Subsidiary Legislation made under s. 26 and by s.11 of the European Union (Withdrawal) Act 2019.

Carbon Offsetting and Reduction Scheme for International Aviation Regulations 2022

LN.2022/309

Commencement **1.1.2023**

ARRANGEMENT OF REGULATIONS

Regulation

Reporting

SCHEDULE 5
Verification

2022/309 Carbon Offsetting and Reduction Scheme for International Aviation Regulations 2022

In exercise of the powers conferred upon him by section 26 of the Climate Change Act 2019 and by section 11 of the European Union (Withdrawal) Act 2019, the Minister has made the following Regulations.

PART 1
General

Title.

1. These Regulations may be cited as the Carbon Offsetting and Reduction Scheme for International Aviation Regulations 2022.

Commencement.

2. These Regulations are deemed to have come into operation on 1 January 2023.

Application.

3.(1) Subject to subregulation (2), these Regulations apply to civil international aviation undertaken by aeroplane operators that are attributed to Gibraltar and for which the United Kingdom is the administering State, in accordance with regulation 7.

(2) These Regulations do not apply to the following flights-

(a) humanitarian, medical and firefighting flights, or to international flights preceding or following a humanitarian, medical or firefighting flight provided such flights are conducted with the same aeroplane, and are required to accomplish the related humanitarian, medical or firefighting activities or to reposition the aeroplane after that for its next activity, or

(b) flights by State aircraft.

(3) The aeroplane operator must provide supporting evidence of such activities to the verification body or, upon request, to the Regulator.

Interpretation.

4. In these Regulations-

"aerodrome" means a defined area on land or water, including any buildings, installations and equipment, intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft;

"aerodrome pair" means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome;

"aeroplane" means a power-driven heavier-than-air aircraft, deriving its lift in flight chiefly from aerodynamic reactions on surfaces which remain fixed under given conditions of flight;

"aeroplane operator" means a person identified under regulation 5;

"aeroplane owner" means a person, organisation or enterprise identified via Item 4 (name of owner) and Item 5 (address of owner) on the certificate of registration of an aeroplane;

"aeroplane type" means the aeroplane types described in the ICAO document "Doc 8643 – Aircraft Type Designators";

"AFBR" means Average Fuel Burn Ratio;

"Air Operator Certificate" or "AOC" means a certificate issued by the Director of Civil Aviation authorising an operator to carry out specified commercial air transport operations;

"CERT" means the CO_2 Estimation and Reporting Tool regulated by Schedule 2;

"Chicago Convention" means the Convention on International Civil Aviation and its Annexes signed in Chicago on 7th December 1944, as amended;

"CO_2" means carbon dioxide;

"CO_2e" means carbon dioxide equivalent;

"compliance period" means the relevant timeline set out in Schedule 1 to the CORSIA Order;

"conversion process" means a type of technology used to convert a feedstock into aviation fuel;

"CORSIA" means Volume IV (Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)) of Annex 16 (Environmental Protection) to the Convention on International Civil Aviation (June 2018);

"CORSIA eligible fuel" means a CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an aeroplane operator may use to reduce its offsetting requirements;

"CORSIA lower carbon aviation fuel" means a fossil-based aviation fuel that meets the CORSIA Sustainability Criteria under these Regulations;

"CORSIA Order" means the United Kingdom's Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021 (S.I. 2021 No.534) as the same may be amended from time to time;

"CORSIA sustainable aviation fuel" means a renewable or waste-derived aviation fuel thatmeets the CORSIA Sustainability Criteria under these Regulations;

"Director of Civil Aviation" has the meaning given in the Civil Aviation Act 2009;

"domestic flight" means the operation of an aircraft from take-off at an aerodrome in Gibraltar, the United Kingdom or another of its territories, to landing at an aerodrome in Gibraltar, the United Kingdom or another of its territories;

"Emissions Monitoring Plan" means the plan setting out how the aeroplane operator's aviation emissions are to be monitored for the purposes of these Regulations;

"Emissions Report" means the report produced by the aeroplane operator for the purposes of regulation 29(1);

"Eurocontrol" means the intergovernmental body established by the International Convention Relating to Co-operation for the Safety of Air Navigation of 13th December 1960 (the Eurocontrol Convention);

"feedstock" means a type of unprocessed raw material used for the production of aviation fuel;

"flight plan" means specified information provided to air traffic services units, relative to anintended flight or portion of a flight of an aircraft;

"fuel uplift" means the measurement of fuel provided by the fuel supplier, as documented inthe fuel delivery notes or invoices for each flight, in litres;

"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);

"GHG" means greenhouse gases;

"IAF" means International Accreditation Forum;

"ICAO" means the International Civil Aviation Organisation set up under Part II of the Convention on International Civil Aviation, signed at Chicago on 7th December 1944;

"IEC" means International Electrotechnical Commission;

"international flight" means the operation of an aircraft from take-off at an aerodrome of a State or its territories, to landing at an aerodrome of another State or its territories;

"ISO" means International Organization for Standardization;

"ISO 14064-3:2006" means ISO document entitled "Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions";

"ISO 14065:2013" means ISO document entitled "Greenhouse gases - Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, Document published on: 2013-04";

"ISO 14066:2011" means ISO document entitled "Greenhouse gases - Competence requirements for greenhouse gas validation teams and verification teams";

"ISO/IEC 17011:2004" means ISO/IEC document entitled "Conformity assessment - General requirements for accreditation bodies accrediting conformity assessment bodies";

"kg" means kilogrammes;

"MRV" means Monitoring, Reporting and Verification;

"MJ" means Megajoule;

"Minister" means the Minister with responsibility for the Environment and Climate Change;

"national accreditation body" means the body authorised by a State which attests that a verification body is competent to provide specific verification services;

"new entrant" means any aeroplane operator that commences an aviation activity falling within the scope of these Regulations on or after their 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;

"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;

"operator" means, for the purpose of these Regulations, the person, organisation or enterprise engaged in or offering to engage in an aircraft operation;

"pathway" means a specific combination of feedstock and conversion process used for the production of aviation fuel;

"Regulator" is the regulator identified under regulation 9 for the purpose of these Regulations;

"reporting period" means a period which commences on 1st January and finishes on 31st December in a given year for which an aeroplane operator or State reports required information. The flight departure time (UTC or Co-ordinated Universal Time) determines which reporting period a flight belongs to;

"SARP" means Standards and Recommended Practices issued by ICAO;

"scheme year" means the calendar year beginning on 1st January 2023 or any of the subsequent calendar years during which CORSIA applies; and a reference to a scheme year described by a calendar year, such as the "2023 scheme year", is a reference to the scheme year beginning on 1st January of that year;

