

# **ENVIRONMENT**



### **April 2025**

The Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is the first global market-based scheme that applies to a sector. It complements other aviation in-sector emissions reductions efforts such as technological innovations, operational improvements and sustainable aviation fuels to meet the ICAO aspirational goal of carbon neutral growth.

For more details on what CORSIA is click here

#### **Voluntary CORSIA participation**

ICAO continues to work with all Member States to ensure that they have all the **necessary means for continuous implementation of CORSIA.** 

Since 2021, the number of volunteer States has steadily increased every year resulting in greater coverage of international routes and emissions. From 1 January 2025, there are **129 volunteer States** participating in CORSIA. Their voluntary participation is a clear signal of their **determination to contribute to the global effort to achieve carbon neutral growth for international aviation** working under the auspices of ICAO.

The 41st Session of the ICAO Assembly strongly encouraged all States to **voluntarily participate** in the pilot phase and the first phase of CORSIA (Resolution <u>A41-22</u>, paragraph 9 c)). The larger the number of States that voluntarily participate in CORSIA, the larger the **environmental effectiveness** of the scheme through the increased number of routes covered under its offsetting requirements.

Additional States wishing to participate from 1 January 2026 can send a notification

to the ICAO Secretariat by 30 June 2025

Click <u>here</u> for a sample letter that can be used to notify ICAO of a State's participation in CORSIA.

For more information on the benefits of voluntary participation in CORSIA, visit the ICAO

#### CO<sub>2</sub> Emissions Reporting via the CORSIA Central Registry: Key Lessons and Tips

In 2025, Aeroplane operators are expected to compile their 2024 CO<sub>2</sub> emissions data and arrange for the verification of their Emissions Report, which will be submitted to States (by 30 April 2025) for an order of magnitude check and subsequent submission to ICAO. Using the submitted 2024 CO<sub>2</sub> emissions data, the Secretariat will calculate the 2024 Sector's Growth Factor that States will use to calculate the 2024 CO<sub>2</sub> offsetting requirements for each operator attributed to them.

For the first time, the Sector Growth Factor (SGF) is expected to be greater than zero since the start of CORSIA implementation; this makes the accurate and timely reporting of 2024 CO<sub>2</sub> emissions by States through the CORSIA Central Registry (CCR) particularly important. Therefore, to ensure the timely publication of the 2024 SGF, it is essential that States accurately submit their 2024 CO<sub>2</sub> emissions to ICAO by 31 July 2025 through the CCR, in accordance with the timeline outlined in Annex 16, Volume IV, Appendix 1.

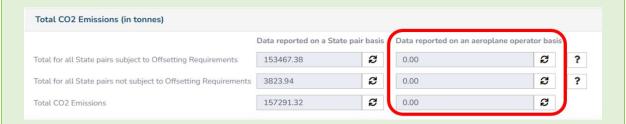
Based on previous years' CCR reporting experiences, the Secretariat has identified common areas for improvement in CO<sub>2</sub> emissions reporting through the CCR. To help States report CO<sub>2</sub> emissions accurately and avoid issues or delays, here are some tips and recommended actions:

Submission of CO<sub>2</sub> report <u>after the deadline</u> (31 July 2025): 2024 CO<sub>2</sub> emissions from States that do not submit their report in time will be estimated by ICAO using the Gap-Filling methodology (ICAO data).

**Recommended actions**: CORSIA Focal Points (CFPs) need to submit their 2024 CO<sub>2</sub> Emissions Reports as soon as possible to have time to spot and correct errors, and no later than on 31 July 2025.

**Partial submission** of CO₂ Emissions Report (only per State pairs OR per aeroplane operators):

**Recommended actions**: CFPs need to make sure that CO<sub>2</sub> Emissions Reports include emissions both per State pairs <u>AND</u> per aeroplane operators.



➤ States that submit CO₂ Emissions Reports with <u>discrepancies</u> between emissions data per State pair and per aeroplane operator

**Recommended actions**: CFPs need to make sure that State Pair and aeroplane operator emissions data match <u>before</u> submitting the report to ICAO.



➤ Failing to submit a list of aeroplane operators: CCR automatically fills in the "CO₂ Emissions (Aeroplane Operators)" tab with the names of aeroplane operators based on information available on "Report Aeroplane Operators" for the reporting year.

**Recommended actions**: CFPs need to make sure the report on a list of Aeroplane Operators has been submitted and is correct <u>before</u> submitting CO<sub>2</sub> Emissions Report.

> States that need support to upload aggregated data in the CCR

**Recommended actions**: CFPs should be familiar with main CCR functions and know how to use the "aggregation spreadsheet".

