consideration (i.e., flight N) at Block-on after the flight, (in tonnes); and

UN = Fuel uplift for the flight considered measured in volume and multiplied with a density value (in tonnes).

The aeroplane operator performing on an ad-hoc basis flights attributed to another aeroplane operator shall provide to the latter the fuel measurement values according to the Block-off / Block-on method.

Where an aeroplane does not perform a flight previous to the flight for which fuel consumption is being monitored (e.g., if the flight follows a major revision or maintenance), the aeroplane operator may substitute the quantity RN-1 with the amount of fuel remaining in aeroplane tanks at the end of the previous activity of the aeroplane, as recorded by technical logs.

### **Block-off/Block-on**

The aeroplane operator shall use the following formula to compute fuel use according to the Block-off/Block-on Method:

$$F_N = T_N - R_N$$

where:

$F_N$  = Fuel used for the flight under consideration (=flight N) determined using Block-off/Block-on Method (in tonnes);

$T_N$  = Amount of fuel contained in aeroplane tanks at Block-off for the flight under consideration i.e., flight N (in tonnes); and

$R_N$  = Amount of fuel remaining in aeroplane tanks at Block-on of the flight under consideration i.e., flight N (in tonnes).

### **Fuel Uplift**

For flights with a fuel uplift unless the subsequent flight has no uplift, the aeroplane operator shall use the following formula to compute fuel use according to the Fuel Uplift Method:

$$F_N = U_N$$

where:

$F_N$  = Fuel used for the flight under consideration (i.e., flight N) determined using fuel uplift (in tonnes); and

$U_N$  = Fuel uplift for the flight considered, measured in volume and multiplied with a density value (in tonnes).

For flight(s) without a fuel uplift (i.e., flight  $N+1$ , ..., flight  $N+n$ ), the aeroplane operator shall use the following formula to allocate fuel use from the prior fuel uplift (i.e., from flight  $N$ ) proportionally to block hour:



$$F_N = U_N * \left[ \frac{BH_N}{BH_N + BH_{N+1} + \dots + BH_{N+n}} \right]$$

$$F_{N+1} = U_N * \left[ \frac{BH_{N+1}}{BH_N + BH_{N+1} + \dots + BH_{N+n}} \right]$$

...

$$F_{N+n} = U_N * \left[ \frac{BH_{N+n}}{BH_N + BH_{N+1} + \dots + BH_{N+n}} \right]$$

where:

$F_N$  = Fuel used for the flight under consideration (i.e., flight  $N$ ) determined using fuel uplift (in tonnes);

$F_{N+1}$  = Fuel used for the subsequent flight (i.e., flight  $N+1$ ) determined using fuel uplift (in tonnes);

...

$F_{N+n}$  = Fuel used for the follow-on flight (i.e., flight  $N+n$ ) determined using fuel uplift (in tonnes);

$U_N$  = Fuel uplift for the flight under consideration (i.e., flight  $N$ ) (in tonnes);

$BH_N$  = Block hour for the flight under consideration (i.e., flight  $N$ ) (in hours);

$BH_{N+1}$  = Block hour for the subsequent flight (i.e., flight  $N+1$ ) (in hours); and

...

$BH_{N+n}$  = Block hour for the follow-on flight (i.e., flight  $N+n$ ) (in hours).

### **Fuel Allocation with Block Hour**

Computation of Average Fuel Burn Ratios: for an aeroplane operator which can clearly distinguish between international and domestic fuel uplifts, the aeroplane operator shall compute, for each aeroplane type, the average fuel burn ratios by summing up all actual fuel uplifts from international flights, as defined in these Regulations, divided by the sum of all actual block hours from international flights for a given year, according to the following formula:

$$AFBR_{AO,AT} = \frac{\sum_N U_{AO,AT,N}}{\sum_N BH_{AO,AT,N}}$$

where:

$AFBR_{AO,AT}$  = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour);

$U_{AO,AT,N}$  = Fuel uplifted for the international flight  $N$  for aeroplane operator (AO) and aeroplane type (AT) determined using monitoring method Fuel Uplift (in tonnes); and

$BH_{AO,AT,N}$  = Block hour for the international flight  $N$  for aeroplane operator (AO) and aeroplane type (AT) (in hours).

For an aeroplane operator which cannot clearly distinguish between international and domestic fuel uplifts, the aeroplane operator shall compute, for each aeroplane type, the average fuel burn ratios by summing up all actual fuel uplifts from international and domestic flights divided by the sum of all actual block hours from these flights for a given year, according to the following formula:

$$AFBR_{AO,AT} = \frac{\sum_N U_{AO,AT,N}}{\sum_N BH_{AO,AT,N}}$$

where:

$AFBR_{AO,AT}$  = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour);

$U_{AO,AT,N}$  = Fuel uplifted for the international or a domestic flight  $N$  for aeroplane operator (AO) and aeroplane type (AT) measured in volume and multiplied with a specific density value (in tonnes); and

$BH_{AO,AT,N}$  = Block hour for the international and domestic flight  $N$  for aeroplane operator (AO) and aeroplane type (AT) (in hours).

An aeroplane operator specific average fuel burn ratios shall be calculated on a yearly basis by using the yearly data from the actual reporting year. The average fuel burn ratios shall be reported, for each aeroplane type, in the aeroplane operator's Emissions Report.