"SI units" means the international system of measurements that is based on particular metric units;

"source stream" means any of a specific fuel type, raw material or product giving rise to emissions of relevant greenhouse gases at one or more emission sources as a result of its consumption or production;

"State" means any State that is a signatory to, or has acceded to, the Convention on International Civil Aviation, signed at Chicago on 7th December 1944;

"State aircraft" means an aircraft used in the military, customs or police services;

"State pair" means a group of two States composed of a departing State or its territories and an arrival State or its territories;

"UK Secretary of State" means the Secretary of State for Transport in Her Majesty's Government in the United Kingdom;

"UK Regulator" means the regulator appointed under Article 10(1)(a) of the CORSIA Order;

"verification body" means a person that performs the verification of an Emissions Report as an accredited independent third party;

"verification of report" means an independent, systematic and sufficiently documented evaluation process of an Emissions Report;

"Verification Report" means a document, drafted by the verification body, containing the verification statement set out in paragraphs 3(22) to (26) of Schedule 5 and required supporting information; and

"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, whether or not supported by technical experts.

Meaning of aeroplane operator.

5. In these Regulations, a person is an "aeroplane operator" where that person is an operator that produces annual CO_2 emissions greater than 10,000 tonnes from the use of an aeroplane with a maximum certificated take-off mass greater than 5,700 kg conducting international flights.

Units.

6. The non-SI units listed in column 2 of the Table must be used either in lieu of, or in addition to, SI units as primary units of measurement under these Regulations.

Table

Non-SI units for use with SI units

Specific quantity	*Non-SI Unit*	*Symbol*	*Definition (in terms of SI units)*
Mass	tonne	T	$1\ t = 10^3\ kg$

Time	hour	H	1 h = 60 min = 3,600 s
Volume	litre	L	1 L = 1 dm^3 = 10^{-3} m^3

PART 2
Administration

CHAPTER 1
General

Application to aeroplane operators registered or resident in Gibraltar.

7.(1) These Regulations apply to an aeroplane operator that-

(a) has its registered office in Gibraltar;

(b) is a natural person resident in Gibraltar; or

(c) is attributed to the United Kingdom under the SARPs by virtue of its ICAO Designator or AOC and-

(i) has its registered office in Gibraltar, or

(ii) is a natural person resident in Gibraltar,

and for the purposes of these Regulations such an aeroplane operator is deemed to be administered by Gibraltar.

(2) An aeroplane operator with international flights attributed to it under regulation 8 and which falls within subregulation (1) must notify the Regulator of that fact.

(3) The Regulator, must ensure the correct attribution of an aeroplane operator according to the approach in subregulation (1).

(4) The Regulator must, by 30th October in each scheme year, provide the Minister and the UK Regulator with a list of aeroplane operators for which it is the Regulator.

(5) The Regulator must send the UK Regulator a list of aeroplane operators-

(a) containing the required information as described in Table 3 of Schedule 5 to the CORSIA Order;

(b) in accordance with the timeline set out in Schedule 1 to the CORSIA Order,

but the Regulator may submit updates on a more frequent basis.

Attribution of international flights to an aeroplane operator.

8.(1) An aeroplane operator must identify international flights that are attributed to it in accordance with subregulation (3).

(2) Two or more consecutive flights operated under the same flight number are considered as separate flights for the purposes of these Regulations.

(3) An international flight is attributable to an aeroplane operator as follows-

(a) when Item 7 (aircraft identification) of the flight plan contains the ICAO Designator, that flight must be attributed to the aeroplane operator that has been assigned this Designator;

(b) when Item 7 (aircraft identification) of the flight plan contains the nationality or common mark, and registration mark of an aeroplane that is explicitly listed in a valid AOC, or equivalent, that flight must be attributed to the aeroplane operator that holds the Air Operator Certificate; and

(c) when the aeroplane operator of a flight has not been identified under paragraphs (a) or (b), that flight must be attributed to the aeroplane owner who must then be considered to be the aeroplane operator of that flight.

(4) If requested by the Regulator, aeroplane owners identified under subregulation (3)(c) must provide all information necessary to identify the actual aeroplane operator of a flight.

(5) An aeroplane operator may, by contract, delegate the administrative requirements of these Regulations to a third party, as long as the delegation is not to the same entity as the verification body but liability for compliance must not be delegated.

(6) Nationality and registration marks, referred to in subregulation (3)(b), are those which identify Gibraltar as the responsible sub-register of the United Kingdom register.

(7) In this regulation a reference to "Item 7" is a reference to Item 7 based on the ICAO model flight plan form contained in Appendix 2 of ICAO Procedures for Air Navigation Services - Air Traffic Management (Doc 4444).

Regulator.

9. In these Regulations, the Regulator means the Environmental Agency Limited or such other person as the Minister may appoint from time to time.

Regulator tasks.

10.(1) The Regulator must approve an aeroplane operator's compliance on the basis of satisfactory evidence that the aeroplane operator meets the requirements that are at least equal to the applicable standards specified in these Regulations.

(2) The Regulator must, by 30th October in each scheme year, provide the Minister and the UK Regulator with a list of verification bodies accredited in Gibraltar containing the required information described in Table 3 of Schedule 5 to the CORSIA Order.

Record keeping.

11.(1) Subject to subregulation (2) each aeroplane operator must keep records relevant to the requirements of these Regulations for a period of 10 years.

(2) The Regulator may direct an aeroplane operator must keep such records as are specified in the direction for such further period as provided for in the direction.

(3) A direction issued under this regulation must be in writing.

Compliance periods and timeline.

12. The Regulator and aeroplane operators must comply with the requirements of these Regulations in accordance with the relevant timeline set out in Schedule 1 to the CORSIA Order.

Equivalent procedures.

13.(1) The use, in relation to an aeroplane operator, of equivalent procedures in lieu of the procedures specified in these Regulations, must be approved by the Minister with the assistance of the Regulator.

(2) Equivalent procedures must demonstrably meet the requirements in Volume 4 of Annex 16 to the Chicago Convention.

Recovery of costs.

14.(1) The Director of Civil Aviation must provide such assistance and advice as the Regulator may require in connection with any of the Regulator's functions under these Regulations.

(2) The Director of Civil Aviation is entitled to recover from the Regulator a sum equal to any expense reasonably incurred by it in providing the Regulator with assistance or advice under subregulation (1).

CHAPTER 2
Aeroplane operator's change in circumstances

Change in aeroplane operator's attribution to a State.