#### **Key 2025 CORSIA Implementation Deadlines You Can't Miss**

In accordance with Appendix 1 to <u>Annex 16, Volume IV</u>, States are required to report annual CORSIA-related information and data through the CCR. ICAO continues to support all States cooperating under the **ACT-CORSIA** programme and in the spirit of ICAO's *No Country Left Behind* initiative.

The Key CORSIA implementation deadlines for States in 2025 are highlighted below:

- 1 January to 30 April 2025: Aeroplane operators compile 2024 CO<sub>2</sub> emissions data to be verified by verification bodies;
- **by 30 April 2025**: Aeroplane operators and verification bodies to submit to States the verified Emissions Reports and associated Verification Reports for 2024 CO<sub>2</sub> emissions;
- **by 30 June 2025**: deadline for additional States to notify the Secretariat of their decision to voluntarily participate in CORSIA in 2026;
- by 31 July 2025: States perform an order of magnitude check of the submitted 2024 CO<sub>2</sub> emissions, including any filling of data gaps in case of non-reporting by aeroplane operators, consolidate all reported CO<sub>2</sub> emissions data, and use the CORSIA Central Registry (CCR) to report to ICAO aggregated 2024 CO<sub>2</sub> emission data and, if applicable, information on CORSIA eligible fuels; and
- by 30 November 2025:
  - a) States check the ICAO document "CORSIA Annual Growth Sector's Factor (SGF)" (published on 31 October) and use the 2024 SGF to calculate the 2024 offsetting requirements for the aeroplane operators and consequently, the States inform the aeroplane operators about their respective 2024 offsetting requirements.
  - b) deadline for States to submit to ICAO, through the CCR, updates to the list of aeroplane operators that are attributed to it, and updates to the list of verification bodies accredited in the State for CORSIA purposes.

## **CORSIA Eligible Emissions Units**

The application period from emissions unit programmes for consideration of eligibility for the 2027-2029 compliance period (part of the CORSIA second phase) ended on 21 March 2025. During that

period, **four programmes** submitted applications for the re-assessment of eligibility by the Technical Advisory Body (TAB). In addition, five conditional **programmes** submitted procedural changes for TAB's assessment.

The submission were posted on the ICAO website for public comments during April 2025.

Programmes with applications for re- assessment		Conditional programmes with submitted changes
America Carbon Registry	ACR JEWINDOCK PITERNATIONAL	BioCarbon Fund Initiative for Sustainable Forest Landscapes  BioCarbon Fund  BioCarbon Fund
Architecture for REDD+ Transactions	ART ASSESSMENT OF STATE OF STA	Cercarbono Certified Carbon Standard
Gold Standard	Gold Standard for the Global Goals	Forest Carbon Partnership Facility
Verified Carbon Standard	VERIFIED CARBIEN STANDARD A Global Benchmark for Carbon	Isometric
		Premium T-VER

As part of its 2025 assessment, the TAB will also continue to analyse the potential emissions unit supply, including new geographical data. The TAB will present recommendations as a result of its 2025 assessment to the **236**<sup>th</sup> session of the Council in October/November **2025**.

#### **Climate Financing and Taxation in Aviation**

ICAO has been closely following climate finance issues including proposals under consideration by other UN bodies and organizations, such as the <u>UN Committee of Experts on International Cooperation on Tax Matters</u>, the <u>International Monetary Fund (IMF)</u>, and the <u>Global Solidarity Levies Task Force</u>, identifying the aviation and maritime transport sectors as potential sources for levies and taxes to mobilize climate finance for other sectors.

Notably, ICAO Assembly Resolution A41-21, paragraph 16, states "while recognizing that no effort should be spared to obtain means to support the reduction and stabilization of CO<sub>2</sub> emissions from all sources, urges that ICAO and its Member States express a clear concern, through the UNFCCC process, on the use of international aviation as a potential source for the mobilization of revenue for climate finance to the other sectors, in order to ensure that international aviation would not be targeted as a source of such revenue in a disproportionate manner". The ICAO Council has also consistently reiterated its clear concerns over such proposals for aviation levies and taxes.

Introducing new taxes and levies on international aviation would not only result in a disproportionate financial burden on the sector but also lead to a patchwork of regulations with adverse implications for its sustainable development. It is important to recall Assembly Resolution A41-22, paragraph 18, which "determines that the CORSIA is the only global market-based measure applying to CO<sub>2</sub> emissions from international aviation so as to avoid a possible patchwork of duplicative State or regional Market-based

Measures (MBMs), thus ensuring that international aviation  $CO_2$  emissions should be accounted for only once".