Computation of fuel use for individual flights: The aeroplane operator shall compute the fuel consumption for each international flight by multiplying the aeroplane operator specific average fuel burn ratios with the flight's block hour according to the following formula:

$$F_N = AFBR_{AO, AT} * BH_{AO, AT, N}$$

where:

$F_N$  = Fuel allocated to the international flight under consideration (i.e., flight  $N$ ) using the Fuel Allocation Block Hour method (in tonnes);

$AFBR_{AO, AT}$  = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour); and

$BH_{AO, AT, N}$  = Block hour for the international flight under consideration (=flight  $N$ ) for aeroplane operator (AO) and aeroplane type (AT) (in hours).

A verification body shall cross-check whether the emissions reported are reasonable in comparison to other fuel related data of the aeroplane operator.

## THIRD SCHEDULE

### CO2 EMISSIONS ESTIMATION AND REPORTING METHODS AND TOOLS

The procedures specified in this Schedule are concerned with the estimation of CO2 emissions by an aeroplane operator for the purposes of monitoring CO2 emissions and filling data gaps. The ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) can be obtained from the ICAO document entitled “ICAO CORSIA CO2 Estimation and Reporting Tool” for use in a given year. The CERT can be found on the ICAO CORSIA website.

#### **Use of the ICAO CORSIA CERT for complying with monitoring and reporting requirements**

The aeroplane operator shall use the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) according to the eligibility criteria as described in these Regulations and upon approval by the Authority.

The aeroplane operator shall use either the (1) Block Time input method or (2) the Great Circle Distance input method to enter the necessary information into the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT).

The aeroplane operator approved to use the Block Time input method shall collect the following data and shall enter it into the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) to estimate its CO2 emissions during the compliance year:

- (a) ICAO aircraft type – model designator;
- (b) Origin aerodrome ICAO Designator;
- (c) Destination aerodrome ICAO Designator;
- (d) Block time (in hours);
- (e) Number of flights;
- (f) Date (optional); and
- (g) Flight ID (optional).

The aeroplane operator approved to use the Great Circle Distance input method shall collect the following data and shall enter it into the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) to estimate its CO2 emissions during the compliance year:

- (a) ICAO aircraft model - type designator;
- (b) Origin aerodrome;
- (c) Destination aerodrome;
- (d) Number of flights;
- (e) Date (optional); and
- (f) Flight ID (optional).

## FOURTH SCHEDULE EMISSIONS MONITORING PLANS

The Emissions Monitoring Plan of an aeroplane operator shall contain the following information:

### **Aeroplane operator identification**

1. Name and address of the aeroplane operator with legal responsibility.
2. Information for attributing the aeroplane operator to a State:
  - a. ICAO Designator: ICAO Designator(s) used for air traffic control purposes
  - b. Air operator certificate: If the aeroplane operator does not have an ICAO Designator, then a copy of the air operator certificate.
  - c. Place of juridical registration: If the aeroplane operator does not have an ICAO Designator or an air operator certificate, then the aeroplane operator's place of juridical registration.
3. Details of ownership structure relative to any other aeroplane operators with international flights, as defined in these Regulations, including identification of whether the aeroplane operator is a parent company to other aeroplane operators with international flights, a subsidiary of another aeroplane operator(s) with international flights, and/or has a parent and or subsidiaries that are aeroplane operators with international flights.
4. If the aeroplane operator in a parent-subsidiary relationship seeks to be considered a single aeroplane operator for purposes of these Regulations, then confirmation shall be provided that the parent and subsidiary(ies) are attributed to the same State and that the subsidiary(ies) are wholly-owned by the parent.
5. Contact information for the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan.
6. Description of the aeroplane operator's activities (e.g. scheduled/non-scheduled, passenger/cargo/executive, and geographic scope of operations).

### **Fleet and operations data**

1. List of the aeroplane types and type of fuel used in aeroplanes operated for international flights, at the time of submission of the Emissions Monitoring Plan, recognizing that there may be changes over time. The list shall include:

- a. Aeroplane types with a maximum certificated take-off mass of 5 700 kg or greater and the number of aeroplane per type, including owned and leased aeroplanes; and
  - b. Type of fuel(s) used by the aeroplanes
2. Information used for attributing international flights:
  - a. ICAO Designator: List of the ICAO Designator(s) used in the aeroplane operator's flight plans
  - b. Registration marks: If the aeroplane operator does not have an ICAO Designator, then a list of the nationality or common mark, and registration mark of aeroplanes that are explicitly stated in the air operator certificate (or equivalent) and used in the aeroplane operator's flight plans.
3. Procedures on how changes in the aeroplane fleet and fuel used will be tracked, and subsequently integrated in the Emissions Monitoring Plan.
4. Procedures on how the specific flights of an aeroplane will be tracked to ensure completeness of monitoring.
5. Procedures for determining which aeroplane flights meet the definition of international flights, and are therefore subject to Part III of these Regulations.
6. List of States to where the aeroplane operator operates international flights at the time of initial submission of the Emissions Monitoring Plan.
7. Procedures for determining which international aeroplane flights are subject to Part IV of these Regulations.
8. Procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights.