15.(1) Where-

(a) an aeroplane operator changes its ICAO Designator, Air Operator Certificate or equivalent, or place of its registered office, and is subsequently attributed to a new State in accordance with paragraph 1.2 of Chapter 1, Part II, Volume IV of Annex 16 to the Chicago Convention; but

(b) that aeroplane operator is not establishing a new entity or a subsidiary,

this new State must become the State to which the aeroplane operator fulfils its requirements under Volume IV of Annex 16 to the Chicago Convention from the start of the next compliance period.

(2) The aeroplane operator must notify the Regulator of any change described in subregulation (1) within 3 months of the change taking effect.

(3) An aeroplane operator with a wholly owned subsidiary aeroplane operator that has its registered office in Gibraltar may be treated as a single consolidated aeroplane operator liable for compliance with the requirements of Volume IV of Annex 16 to the Chicago Convention, subject to the approval of the Regulator.

(4) For the purposes of subregulation (3) evidence must be provided in the aeroplane operator's Emissions Monitoring Plan to demonstrate that the subsidiary aeroplane operator is wholly owned.

CHAPTER 3
Applications, notices, etc.

Submission of applications and notices to Regulator.

16.(1) This regulation applies to an application, notice or report submitted to the Regulator under these Regulations or under an Emissions Monitoring Plan.

(2) An application, notice or report-

(a) must be in writing; and

(b) unless the Regulator agrees otherwise in writing, must be made on a form provided by the Regulator for that purpose.

(3) The Regulator must set out in the form-

(a) the information required by the Regulator to determine the application; or

(b) the matters required to be included in the notice or report.

(4) Unless the Regulator agrees otherwise in writing-

(a) the form must be submitted to the Regulator electronically and, if the form specifies an email address for submission, to that address; or

(b) if the form is provided by the Regulator for submission through a website, the form must be submitted through the website and in accordance with any instructions given for completion and submission.

(5) Unless the information has been provided in a previous application made to the Regulator, an application must set out-

(a) the name, postal address and telephone number of the applicant; and

(b) either-

(i) an email address for service, or

(ii) a postal address in Gibraltar for service.

(6) Subject to subregulation (7), an application must be accompanied such fee as may be prescribed by the Minister.

(7) Where an application is submitted electronically, the fee may be sent to the Regulator separately from the application; and in that case, for the purposes of these Regulations, the application must be treated as not being received by the Regulator until the fee is also received.

(8) An application may be withdrawn at any time before it is determined.

(9) The Regulator may, by notice to an applicant, require the applicant to provide such further information specified in the notice, within the period specified, as the Regulator may require in order to determine the application.

(10) For the purposes of these Regulations, the application must be treated as being withdrawn if-

(a) the applicant fails to provide that information-

(i) before the end of that period, or

(ii) on or before such later date as may be agreed with the Regulator; and

(b) the Regulator gives notice to the applicant that the application is treated as having been withdrawn.

Determination of applications by Regulator.

17.(1) Where an application under these Regulations is made to the Regulator in accordance with the requirements of these Regulations, the application must be determined by the Regulator within-

(a) the timescales set out in Schedule 1 to the CORSIA Order, where relevant; or

(b) where Schedule 1 to the CORSIA Order does not apply-

(i) the period of 2 months beginning with the date on which the application is received, or

(ii) such longer period as may be agreed in writing with the applicant.

(2) For the purposes of subregulation (1)-

(a) an application is determined when notice of the determination is given to the applicant by the Regulator; and

(b) in calculating the period of 2 months, no account must be taken of any period beginning with the date on which a notice under regulation 16(9) is given to the

applicant and ending with the date on which the applicant provides the information specified in the notice.

(3) Where the Regulator fails to determine an application before the end of the period referred to in subregulation (1)-

(a) the applicant may give to the Regulator notice that the applicant treats the application as having been refused; and

(b) if such notice is given the application must be treated as having been refused at the end of that period.

Service of notices given by the Regulator.

18.(1) This regulation applies to a notice given under these Regulations by the Regulator.

(2) The notice must be in writing.

(3) The notice may be given to a person in any of the following ways-

(a) by delivering it to the person;

(b) by sending it to a postal or email address provided by the person for the purpose of the service of notices and not withdrawn for that purpose;

(c) by leaving it at the person's proper address;

(d) by sending it by post or electronic means to the person's proper address;

(e) if the person is a body corporate, by giving it to the secretary or clerk of the body in accordance with any of paragraphs (a) to (d); or

(f) if the person is a partnership, by giving it to a partner or a person having the control or management of the partnership business in accordance with any of paragraphs (a) to (d).

(4) In this regulation, "proper address" means-

(a) in the case of a body corporate-

(i) the registered or principal office of the body, or

(ii) the email address of the secretary or clerk of the body provided by that body for the purpose of service of notices and not withdrawn for that purpose;

(b) in the case of a partnership-

(i) the principal office of the partnership, or

(ii) the email address of the partner or person having control or management of the partnership business provided by that partnership for the purpose of service of notices and not withdrawn for that purpose; or

(c) in any other case, the person's last known address, including an email address provided by that person for the purpose of service of notices and not withdrawn for that purpose.

(5) For the purposes of subregulation (4), where a body corporate registered outside Gibraltar, or a partnership established outside Gibraltar, has an office in Gibraltar, the principal office of the body corporate or partnership is its principal office in Gibraltar.

(6) For the purposes of subregulation (4)(c), where the person is an aeroplane operator, the proper address includes an address derived from information supplied by Eurocontrol.

PART 3
Monitoring, reporting and verification ("MRV") of aeroplane operator annual CO_2 emissions

CHAPTER 1
General

Applicability of MRV requirements.

19.(1) The requirements of this Part apply to an aeroplane operator that produces annual CO_2 emissions greater than 10,000 tonnes from the use of one or more aeroplanes with a maximum certificated take-off mass greater than 5,700 kg conducting international flights.

(2) The requirements of this Part apply to a new entrant aeroplane operator from the year after it meets the requirements in subregulation (1).

CHAPTER 2
Monitoring of aeroplane operator annual CO_2 emissions

Monitoring of CO_2 emissions: Eligibility of monitoring methods.

20.(1) An aeroplane operator must monitor and record its fuel use from international flights in accordance with an eligible monitoring method set out in subregulations (3) to (8) for the 2021-2035 period, and approved by the Regulator.

(2) Following approval and issue of its Emissions Monitoring Plan in accordance with regulation 22, an aeroplane operator must use the same eligible monitoring method for the entire compliance period.