Furthermore, these new taxes and levies on international aviation would drive up air travel costs, which could have a particularly concerning impact on Small Island Developing States and developing countries that rely heavily on tourism and trade via air transport. Increasing air travel prices could negatively affect the tourism industry by deterring travel and prompting travellers to opt for more affordable destinations. This shift could undermine the economic viability of airlines and tourism-related businesses and hinder socio-economic development as well as progress towards achieving multiple Sustainable Development Goals (SDGs).

In this regard, ICAO, its Member States, and key stakeholders should continue to express a clear concern regarding proposals to use international aviation as a potential source for levies and taxes to mobilize climate finance for other sectors. These efforts should involve coordination with the respective government agencies, representatives, national delegations and industry stakeholders to UN bodies, international organizations and other forums. Active participation in the milestone events on the solidarity levy identified above is important to ensure that the concerns of the international aviation sector are effectively represented. To this end, ICAO has issued a **State letter on 9 April 2025 inviting States to submit comments on this matter to relevant UN bodies, international organizations and other forums.** 

Further information on the evolution of ICAO's work on market-based measures, aviation levies, and the journey towards the CORSIA agreement is also available on the <u>ICAO CORSIA website</u> and <u>Uniting Aviation</u>.

#### **2025 ICAO Aviation Climate Week**



The **2025 ICAO** Aviation Climate Week - *Skyward Action: Realizing Aviation's Sustainable Future*, will be held from 2 to 4 June 2025, at the ICAO Headquarters, Montréal, Canada, as a hybrid event with in-person and online participation.

This three-day event will provide an opportunity for participants to be informed of the **overall progress achieved and latest developments on ICAO's environmental areas**, prior to the 42nd Session of the ICAO Assembly.

The event will address the following topics: 2025 ICAO LTAG Stocktaking to monitor progress towards the achievement of the collective LTAG of net-zero carbon emissions by 2050; implementation of the ICAO Global Framework adopted by the Third Conference on Aviation and Alternative Fuels (CAAF/3); outcomes and recommendations from the 13<sup>th</sup> Meeting of ICAO's Committee on Aviation

Environmental Protection (CAEP/13) and the implementation of CORSIA, non-CO2 aviation emissions, green airports, biodiversity, circular economy, climate adaptation and infrastructure resilience.

ICAO invites experts and stakeholders involved in CORSIA implementation to attend the 2025 Aviation Climate Week. This event will provide relevant updates on CORSIA and insights into the future of the scheme and will be a great opportunity to stay informed and contribute to the discussion.

More information about the Aviation Climate Week is available on the dedicated ICAO website.

### **CORSIA Capacity Building**





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

The ACT-CORSIA Buddy Partnerships are a cornerstone of ICAO's plan to support States to prepare for CORSIA implementation. The ACT-CORSIA Buddy Partnerships rely on individual training of CORSIA Focal Points and constitute the core of capacity building activities. The ACT-CORSIA Buddy Partnerships have been proven to be an extremely successful modality to provide training and assistance to support-requesting States on various aspects of CORSIA implementation and to date, 136 States participate in the programme.

Under the partnerships, technical experts supplied by supporting States work together with the CORSIA focal points of requesting States to provide on-site training, and to closely follow-up on the preparation and implementation of the requesting States' CORSIA MRV (Monitoring, Reporting and Verification) system. The results of the training activities thus far have been remarkable, with 99.0% of global 2023  $CO_2$  emissions submitted by States through the CCR.

The following training activities have recently been organized under the ACT-CORSIA Buddy Partnerships:

- ✓ Maldives and Timor-Leste received training under the Buddy Partnership with the United Kingdom;
- ✓ Seychelles, South Sudan, Tanzania and Uganda received training under the Buddy Partnership with Kenya and the United Kingdom;

✓ Cameroon, Central African Republic, Democratic Republic of Congo, Cote d Ivoire, Gabon, Madagascar, Senegal and Togo received training under the Buddy Partnership with Canada and France;

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

More information can be found here.

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



The **CORSIA Verification Course** offered by ICAO's Global Aviation Training (GAT) Office provides training on how to verify CO<sub>2</sub> Emissions Reports that have been prepared by aeroplane operators, in accordance with the provisions of the CORSIA Standards and Recommended Practices (SARPs) contained in Annex 16, Volume IV.

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

**Click here** for more information and registration.

In 2025, three additional CORSIA Training Courses are being developed and will be made available through GAT, covering the following topics:

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

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

International Civil Aviation Organization
999 Robert-Bourassa Boulevard, H3C 5H7, Montréal, Québec, Canada
For more information, visit the ICAO website: www.icao.int/corsia