**Methods and means for establishing the average emissions during the 2019-2020 period**

1. If the aeroplane operator meets the eligibility criteria in Part III of these Regulations, and chooses to use the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT) as described in the Third Schedule, then the following information shall be provided:

- a. An estimate of CO<sub>2</sub> emissions for all international flights for 2019 with supporting information on how the estimation was calculated.
  - b. The type of input method used in the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT):
    - i. Great Circle Distance input method; or
    - ii. Block Time input method.
2. If the aeroplane operator meets the eligibility criteria in Part III of these Regulations, or chooses to use a Fuel Use Monitoring method as described in the Second Schedule, then the following information shall be provided:
- a. The Fuel Use Monitoring Method that will be used:
    - i. Method A;
    - ii. Method B;
    - iii. Block-off / Block-on;
    - iv. Fuel Uplift; or
    - v. Fuel Allocation with Block Hour.
  - b. If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type;
  - c. Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation; and
  - d. The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in the Second Schedule.
3. If the aeroplane operator is in a parent-subsidary relationship and seeks to be considered as a single aeroplane operator for purposes of these Regulations, then

it shall provide the procedures that will be used for maintaining records of fuel used and emissions monitored during the 2019-2020 period of the various corporate entities. This shall be used to establish individual average emissions during the 2019-2020 period for the parent and subsidiary (or subsidiaries).

### **Methods and means for emissions monitoring and compliance on or after 1 January 2021**

If the aeroplane operator has international flights, but these are not subject to offsetting requirements then it shall confirm whether it plans to use the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT) as described in the Third Schedule or the Fuel Use Monitoring Methods as described in the Second Schedule.

If the aeroplane operator meets the eligibility criteria in Part III of these Regulations, and it chooses to use the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT) as described in the Third Schedule, then the following information shall be provided:

1. An estimate of CO<sub>2</sub> emissions for all international flights, subject to offsetting requirements, for the year before the emissions monitoring is to occur as well as information on how the fuel use and CO<sub>2</sub> estimation was calculated.
2. The type of input method used in the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT):
  - a. Great Circle Distance input method; or
  - b. Block Time input method.
3. If the aeroplane operator meets the eligibility criteria in Part III of these Regulations, or chooses to use a Fuel Use Monitoring method as described in the Second Schedule, then the following information shall be provided:
  - a. The Fuel Use Monitoring Method that will be used:
    - i. Method A;
    - ii. Method B;
    - iii. Block-off / Block-on;
    - iv. Fuel Uplift; or
    - v. Fuel Allocation with Block Hour.



- b. If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type;
- c. Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation; and
- d. The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in the Second Schedule.

If the aeroplane operator is using a Fuel Use Monitoring Method, as defined in the Second Schedule, it shall state whether it plans to use the ICAO CORSIA CERT for international flights, that are subject to emissions monitoring but not offsetting requirements. If so, the aeroplane operators shall also state which input method into the ICAO CORSIA CERT is being used (i.e., Great Circle Distance input method, or Block Time input method).

#### **Data management, data flow and control**

The aeroplane operator shall provide the following information:

1. Responsibilities and procedures on data management;
2. Procedures to handle data gaps and erroneous data values, including:
  - a. Secondary data reference sources which would be used as an alternative;
  - b. Alternative method in case the secondary data reference source is not available; and
  - c. For those aeroplane operators using a Fuel Use Monitoring Method, information on systems and procedures for identifying data gaps and for assessing whether the 5 per cent threshold for significant data gaps has been reached.
3. Documentation and record keeping plan;
4. Assessment of the risks associated with the data management processes and means for addressing significant risks;

5. Procedures for making revisions to the Emissions Monitoring Plan and resubmitting relevant portions to the Authority when there are material changes;
6. Procedures for providing notice in the Emissions Report of non-material changes that require the attention of the Authority; and
7. A data flow diagram summarizing the systems used to record and store data associated with the monitoring and reporting of CO<sub>2</sub> emissions.

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## **FIFTH SCHEDULE REPORTING**

The procedures specified in this Schedule are concerned with the reporting requirements under these Regulations.

### **Content of Emissions Report From Aeroplane Operator To Authority**

The Emissions Report of an aeroplane operator shall contain the following information:

#### **Aeroplane operator information**

1. Name of aeroplane operator;
2. Detailed contact information of aeroplane operator;
3. Name of a point of contact;
4. Method and identifier used to attribute an aeroplane operator to the State in accordance with these Regulations; and
5. State.

#### **Reference details of aeroplane operator Emissions Monitoring Plan**

1. Reference to the Emissions Monitoring Plan that is the basis for emissions monitoring that year

#### **Information to identify the verification body and Verification Report**

1. Name and contact information of the verification body;
2. Verification Report to be a separate report from aeroplane operator's Emissions Report.

#### **Reporting year**

1. Year during which emissions were monitored.

#### **Type and mass of fuel(s) used**

1. Total fuel mass per type of fuel:
  - a. Jet-A (in tonnes)
  - b. Jet-A1 (in tonnes)
  - c. Jet-B (in tonnes)
  - d. AvGas (in tonnes)

**Total number of international flights during the reporting period**

1. Total number of international flights

**Number of international flights per State pair or aerodrome pair**

1. Number of international flights, per State pair (no rounding); or
2. Number of international flights, per aerodrome pair (no rounding).

**CO2 emissions per aerodrome pair or State pair**

1. CO2 emissions from international flights per State pair (in tonnes); or
2. CO2 emissions from international flights per aerodrome pair (in tonnes).