(3) An aeroplane operator, with annual CO_2 emissions from international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" of greater than or equal to 50,000 tonnes, must use a Fuel Use Monitoring Method as described in Schedule 1 for these flights. For other international flights, the aeroplane operator must use either a Fuel Use Monitoring Method, as described in Schedule 1, or the CERT, as described in Schedule 2.

(4) An aeroplane operator, with annual CO_2 emissions from international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" of less than 50,000 tonnes, must use either a Fuel Use Monitoring Method or the CERT as described in Schedules 2 and 3, respectively.

(5) If an aeroplane operator's annual CO_2 emissions from international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs", increases above the threshold of 50,000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator must-

(a) submit an updated Emissions Monitoring Plan by 30th September of year (y + 2); and

(b) change to a Fuel Use Monitoring Method, as set out in Schedule 1, on 1st January of year (y + 3).

(6) If an aeroplane operator's annual CO_2 emissions from international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" 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 1st January of year (y + 3).

(7) Where an aeroplane operator chooses to change its monitoring method under subregulation (10), it must submit an updated Emissions Monitoring Plan by 30th September of year (y + 2).

(8) In this regulation-

"(y + 1)" refers to the year following the increase above the threshold;

"(y + 2)" refers to the second year following the increase above the threshold;

"(y + 3)" refers to the third year following the increase above the threshold.

Emissions Monitoring Plan.

21.(1) An aeroplane operator must submit an Emissions Monitoring Plan to the Regulator for approval by the Regulator and the Emissions Monitoring Plan must contain the information set out in Schedule 3.

(2) A new entrant aeroplane operator must submit an Emissions Monitoring Plan to the Regulator for approval and issue within 3 months of falling within the scope of applicability set out in regulation 19, and the Emissions Monitoring Plan must contain the information specified in Schedule 3.

Issue of Emissions Monitoring Plans.

22.(1) If an aeroplane operator submits an Emissions Monitoring Plan for approval by the Regulator in accordance with regulation 21, the Regulator must approve and issue the Emissions Monitoring Plan by notice to the aeroplane operator unless-

(a) the Regulator is not satisfied that the application complies with the requirements of these Regulations; and

(b) the aeroplane operator has not agreed to amendments of the application required to satisfythe Regulator that the application does so comply.

(2) An Emissions Monitoring Plan issued under subregulation (1) replaces any Emissions Monitoring Plan previously issued to the aeroplane operator.

(3) An Emissions Monitoring Plan may contain any conditions the Regulator considers necessary to give proper effect to the requirements of these Regulations.

(4) An aeroplane operator must comply with any condition included in its Emissions Monitoring Plan.

Refusal of application for Emissions Monitoring Plans.

23.(1) If the Regulator refuses an application for an Emissions Monitoring Plan, the Regulator must give notice to the applicant.

(2) A notice under subregulation (1) must state-

(a) the reasons for the decision; and

(b) if amendments of the application are required in order for an Emissions Monitoring Plan to be issued, the nature of those amendments.

(3) An aeroplane operator which is given a notice under subregulation (1) must make a revised application to the Regulator before the end of the period of 31 days beginning with the day that the notice was given.

(4) Regulation 22 and this regulation apply to a revised application under subregulation (3) as they apply to the original application, but for the purposes of such a revised application, the references to the period of 2 months in regulation 17 are to be read as references to a period of 24 days.

Modification of the Emissions Monitoring Plan.

24.(1) An aeroplane operator must notify the Regulator of any proposals for modification of its Emissions Monitoring Plan.

(2) The aeroplane operator must resubmit the Emissions Monitoring Plan to the Regulator for approval if a material change is made to the information contained within the Emissions Monitoring Plan.

(3) A material change is a change to the information presented in the Emissions Monitoring Plan that would-

(a) affect the status or eligibility of the aeroplane operator for an option under the emissions monitoring requirements; or

(b) otherwise affect the decision by the Regulator with regard to whether the aeroplane operator's approach to monitoring conforms with the requirements.

(4) The aeroplane operator must also resubmit the Emissions Monitoring Plan in the event of a change to the information presented in the plan that-

(a) arises from a change in the availability of data, due to the use of new types of measuring instrument, sampling methods or analysis methods, or for other reasons, which leads to higher accuracy in the determination of emissions;

(b) has been found to be incorrect under the data monitoring methodology applied previously;

(c) would improve the accuracy of the reported data, unless this is technically not feasible or incurs unreasonable costs; or

(d) is necessary to respond to the suggestions for improvement of the monitoring plan contained in a Verification Report.

(5) An aeroplane operator must also inform the Regulator of changes that would affect the Regulator'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.

(6) The Regulator may, by giving notice to an aeroplane operator, vary the aeroplane operator's Emissions Monitoring Plan, including by the modification, addition or removal of a condition, if the Regulator considers it necessary to do so in order to give proper effect to these Regulations.

Approval of modification of the Emissions Monitoring Plan.

25.(1) The Regulator may allow an aeroplane operator to notify modifications of the Emissions Monitoring Plan that are not significant without such modifications being the subject of the Regulator's approval.

(2) Any significant modification of the Emissions Monitoring Plan must be subject to approval by notice by the Regulator.

(3) Where the Regulator considers a modification not to be significant, it must inform the aeroplane operator without undue delay.

(4) Significant changes to the Emissions Monitoring Plan include-

(a) change of emission factor values laid down in the Emissions Monitoring Plan;

(b) a change between the calculation methods referred to in Schedule 1;

(c) the introduction of new source streams;

(d) changes in the status of the aeroplane operator with regard to one of the thresholds specified in regulation 5 or 20(3) to (8).

Calculation of CO_2 emissions from aeroplane fuel use.

26.(1) An aeroplane operator must 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 must 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.

(3) The procedure for informing the use of actual or standard density must be detailed in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation.

(4) An aeroplane operator using a Fuel Use Monitoring Method, as set out in Schedule 1, must determine the CO_2 emissions from international flights using the following equation-

$$CO_2 = \sum_f M_f * FCF_f$$

where-

CO_2 = CO_2 emissions in tonnes (for the purpose of calculating CO_2 emissions the mass of fuel used includes conventional aviation fuel and sustainable aviation fuel);

M_f = Mass of fuel f used in tonnes; and

FCF_f = Fuel conversion factor of given fuel f;

(5) The fuel conversion factor referred to in subregulation (4) is equal to-

(a) 3.16 (in kg CO_2/kg fuel) for Jet-A fuel;

(b) 3.10 (in kg CO_2/kg fuel) for AvGas; or

(c) 3.10 (in kg CO_2/kg fuel) for Jet-B fuel.

Monitoring of CORSIA eligible fuels claims.

27.(1) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels must use a CORSIA eligible fuel that meets the CORSIA Sustainability

Criteria as defined within the ICAO document entitled, "CORSIA Sustainability Criteria for Sustainable Aviation Fuels".

(2) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels must only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainable Certification Scheme included in the ICAO document entitled, "CORSIA Approved Sustainability Certification Schemes".

(3) If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, it must not be accounted for as a CORSIA eligible fuel.

Calculation of emissions from the use of CORSIA eligible fuels.

28.(1) An aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year must compute the emissions reductions from those CORSIA eligible fuels as follows-

$$ER_y = FCF * \left[\sum_f MS_{f,y} * \left(1 - \frac{LS_f}{LC}\right)\right]$$

where-

ER_y = Emissions reductions from the use of CORSIA eligible fuels in the given year y in tonnes;

FCF = Fuel conversion factor;

$MS_{f,y}$ = Total mass of a neat CORSIA eligible fuel claimed in the given year y in tonnes, as described and reported in Field 12.b in Table 1 of Schedule 4;

LS_f = Life cycle emissions value for a CORSIA eligible fuel, in gCO_2e/MJ; and

LC = Baseline life cycle emissions values for aviation fuel, equal to 89 gCO_2e/MJ for jet fuel and equal to 95 gCO_2e/MJ for AvGas.

(2) The fuel conversion factor referred to in subregulation (1) is equal to-

(a) 3.16 (in kg CO_2/kg fuel) for Jet-A fuel;

(b) 3.10 (in kg CO_2/kg fuel) for AvGas; or

(c) 3.10 (in kg CO_2/kg fuel) for Jet-B fuel.

(3) If a default life cycle emissions value is used, the aeroplane operator must use the ICAO document entitled "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" for the calculation in subregulation (1).

(4) If an actual life cycle emissions value is used, an approved Sustainability Certification Scheme must ensure that the methodology, set out in the ICAO document entitled "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values", has been applied correctly.

CHAPTER 3
Reporting of aeroplane operator annual CO_2 emissions

Aeroplane operator reporting.

29.(1) An aeroplane operator must submit to the Regulator a copy of its verified Emissions Report for approval by the Regulator and a copy of the associated Verification Report in accordance with the timeline set out in Schedule 1 to the CORSIA Order.

(2) The Regulator must decide on the level of aggregation, being State pair or aerodrome pair, for which an aeroplane operator must report the number of international flights in accordance with Field 7 in Table 1 in Schedule 4, and CO_2 emissions in accordance with Field 8 in that Table. The Regulator must inform the aeroplane operator whether Fields 7 and 8 in the Emissions Report must be reported at the level of State pair or aerodrome pair during the approval process for its Emissions Monitoring Plan.

(3) An Emissions Report must contain the information set out in Table 1 of Schedule 4. An aeroplane operator that uses the CERT is not required to report Field 5 in Table 1.

(4) In specific circumstances where an aeroplane operator operates a very limited number of flights between State pairs, it may submit a written request to the Regulator that such data not be published at the aeroplane operator level, as set out in Table 5 of Schedule 5 to the CORSIA Order, explaining the reasons why disclosure would harm its commercial interests.

(5) Based on this request, the Regulator must determine whether this data is confidential.

(6) 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 Regulator that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests.

(7) Based on this request, the Regulator must determine whether this data is confidential.

Reporting of CORSIA eligible fuels.

30.(1) An aeroplane operator must subtract CORSIA eligible fuels traded or sold to a third party from its total reported quantity of CORSIA eligible fuels.

(2) The aeroplane operator must provide to the Regulator 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 must provide to the Regulator the information described in Table 2 of Schedule 4, within a given compliance period for all CORSIA eligible fuel received by a blender by the end of that compliance period.

(4) The information provided is through to the blend point, and includes information received from both the neat (unblended) fuel producer and the fuel blender.

(5) If the aeroplane operator purchases fuel from a supplier downstream from the fuel blender, such as a distributor, another aeroplane operator, or an aerodrome-based fuel distributor, this fuel supplier must provide to the aeroplane operator all of the requisite documentation in order for the emissions reductions from the use of CORSIA eligible fuels to be claimed by the aeroplane operator in accordance with regulations 27 and 28.

Reports for ICAO.

31.(1) The Regulator must submit a report to the Minister and the UK Regulator for onwards transmission to ICAO covering those emissions for aeroplane operators administered in Gibraltar in accordance with the timeline set out in Schedule 1 to the CORSIA Order.

(2) The report referred to in subregulation (1) must contain the information set out in Tables 5 and 6 in Schedule 5 to the CORSIA Order, when applicable.

(3) The Regulator must inform the Minister and the UK Regulator of any reported data deemed confidential in accordance with regulation 29(5) and (7).

(4) The Regulator may, upon request or otherwise, provide to the Minister or the UK Regulator such other information as may be required for the purposes of meeting any obligation arising from CORSIA.

CHAPTER 4
Verification of CO_2 emissions

Verification body and national accreditation body.

32.(1) A verification body must be accredited as complying with the standards specified in ISO 14065:2013 and the requirements in paragraph 2 of Schedule 5 by a national accreditation body, in order to be eligible to verify the Emissions Report of an aeroplane operator.

(2) A national accreditation body must be working in accordance with ISO/IEC 17011:2004.

Annual verification of an aeroplane operator's Emissions Report.

33.(1) An aeroplane operator must engage a verification body for the verification of its annual Emissions Report.

(2) A verification body must conduct the verification according to ISO 14064-3:2006, and the relevant requirements in paragraph 3 of Schedule 5.

(3) Following the verification of the Emissions Report by the verification body, the aeroplane operator and the verification body must both independently submit, upon authorisation by the aeroplane operator, a copy of the Emissions Report and associated Verification Report to the Regulator, in accordance with the timeline set out in Schedule 1 to the CORSIA Order.

(4) The Regulator must perform an order of magnitude check of the Emissions Report in accordance with the timeline set out in Schedule 1 to the CORSIA Order to assess the completeness of the data provided in that report.

(5) 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, the Regulator may agree to share with another State's regulator, specific data and information contained in an aeroplane operator's Emissions Report where that aeroplane operator performs flights to and from the State of the requesting regulator.

(6) The Regulator must inform any relevant aeroplane operator about such a request for that information.

(7) In the absence of an agreement between the two States, this information must not be disclosed to third parties.

(8) The Regulator must provide the name of the verification body used to verify an Emissions Report on being asked for the disclosure of information by the regulator of another State.

Verification of sustainable aviation fuels.

34.(1) Fuel purchases, transaction reports, fuel blending records and sustainability credentials must constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.