**Scale of data gaps**

1. Per cent of data gaps (according to criteria defined in these Regulations and rounded to the nearest 0.1%)
2. Reason for data gaps if per cent of data gaps exceeds the threshold defined

**Aeroplane information**

1. List of aeroplane types;
2. Aeroplane identifiers used in flight plans during the year for all international flights. Where the identifier is based on an ICAO Designator, only the ICAO Designator is to be reported;
3. Information on leased aeroplanes;
4. Average fuel burn ratio (AFBR) for each aeroplane type in line with Doc 8643 – Aircraft Type Designator (in tonnes per hour to 3 decimal places)

**Eligibility for and use of the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT)**

1. Version of the ICAO CORSIA CERT used;
2. Scope of use of the ICAO CORSIA CERT i.e., on all flights or only on the international flights, not subject to offsetting requirements.

### **CORSIA eligible fuel claimed**

1. Fuel type (i.e., type of fuel, feedstock and conversion process);
2. Total mass of the neat CORSIA eligible fuel claimed (in tonnes) per fuel type.

### **Emissions information (per fuel type)**

1. Approved Life Cycle emissions values
2. Emissions reductions claimed from a CORSIA eligible fuel (as calculated in accordance with equations described in these Regulations and reported in tonnes)

### **Emissions reductions (total)**

1. Total emissions reductions claimed from a CORSIA eligible fuel as calculated in accordance with equations described in these Regulations and reported in tonnes

### **Total CO2 emissions**

1. Total CO2 emissions (based on total mass of fuel in tonnes from Type and mass of fuel(s) used and reported in tonnes)
2. Total CO2 emissions from flights subject to offsetting requirements (in tonnes)
3. Total CO2 emissions from international flights and that are not subject to offsetting requirements (in tonnes)

### **Supplementary Information to an Aeroplane operator's Emissions Report if Emissions Reductions from the Use of Each CORSIA Eligible Fuel Being Claimed**

The following information should be reported if an emissions reductions from the use of each CORSIA eligible fuel is being claimed:

1. Purchase date of the neat CORSIA eligible fuel
2. Identification of the producer of the neat CORSIA eligible fuel:
  - a. Name of producer of the neat CORSIA eligible fuel
  - b. Contact information of the producer of the neat CORSIA eligible fuel
3. Fuel Production:
  - a. Production date of the neat CORSIA eligible fuel
  - b. Production location of the neat CORSIA eligible fuel
  - c. Batch number of each batch of neat CORSIA eligible fuel
  - d. Mass of each batch of neat CORSIA eligible fuel produced

4. Fuel type:
  - a. Type of fuel (i.e., Jet-A, Jet-A1, Jet-B, AvGas)
  - b. Feedstock used to create the neat CORSIA eligible fuel
  - c. Conversion process used to create the neat CORSIA eligible fuel
  
5. Fuel Purchased:
  - a. Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %)
  - b. Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes)
  - c. Mass of neat CORSIA eligible fuel purchased (in tonnes)
  
6. Evidence that fuel satisfies the CORSIA Sustainability Criteria:
  - a. Valid sustainability certification document
  
7. Life cycle emissions values of the CORSIA eligible fuel:
  - a. Default or Actual Life Cycle Emissions Value (LSf) for given CORSIA eligible fuel f, which is equal to the sum of 7.b. and 7.c. (in gCO<sub>2</sub>e/MJ rounded to the nearest whole number)
  
  - b. Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in gCO<sub>2</sub>e/MJ rounded to the nearest whole number)
  
  - c. Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f (in gCO<sub>2</sub>e/MJ rounded to the nearest whole number)
  
8. Intermediate purchaser:
  - a. Name of the intermediate purchaser
  - b. Contact information of the intermediate purchaser
  
9. Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender:
  - a. Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender
  
  - b. Contact information of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender

10. Fuel Blender:
  - a. Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel
  - b. Contact information of the party responsible for blending neat CORSIA eligible fuel with aviation fuel
11. Location where neat CORSIA eligible fuel is blended with aviation fuel
12. Date the neat CORSIA eligible fuel was received by blender
13. Mass of neat CORSIA eligible fuel received (in tonnes)
14. Blend ratio of neat CORSIA eligible fuel and aviation fuel (rounded to the nearest %)
15. Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel (e.g., the subsequent Certificate of Analysis of the blended fuel)
16. Mass of neat CORSIA eligible fuel claimed (in tonnes)

### **Content of Emissions Report From Authority to ICAO**

The State report of aeroplane operators attributed to the State and verification bodies accredited in Guyana shall contain the following information:

1. List of aeroplane operators attributed to Guyana:
  - a. Name and contact information of aeroplane operator
  - b. Aeroplane operator Code
  - c. Method and identifier used to attribute aeroplane operator to the State
2. List of verification bodies accredited in the State (for a given year of compliance):
  - a. State
  - b. Name of verification body

The Emissions Report from the Authority to ICAO for 2019 and 2020 shall contain the following information:

1. Total annual CO<sub>2</sub> emissions per State pair aggregated for all aeroplane operators attributed to the State (in tonnes)

The Emissions Report from the Authority to ICAO annually after 2021 shall contain the following information:

1. Total annual CO<sub>2</sub> emissions on each State pair aggregated for all aeroplane operators attributed to the State:
  - a. Total annual CO<sub>2</sub> emissions on each State pair subject to offsetting requirements, aggregated for all aeroplane operators attributed to the State (in tonnes)
  - b. Total annual CO<sub>2</sub> emissions on each State pair not subject to offsetting requirements, aggregated for all aeroplane operators attributed to the State (in tonnes)
2. Total annual CO<sub>2</sub> emissions for each aeroplane operator attributed to the State:
  - a. Total annual CO<sub>2</sub> emissions for each aeroplane operator attributed to the State (in tonnes)
  - b. Indicate whether the ICAO CORSIA CO<sub>2</sub> Estimation and Reporting Tool (CERT), is used
3. Total aggregated annual CO<sub>2</sub> emissions for all State pairs subject to offsetting requirements, as defined in for each aeroplane operator attributed to the State (in tonnes)
4. Total aggregated annual CO<sub>2</sub> emissions for all State pairs not subject to offsetting requirements, for each aeroplane operator attributed to the State (in tonnes)

### **CORSIA Eligible Fuels Supplementary Information to The Emissions Report From the State To ICAO**

CORSIA eligible fuels supplementary information to the Emissions Report from the Authority to ICAO shall contain the following information:



1. Production:
  - a. Production year of CORSIA eligible fuel claimed
  - b. Producer of CORSIA eligible fuel
2. Batch of CORSIA eligible fuel:
  - a. Batch number(s) of each CORSIA eligible fuel claimed
  - b. Total mass of each batch of CORSIA eligible fuel claimed (in tonnes)
3. CORSIA eligible fuel claimed:
  - a. Fuel types (i.e., type of fuel, feedstock and conversion process)
  - b. Total mass of the neat CORSIA eligible fuel (in tonnes) per fuel type being claimed by all the aeroplane operators attributed to the State
4. Emissions information (per fuel type):
  - a. Total emissions reductions claimed from the use of a CORSIA eligible fuel (in tonnes)
5. Emissions reductions (total):
  - a. Total emissions reductions claimed by all aeroplane operators attributed to the State from the use of all CORSIA eligible fuel use (in tonnes)

### **Content of Emissions Unit Cancellation Report From Aeroplane Operator to State**

The Emissions Unit Cancellation Report from aeroplane operator to the Authority shall contain the following information:

1. Aeroplane operator information:
  - a. Name of aeroplane operator
  - b. Detailed contact information of aeroplane operator
  - c. Name of a point of contact
  - d. Unique identifier by which an aeroplane operator is attributed to a State
  - e. State
2. Compliance period years reported:
  - a. Year(s) in the reported compliance period for which offsetting requirements are reconciled in this report

3. Aeroplane operator's total final offsetting requirements:
  - a. Aeroplane operator's total final offsetting requirements (in tonnes), as informed by the State
4. Total quantity of emissions units cancelled:
  - a. Total quantity of emissions units cancelled to reconcile the total final offsetting requirements
5. Consolidated identifying information for cancelled emissions units. For each batch of cancelled emissions units (batch being defined as a contiguous quantity of serialized emissions units), identify the following:
  - a. Quantity of emissions units cancelled
  - b. Start of serial numbers
  - c. End of serial numbers
  - d. Date of cancellation
  - e. Eligible emissions unit programme
  - f. Unit type
  - g. Host country
  - h. Methodology, protocol or framework
  - i. Demonstration of unit date eligibility
  - j. Programme-designated registry name
  - k. Unique identifier for registry account to which the batch was cancelled
  - l. Aeroplane operator in whose name the unit was cancelled; and
  - m. The unique identifier for the registry account from which the cancellation was initiated.

### **Content of Emissions Unit Cancellation Report From State To ICAO**

The Emissions Unit Cancellation Report from the Authority to ICAO shall contain the following:

1. Aeroplane operators attributed to the State:
  - a. Aeroplane operators attributed to the State with offsetting requirements in the reported compliance period
2. Compliance period years reported:
  - a. Year(s) in the reported compliance period for which offsetting requirements are reconciled in the report

3. Total final offsetting requirements
  - a. Total aggregated aeroplane operators' final offsetting requirements (in tonnes), as informed by the Authority
4. Total quantity of emissions units cancelled:
  - a. Total aggregated quantity of emissions units cancelled to reconcile the total final offsetting requirements in 3.
5. Consolidated identifying information for cancelled emissions units. For each batch of cancelled emissions units (batch defined as a contiguous quantity of serialized emissions units), identify the following:
  - a. Quantity of emissions units cancelled
  - b. Start of serial numbers
  - c. End of serial numbers
  - d. Date of cancellation
  - e. Eligible emissions unit programme
  - f. Unit type
  - g. Host country
  - h. Methodology
  - i. Demonstration of unit date eligibility; and
  - j. Programme-designated registry name.

## SIXTH SCHEDULE VERIFICATION

The procedures specified in this Schedule are concerned with the verification requirements in these Regulations.

The verification body shall be accredited to ISO 14065:2013, and meet the following additional requirements in order to be eligible to verify the Emissions Report, and the Emissions Unit Cancellation Report where applicable, of an aeroplane operator.

### **Avoidance of conflict of interest (ISO 14065:2013 section 5.4.2)**

1. If the leader of the verification team undertakes six annual verifications for one aeroplane operator, then the leader of the verification team shall take a three consecutive year break from providing verification services to that same aeroplane operator. The six year maximum period includes any greenhouse gas verifications performed for the aeroplane operator prior to it requiring verification services under these Regulations.
2. The verification body, and any part of the same legal entity, shall not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator.
3. The verification body, and any part of the same legal entity, shall not be a body that trades emissions units, the owner of a body that trades emissions units or owned by a body that trades emissions units.
4. The relationship between the verification body and the aeroplane operator shall not be based on common ownership, common governance, common management or personnel, shared resources, common finances and common contracts or marketing.
5. The verification body shall not take over any delegated activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan, the Emissions Report (including monitoring of fuel use and calculation of CO<sub>2</sub> emissions) and the Emissions Unit Cancellation Report.
6. To enable an assessment of impartiality and independence by the national accreditation body, the verification body shall document how it relates to other parts of the same legal entity.

### **Management and personnel (ISO 14065:2013 section 6.1)**

1. The verification body shall establish, implement and document a method for evaluating the competence of the verification team personnel against the competence requirements outlined in ISO 14065:2013, ISO 14066:2011 and the following three sections of this Schedule.
2. The verification body shall maintain records to demonstrate the competency of the verification team and personnel in accordance with the following section of this Schedule.

### **Competencies of personnel (ISO 14065:2013 section 6.2)**

1. The verification body shall:
  - a. identify and select competent team personnel for each engagement;
  - b. ensure appropriate verification team composition for the aviation engagement;
  - c. ensure the verification team, at a minimum, includes a team leader who is responsible for the engagement planning and management of the team;
  - d. ensure continued competence of all personnel conducting verification activities, including continual professional development and training for verifiers to maintain and/or develop competencies; and
  - e. conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for these Regulations.

### **Validation or verification team knowledge (ISO 14065:2013 section 6.3.2)**

1. The verification team as a whole, and the independent reviewer, shall demonstrate knowledge of:
  - a. The requirements as outlined in these Regulations, the Assembly Resolution A39-3, the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), and any public ICAO explanatory material;
  - b. The verification requirements as outlined in these Regulations, and Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), including materiality

threshold, verification criteria, verification scope and objectives and the Verification Report preparation and submission requirements;

- c. The eligibility criteria for technical exemptions, scope of applicability, State pair phase-in rules, and State pair coverage as outlined in these Regulations and the Assembly Resolution A39-3;
  - d. The monitoring requirements as outlined in this Volume; and
  - e. The national requirements in addition to the provisions set out in these Regulations.
2. When conducting the verification of an Emissions Unit Cancellation Report, only 1a, 1b and 1e shall be applicable.

**Validation or verification team technical expertise (ISO 14065:2013 section 6.3.3)**

1. The verification team as a whole, and the independent reviewer, shall demonstrate knowledge in the following technical competencies:
  - a. General technical processes in the field of civil aviation;
  - b. Aviation fuels and their characteristics, including CORSIA eligible fuel;
  - c. Fuel related processes including flight planning and fuel calculation;
  - d. Relevant aviation sector trends or situations that may impact the CO<sub>2</sub> emissions estimate;
  - e. CO<sub>2</sub> emissions quantification methodologies as outlined in these Regulations, including assessment of Emissions Monitoring Plans;
  - f. Fuel use monitoring and measurement devices, and related procedures for monitoring of fuel use related to greenhouse gas emissions, including procedures and practices for operation, maintenance and calibration of such measurement devices;
  - g. Greenhouse gas information and data management systems and controls, including quality management systems and quality assurance/quality control techniques;

- h. Aviation related IT systems such as flight planning software or operational management systems;
  - i. Knowledge of approved CORSIA Sustainability Certification Schemes relevant for CORSIA eligible fuels under these Regulations, including certification scopes; and
  - j. Basic knowledge of greenhouse gas markets and emissions units programme registries.
2. Evidence of the above competencies shall include proof of relevant professional experience, complemented by appropriate training and education credentials.
  3. When conducting the verification of an Emissions Report, 1a to 1i shall be applicable.
  4. When conducting the verification of an Emissions Unit Cancellation Report, only 1g and 1j shall be applicable.

**Validation or verification team data and information auditing (ISO 14065:2013 section 6.3.4)**

1. The verification team as a whole shall demonstrate detailed knowledge of ISO 14064-3:2006, including demonstrated ability to develop a risk-based verification approach, perform verification procedures including assessing data and information systems and controls, collect sufficient and appropriate evidence and draw conclusions based on that evidence.
2. Evidence of data and information auditing expertise and competencies shall include previous professional experience in auditing and assurance activities, complemented by appropriate training and education credentials.

**Use of contracted validators and verifiers (ISO 14065:2013 section 6.4)**

1. The verification body shall document roles and responsibilities of the verification personnel, including contracted persons involved in the verification activity.

**Outsourcing (ISO 14065:2013 section 6.6)**

1. The verification body shall not outsource the final decision on the verification and the issuance of the verification statement.

2. The independent review shall only be outsourced as long as the outsourced service is appropriate, competent, and covered by the accreditation.

**Confidentiality (ISO 14065:2013 section 7.3)**

1. The verification body shall ensure it has the express consent of the aeroplane operator prior to submission of the verified Emissions Report, the Emissions Unit Cancellation Report where applicable, and the Verification Report to the Authority. The mechanism for authorizing this consent shall be specified in the contract between the verification body and aeroplane operator.

**Records (ISO 14065:2013 section 7.5)**

1. The verification body shall keep records on the verification process for a minimum of ten years, including:
  - a. Client's Emissions Monitoring Plan, Emissions Report and Emissions Unit Cancellation Report where applicable;
  - b. Verification Report and related internal documentation;
  - c. Identification of team members and criteria for selection of team; and
  - d. Working papers with data and information reviewed by the team in order to allow for an independent party to assess the quality of the verification activities and conformance with verification requirements.