(2) An aeroplane operator must ensure that it, or its designated representative, has audit rights over the production records for the CORSIA eligible fuels that it purchases.

CHAPTER 5
Data management and control

Data gaps.

35.(1) An aeroplane operator using a Fuel Use Monitoring Method, as described in Schedule 1, must fill data gaps using the CERT, as described in Schedule 2, provided that the data gaps during a compliance period do not exceed (for the 2021-2035 period) 5 per cent of international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs".

(2) The aeroplane operator must 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 realises it has data gaps and system weaknesses that exceed the threshold in subregulation (1), it must engage with the Regulator to take remedial action to address this.

(4) When the threshold is exceeded, the aeroplane operator must state the flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" for the 2021-2035 period, that had data gaps, and provide an explanation to the Regulator in its annual Emissions Report.

(5) The aeroplane operator must fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.

(6) If an aeroplane operator does not provide its annual Emissions Report in accordance with the timeline set out in Schedule 1 to the CORSIA Order, the Regulator must engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, the Regulator must estimate the aeroplane operator's annual emissions using the best available information and tools, such as the CERT as described in Schedule 2 and notify the aeroplane operator of its estimate.

Error correction to Emissions Reports.

36.(1) If an error in an aeroplane operator's reported emissions is identified by the Regulator, the verification body or the aeroplane operator after the reported CO_2 emissions have been submitted to ICAO in accordance with the timeline set out in Schedule 1 to the CORSIA Order, the Regulator must update the reported CO_2 emissions to address the error.

(2) The Regulator must 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.

(3) The Regulator must report to the Minister and the UK Regulator any error in an aeroplane operator's CO_2 emissions and the follow-up result of the related adjustment.

Reporting on improvements to the monitoring methodology.

37(1) An aeroplane operator must regularly check whether the monitoring methodology applied can be improved.

(2) Where the Verification Report states outstanding non-conformities, the aeroplane operator must submit to the Regulator for approval a report on improvements by 30th June of the year in which that Verification Report is issued by the verification body. That report on improvements must describe how and when the aeroplane operator has rectified, or plans to rectify, the non-conformities identified by the verification body and to implement recommended improvements.

(3) The Regulator may set an alternative date for submission of the report on improvements as referred to in subregulation (2), but no later date than 30th September in the same year. Where applicable, such report on improvements may be combined with the report referred to in subregulation (2).

(4) Where recommended improvements would not lead to an improvement of the monitoring methodology, the aeroplane operator must provide a justification for why that is the case.

Where the recommended improvements would incur unreasonable costs, the aeroplane operator must provide evidence of the unreasonable nature of the costs.

(5) Subregulations (2) to (4) do not apply where an aeroplane operator has already resolved all non- conformities and recommendations for improvement and has submitted related modifications of the Emissions Monitoring Plan to the Regulator for approval in accordance with regulation 24 before the date set in subregulation (2), subject to the alternative date set in subregulation (3).

Rounding of data.

38.(1) Total annual emissions must be reported as tonnes of CO_2 rounded to the nearest whole number.

(2) Unless otherwise provided in these Regulations, all variables used to calculate the emissions must be rounded to the nearest whole number for the purpose of calculating and reporting emissions.

Electronic data exchange and use of automated systems.

39.(1) The Regulator may require verification bodies to use electronic templates or specific file formats for Verification Reports.

(2) Standardised electronic templates or file format specifications may be made available for further types of communication between the aeroplane operator, Regulator, verification bodies and national accreditation body.

PART 4
Charging

Charges.

40.(1) The Regulator may charge an aeroplane operator or any other person an amount as a means of recovering costs incurred by the Regulator-

(a) in performing activities in accordance with or by virtue of these Regulations;

(b) as a result of being charged for services under regulation 14; and

(c) as a result the Regulator being charged for the provision of external assistance or expertise.

(2) The activities referred to in subregulation (1) include-

(a) giving advice in relation to an application under or by virtue of these Regulations or any other advice in relation to the operation of CORSIA;

(b) considering an application under or by virtue of these Regulations;

(c) issuing or varying an Emissions Monitoring Plan;

(d) giving any notice or other document provided for by or under these Regulations;

(e) receiving any notice or other document provided for by or under these Regulations;

(f) monitoring compliance with these Regulations.

(3) A charge under subregulation (1) may include an annual or other periodic charge to an aeroplane operator that does not relate to any specific activity.

(4) The Regulator may apply different charges for-

(a) the same activity; and

(b) different categories of person in relation to the same activity.

(5) Payment of a charge is not received until the Regulator has cleared funds for the full amount due and a charge, if unpaid, may be recovered by the Regulator as a civil debt.

(6) The Regulator may require a charge to be paid before it carries out the activity to which the charge relates.

(7) If the Regulator does not require a charge to be paid in accordance with subregulation (6) it is payable on demand.

(8) The Regulator is not required to reimburse a charge where-

(a) an activity is not completed; or

(b) the person liable to pay the charge does not remain within the scheme for all of the period in relation to which the charge is payable or has been calculated.

Approval of charges etc.

41. With the Minister's prior approval the Regulator may, from time to time, set the charges payable in accordance with regulation 40 and must make those charges publicly available.

PART 5
Compliance monitoring

Authorised persons.

42.(1) The Regulator may authorise a person to exercise, on behalf of the Regulator and in accordance with the terms of the authorisation, the Regulator's powers set out in this Part.

(2) In this Part, "authorised person" means a person authorised under subregulation (1).

Inspections.

43.(1) The Regulator or authorised person may, at a reasonable time, inspect any premises and any thing in or on those premises in order to monitor compliance with these Regulations.

(2) Reasonable prior notice must be given before exercising the powers in this regulation.

(3) A person in control of the premises to which the Regulator or authorised person reasonablyrequires access must allow the Regulator or authorised person to have such access.

(4) The Regulator or authorised person may, when inspecting premises-

(a) make any such examination and investigation as may be necessary;

(b) install or maintain monitoring equipment or other apparatus;

(c) request the production of any record;

(d) take measurements, photographs, recordings or copies of anything;

(e) take samples of any regulations or substances found in, or on, the premises and of the air,water or land in, on, or in the vicinity of, those premises;

(f) request any person at the premises to provide facilities or assistance to the extent that iswithin that person's control.

(5) Except to the extent agreed by the person in control of a place or premises, the power referredto in subregulation (1) does not apply to-

(a) a prohibited place for the purposes of the Official Secrets Act 1911; or

(b) any other premises to which access on the ground of the security of Gibraltar is restricted by the Crown.

Powers of entry, etc.