**Agreement (ISO 14065:2013 section 8.2.3)**

1. The contract between verification body and aeroplane operator shall specify the conditions for verification by stating:
  - a. Scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards (ISO 14065, ISO 14064-3, these Regulations and the Environmental Technical Manual, Volume IV);
  - b. Amount of time allocated for verification;
  - c. Flexibility to change time allocation if this proves necessary because of findings during the verification;
  - d. Conditions which have to be fulfilled to conduct the verification such as access to all relevant documentation, personnel and premises;



- e. Requirement of the aeroplane operator to accept the audit as a potential witness audit by national accreditation body's assessors;
- f. Requirement of the aeroplane operator to authorize the release of the Emissions Report, the Emissions Unit Cancellation Report, where applicable, and the Verification Report by the verification body to the Authority; and
- g. g) liability coverage.

The verification team shall conduct the verification according to ISO 14064-3:2006, and the following additional requirements.

**Level of assurance (ISO 14064-3:2006 section 4.3.1)**

- 1. reasonable level of assurance shall be required for all verifications under these Regulations.

**Objectives (ISO 14064-3:2006 section 4.3.2)**

- 1. When conducting the verification of an Emissions Report, the verification body shall perform sufficient procedures to conclude whether:
  - a. The greenhouse gas assertion is materially fair and an accurate representation of emissions over the period of the Emissions Report and is supported by sufficient and appropriate evidence;
  - b. The aeroplane operator has monitored, quantified and reported its emissions over the period of the Emissions Report in accordance with this Volume and the approved Emissions Monitoring Plan;
  - c. The aeroplane operator has correctly applied the method of flight attribution documented in the approved Emissions Monitoring Plan and in accordance with these Regulations, to ensure a correct attribution of leased aeroplane and international flights, operated by other aeroplane operators under the same corporate structure;
  - d. The stated amount of emissions reductions from the use of CORSIA eligible fuels is materially fair and an accurate representation of emissions reductions over the reporting period, and is supported by sufficient and appropriate internal and external evidence;

- e. The claimed batches of CORSIA eligible fuels have not also been claimed by the aeroplane operator under any other voluntary or mandatory schemes it has participated in (where the emissions reductions from CORSIA eligible fuels may be claimed), during the current compliance period, as well as the compliance period immediately preceding it; and
  - f. The aeroplane operator has monitored, calculated and reported its emissions reductions associated from the use of CORSIA eligible fuels over the period of the reporting period in accordance with this Volume.
2. When conducting the verification of an Emissions Unit Cancellation Report, the verification body shall perform sufficient procedures to conclude whether:
- a. The aeroplane operator has accurately reported cancellations of its CORSIA Eligible Emissions Units in accordance with these Regulations;
  - b. The stated number of cancelled CORSIA Eligible Emissions Units is sufficient for meeting the aeroplane operator's total final offsetting requirements associated with the relevant compliance period, after accounting for any claimed emissions reductions from the use of CORSIA eligible fuels, and the aeroplane operator can demonstrate sole right of use to such cancelled CORSIA Eligible Emissions Units; and
  - c. c) the eligible emissions units cancelled by the aeroplane operator to meet its offsetting requirements under these Regulations have not been used by the aeroplane operator to offset any other emissions.

**Scope (ISO 14064-3:2006 section 4.3.4)**

1. When conducting the verification of an Emissions Report, the scope of the verification shall reflect the period of time and information covered by the report and the CORSIA eligible fuels claim(s) where applicable. This includes:
- a. CO<sub>2</sub> emissions from aeroplane fuel monitoring methods, calculated in accordance with Part III, and
  - b. Emissions reductions from the use of CORSIA eligible fuel(s).
2. The scope of the verification of the CORSIA eligible fuel claim(s) in the Emissions Report shall include the following:

- a. Any internal aeroplane operator procedures for CORSIA eligible fuels, including aeroplane operator controls to ensure the claimed CORSIA eligible fuels satisfies the CORSIA Sustainability Criteria;
  - b. Checks for double claiming are limited to the specific aeroplane operator. Any findings outside of this scope are not relevant for the verification statement, however they should still be included in the Verification Report for further consideration by the Authority;
  - c. Assessment of verification risk with appropriate changes to the verification plan; and
  - d. Assessment of whether there is sufficient access to relevant internal and external information to obtain sufficient confidence in each CORSIA eligible fuel claim. Where evidence of the sustainability or the size of the CORSIA eligible fuels claim is considered either inappropriate or insufficient, further information should be sought directly from the fuel producer with direct access facilitated through the aeroplane operator.
3. When conducting the verification of an Emissions Unit Cancellation Report, the scope of the verification shall reflect the period of time and information covered by the report and the verification body shall confirm that the cancelled eligible emissions units used to meet the aeroplane operator's offsetting requirements under these Regulations have not been used to offset any other emissions.

**Materiality (ISO 14064-3:2006 section 4.3.5)**

1. When conducting the verification of an Emissions Report, the verification body shall apply the following materiality thresholds:
  - a. of 2 per cent for aeroplane operators with annual emissions on international flights, above 500 000 tonnes; and
  - b. of 5 per cent for aeroplane operators with annual emissions on international flights, equal or less than 500 000 tonnes of CO<sub>2</sub>.
2. 3.4.2 When conducting the verification of an Emissions Report, the over and understatements in 1a and 1b shall be allowed to balance out in both cases.