44.(1) The Regulator or an authorised person may-

(a) enter any premises with a warrant issued in accordance with regulation 45, together with any equipment or material as may be required;

(b) when entering premises by virtue of paragraph (a)-

(i) be accompanied by an authorised person and, if considered appropriate, a police officer,

(ii) direct that any part of the premises be left undisturbed for so long as may be necessary;

(c) require any person believed to be able to give information relevant to an examination or investigation-

(i) to attend at a place and time specified by the Regulator or authorised person,

(ii) to answer questions, in the absence of any person other than those whom the Regulator or authorised person allows to be present and a person nominated by the person being asked questions,

(iii) to sign a declaration of truth of the answers given by that person;

(d) require the production of-

(i) records required to be kept under these Regulations,

(ii) other records which the Regulator or authorised person considers it necessary to see for the purpose of an examination or investigation'

(iii) entries in a record referred to in this sub-paragraph;

(e) inspect and take copies of the records and entries referred to in paragraph (d).

(2) The powers in subregulation (1) may only be exercised where the Regulator or an authorised person reasonably believes that there has been a failure to comply with the requirements of these Regulations.

(3) Except to the extent agreed by the person in control of a place or premises, the powers referred to in subregulation (1) do not apply in relation to-

(a) a prohibited place for the purposes of the Official Secrets Act 1911; or

(b) any other premises to which access on the ground of the security of Gibraltar is restricted by the Crown.

(4) It is an offence for a person-

(a) to fail to comply with a requirement imposed pursuant to this regulation; or

(b) to prevent any other person from-

(i) appearing before the Regulator or an authorised person, or

(ii) answering a question to which the Regulator or authorised person requires an answer.

(5) A person guilty of an offence under subregulation (3) is liable on summary conviction to a fine not exceeding the statutory maximum.

Warrants.

45.(1) A justice may by warrant authorise the Regulator or an authorised person to exercise the power in regulation 44(1)(a), in accordance with the warrant, where satisfied that-

(a) there are reasonable grounds for the exercise of the power; and

(b) one or more of the conditions in subregulation (2) are fulfilled in relation to the premises.

(2) The conditions referred to in subregulation (1)(b) are that-

(a) the exercise of the power by consent in relation to the premises has been refused;

(b) a refusal of consent to the exercise of the power is reasonably expected;

(c) the premises are unoccupied;

(d) the occupier is temporarily absent from the premises and the case is one of urgency;

(e) a request for admission to the premises would defeat the purpose of the entry.

(3) A warrant in accordance with this regulation continues to have effect until the purpose for which it was issued has been fulfilled.

Admissible evidence.

46.(1) An answer given by a person in compliance with regulation 44(1)(c)(ii) is admissible in evidence against that person in any proceedings.

(2) In criminal proceedings in which the person referred to in subregulation (1) is charged with an offence, no evidence relating to the person's answer may be adduced and no question relating to it may be asked by, or on behalf of, the prosecution unless evidence relating to it has been adduced by, or on behalf of, the person.

(3) Subregulation (2) does not apply to an offence under section 466 of the Crimes Act 2011.

Information notices.

47.(1) The Regulator may, by giving a notice (an "information notice") to a person, require the person to provide information for purposes connected with the exercise of functions under these Regulations.

(2) The information notice must set out-

(a) the information to be provided;

(b) the form in which the information must be provided;

(c) the period within which or the time when the information must be provided; and

(d) the place where the information must be provided.

(3) The information that a person may be required to provide includes information that, although it is not in the person's possession or it would not otherwise come into the person's

possession,is information that it is reasonable to require the person to obtain or compile for the purpose of complying with the information notice.

Legal professional privilege.

48. Nothing in this Part requires any person to produce a document which that person would be entitled to withhold the production of on grounds of legal professional privilege.

PART 6
Enforcement

Enforcement notices.

49.(1) Where the Regulator considers that a person has contravened, is contravening or is likely to contravene a relevant requirement, the Regulator may give notice (an "enforcement notice") to the person.

(2) In subregulation (1), "relevant requirement" means-

(a) a requirement imposed on the person by or under these Regulations; or

(b) a condition of an Emissions Monitoring Plan.

(3) An enforcement notice must set out-

(a) the relevant requirement that the Regulator considers to have been contravened, is being contravened or is likely to be contravened;

(b) details of the contravention or likely contravention;

(c) the steps that must be taken to remedy the contravention or to ensure that a contravention does not occur;

(d) the period within which the steps must be taken; and

(e) information about rights of appeal.

(4) The person to whom the enforcement notice is given must comply with the requirements of the notice within the period set out in the notice.

(5) The Regulator may withdraw an enforcement notice at any time by giving notice of the withdrawal to the person to whom the enforcement notice is given.

Penalty notices.

50.(1) Where the Regulator considers that a person is liable to a civil penalty under any of regulations 52 to 60 the Regulator may impose a civil penalty on the person.

(2) A civil penalty is imposed on a person by giving a notice (a "penalty notice") to the person.

(3) Where the civil penalty to which the person is liable consists of a non-escalating penalty only, or where the civil penalty consists of both a non-escalating penalty and a daily penalty but the Regulator decides not to impose a daily penalty, the penalty notice must set out-

(a) the grounds for liability;

(b) the amount of the non-escalating penalty and, where relevant, how the amount is calculated;

(c) the date by which the non-escalating penalty must be paid, which must not be less than 28 days after the day on which the notice is given;

(d) the person to whom payment must be made, which must be either the Regulator or the Minister;

(e) how payment may be made; and

(f) information about rights of appeal.

(4) Where the civil penalty to which the person is liable consists of both a non-escalating penalty and a daily penalty and the Regulator considers that it may wish to impose a daily penalty, the Regulator must, before giving a penalty notice to the person, first give a notice (an "initial notice") to the person.

(5) The initial notice must set out-

(a) the grounds for liability;

(b) the maximum amount of the non-escalating penalty that may be imposed;

(c) that the daily penalty that may be imposed begins to accrue on the day on which the initialnotice is given; and

(d) the maximum daily rate of the daily penalty and the maximum amount of the daily penaltythat may be imposed.

(6) Where, after an initial notice is given to a person, the Regulator considers that the total amount of the daily penalty to which the person is liable can be calculated, including where the daily penaltyreaches its maximum amount, the Regulator may give a penalty notice to the person.

(7) The penalty notice must set out-

(a) the grounds for liability;

(b) the amount of the civil penalty, including how the amount is calculated, which may include-

(i) a non-escalating penalty, and

(ii) a daily penalty;

(c) the date by which the civil penalty must be paid, which must not be less than 28 days afterthe day on which the notice is given;

(d) the person to whom payment must be made, which must be either the Regulator or the Minister;

(e) how payment may be made; and

(f) information about rights of appeal.