**General (ISO 14064-3:2006 section 4.4.1)**

1. Prior to the development of the verification approach, the verification body shall assess the risk of misstatements and nonconformities and their likelihood of a material effect on the basis of a strategic analysis of the aeroplane operator's greenhouse gas emissions information. Depending on the information obtained during the verification, the verification body shall revise the risk assessment and modify or repeat the verification activities to be performed.

**Validation or verification plan (ISO 14064-3:2006 section 4.4.2)**

1. The verification team shall prepare the verification plan on the basis of the strategic analysis and assessment of risks. The verification plan shall include a description of the verification activities for each variable that has a potential impact on the reported emissions. The verification team shall consider the assessment of risk, and the requirement to deliver a verification opinion with reasonable assurance, when determining sample size.
2. The verification plan shall include the following:
  - a. Verification team members, roles, responsibilities and qualifications;
  - b. Any external resources required;
  - c. Schedule of verification activities; and
  - d. Sampling plan, including the processes, controls and information to be verified and details of the risk assessment conducted to identify these.

**Sampling plan (ISO 14064-3:2006 section 4.4.3)**

1. The Emissions Report sampling plan shall include the following:
  - a. Number and type of records and evidence to be examined;
  - b. Methodology used to determine a representative sample; and
  - c. Justification for the selected methodology.
2. When conducting the verification of an Emissions Unit Cancellation Report, the verification body shall not rely on sampling.

#### **Assessment of GHG data and information (ISO 14064-3:2006 section 4.6)**

1. The verification team shall confirm that the Emissions Report data has been collected in accordance with the approved Emissions Monitoring Plan and monitoring requirements specified in these Regulations.
2. In accordance with the Emissions Report sampling plan, the verification body shall carry out substantive data testing consisting of analytical procedures and data verification to assess the plausibility and completeness of data. The verification team shall, as a minimum, assess the plausibility of fluctuations and trends over time or between comparable data items as well as identify and assess immediate outliers, unexpected data, anomalies, and data gaps.
3. Depending on the outcome of Emissions Report data testing and assessment, the assessment of risk, verification and sampling plans shall be amended, where necessary.

#### **Evaluation of the GHG assertion (ISO 14064-3:2006 section 4.8)**

1. The verification body shall use an independent reviewer not involved in the verification activities to assess the internal verification documentation, and the Verification Report, prior to its submission to the aeroplane operator and Authority.
2. The independent review, whose scope includes the complete verification process, shall be recorded in the internal verification documentation.
3. The independent review shall be performed to ensure that the verification process has been conducted in accordance with ISO 14065:2013, ISO 14064-3:2006 and these Regulations, and that the evidence gathered is appropriate and sufficient to enable the verification body to issue a Verification Report with reasonable assurance.

#### **Validation and verification statement (ISO 14064-3:2006 section 4.9)**

1. The verification body shall submit a copy of the Verification Report to the aeroplane operator. Upon authorization by the aeroplane operator, the verification body shall forward a copy of the Verification Report together with the Emissions Report, the Emissions Unit Cancellation Report, or both, to the Authority. The Verification Report shall include:

- a. Names of the verification body and verification team members;
- b. Time allocation (including any revisions and dates);
- c. Scope of the verification;
- d. Main results of impartiality and avoidance of conflict of interest assessment;
- e. Criteria against which the Emissions Report was verified;
- f. Aeroplane operator information and data used by the verification body to cross-check data and carry out other verification activities;
- g. Main results of the strategic analysis and assessment of risk;
- h. Description of verification activities undertaken, where each was undertaken (on-site vs off-site) and results of checks made on the CO<sub>2</sub> emissions information system and controls;
- i. Description of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method(s) used;
- j. The results of all data sampling and testing, including cross-checks;
- k. Compliance with the Emissions Monitoring Plan;
- l. Any non-compliances of the Emissions Monitoring Plan with these Regulations;
- m. Non-conformities and misstatements identified (including a description of how these have been resolved);
- n. Conclusions on data quality and materiality;
- o. Conclusions on the verification of the Emissions Report;
- p. Conclusions on the verification of the Emissions Unit Cancellation Report;
- q. Justifications for the verification opinion made by the verification body;

- r. Results of the independent review and the name of the independent reviewer; and
  - s. Concluding verification statement.
2. When conducting the verification of an Emissions Unit Cancellation Report, only 1a, 1b, 1c, 1d, 1f, 1g, 1h, 1m, 1p, 1q, 1r and 1s shall be applicable.
3. The verification body shall provide a conclusion on each of the verification objectives listed in, as applicable, in the concluding verification statement.
4. When conducting the verification of an Emissions Report or an Emissions Unit Cancellation Report, the verification body shall choose between two types of verification opinion statements, either 'verified as satisfactory' or 'verified as not satisfactory'. If the report includes non-material misstatements and/or non-material non-conformities, the report shall be 'verified as satisfactory with comments', specifying the misstatements and non-conformities. If the report contains material misstatements and/or material non-conformities, or if the scope of the verification is too limited or the verification body is not able to obtain sufficient confidence in the data, then the report shall be 'verified as not satisfactory'.

**Validation or verification records (ISO 14064-3:2006 section 4.10)**

1. On request of the Authority, the verification body shall disclose the internal verification documentation on a confidential basis to the Authority.
2. Where issues that may render a previously issued verification statement invalid or inaccurate are brought to the attention of the verification body, then it shall notify the Authority.