(8) The person to whom a penalty notice is given must pay the civil penalty set out in the noticeto the person set out in the notice on or before the date specified in the notice.

(9) A civil penalty imposed by a penalty notice is recoverable by the Regulator as a civil debt.

(10) The Regulator must, as soon as reasonably practicable-

(a) inform the Minister of a penalty notice given by the Regulator; and

(b) pay all sums received or recovered under a penalty notice into the consolidated fund.

(11) In this regulation-

"daily penalty" means a daily penalty set out in regulations 52(2)(b), 53(2)(b), 54(2)(b), 55(2)(b), 57(2)(b) or 58(2)(b);

"non-escalating penalty" means a civil penalty under regulations 52 to 60 that is not a daily penalty.

(12) This regulation is subject to regulation 51.

Penalty notices: supplementary.

51.(1) A penalty notice imposing a civil penalty under any of regulations 52 to 60 (the "relevant provision") may set out-

(a) a non-escalating penalty of an amount lower than the amount referred to in the relevantprovision;

(b) where the civil penalty consists of both a non-escalating penalty and a daily penalty-

(i) a daily penalty based on a daily rate of an amount lower than the amount referredto in the relevant provision, or

(ii) no daily penalty.

(2) Subject to subregulation (3), the Regulator may, by giving notice to the person to whom a penalty notice is given-

(a) extend the date for which a payment set out in the penalty notice is due;

(b) amend the penalty notice by substituting a lower non-escalating penalty or a daily penaltybased on a lower daily rate; or

(c) withdraw the penalty notice.

(3) The Regulator may withdraw a penalty notice referred to in subregulation (3) if there is an error in the notice, including an error in the basis on which the civil penalty imposed by the notice is calculated.

Failure to apply or make revised application for approval of Emissions Monitoring Plan.

52.(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails-

(a) to apply, or to apply on time, to the Regulator for the approval of an Emissions Monitoring Plan, contrary to regulation 21; or

(b) to make a revised application, or to make a revised application on time, for the approval of an Emissions Monitoring Plan, where required to do so under regulation 24(2).

(2) The civil penalty is-

(a) £20,000; and

(b) a daily penalty at a daily rate of £500 for each day that the application is not submitted or, as the case may be, the revised application is not resubmitted, beginning with the day on which the initial notice set out in regulation 50(4) is given, up to a maximum of £45,000.

Failure to comply with condition of Emissions Monitoring Plan.

53.(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to comply, or to comply on time, with a condition of an Emissions Monitoring Plan, contrary to regulation 22(4).

(2) The civil penalty is-

(a) £20,000; and

(b) a daily penalty at a daily rate of £500 for each day that the person fails to comply with the condition, beginning with the day on which the initial notice under regulation 50(4) is given, up to a maximum of £45,000.

Failure to monitor emissions.

54.(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to monitor emissions in accordance with its Emissions Monitoring Plan.

(2) The civil penalty is-

(a) £20,000; and

(b) a daily penalty at a daily rate of £500 for each day that the person fails to monitor aviation emissions in accordance with regulation 22(1), beginning with the day on which the initial notice under regulation 50(4) is given, up to a maximum of £45,000.

Failure to report emissions.

55.(1) An aeroplane operator is liable to a civil penalty where the aeroplane operator fails to submit, or to submit on time, a verified Emissions Report to the Regulator, contrary to regulation 29(1).

(2) The civil penalty is-

(a) £20,000; and

(b) a daily penalty at a daily rate of £500 for each day that the report is not submitted, beginningwith the day on which the initial notice under regulation 50(4) is given, up to a maximumof £45,000.

Failure to keep records.

56. A person is liable to a civil penalty of £50,000 where the person fails to keep the appropriate records in accordance with regulation 11(1).

Failure to comply with enforcement notice given by the Regulator.

57.(1) A person is liable to a civil penalty where the person fails to comply, or to comply on time, with the requirements of an enforcement notice given by the Regulator under regulation 49(1).

(2) The civil penalty is-

(a) £20,000; and

(b) a daily penalty at a daily rate of £1,000 for each day that the person fails to comply with the requirements of the notice, beginning with the day on which the initial notice under regulation 50(4) is given, up to a maximum of £45,000.

Failure to comply with information notice.

58.(1) A person is liable to a civil penalty where the person fails to comply, or to comply on time, with the requirements of an information notice given by the Regulator under regulation 47(1).

(2) The civil penalty is-

(a) £5,000; and

(b) a daily penalty at a daily rate of £500 for each day that the person fails to comply with the requirements of the information notice, beginning with the day on which the initial notice under regulation 50(4) is given, up to a maximum of £45,000.

Providing false or misleading information, etc.

59. A person is liable to a civil penalty of £50,000 where the person provides false or misleading information, or makes a statement that is false or misleading in a material respect, where the information is provided, or the statement is made-

(a) in an application under these Regulations;

(b) in compliance with a notice given to the person under these Regulations;

(c) in a notice that the person is required to give under these Regulations;

(d) in compliance with a condition of an approved Emissions Monitoring Plan;

(e) in an Emissions Report.

Inspection: refusal to allow access to premises.

60. A person in control of premises is liable to a civil penalty of £50,000 where the person does not allow the Regulator or authorised person, within the meaning of regulation 42, access to the premises contrary to regulation 43(3).

PART 7
Appeals

Interpretation.

61. In this Part "decision" includes a deemed refusal under these Regulations.

Right of appeal.

62.(1) The following may appeal to the magistrates' court-

(a) a person who is aggrieved by a decision of the Regulator determining an application made by that person under these Regulations;

(b) a person who is aggrieved by a notice given to that person, under a provision referred to in subregulation (2).

(2) Those provisions are-

(a) regulation 16(10) (application to be treated as being withdrawn);

(b) regulation 17(1) (determination of applications by Regulator);

(c) regulation 22(3) (conditions imposed on Emissions Monitoring Plan);

(d) regulation 23(1) (refusal of modification of an Emissions Monitoring Plan);

(e) regulation 24(6) (modification of an Emissions Monitoring Plan);

(f) regulation 25(2) (approval of modification of the Emissions Monitoring Plan);

(g) regulation 29(2) (determination of level of aggregation by Regulator);

(h) regulation 29(6) or (8) (determination of confidential nature of information);

(i) regulation 35(6) (estimation of reportable emissions by Regulator);

(j) regulation 47(1) (information notices);

(k) regulation 49(1) (enforcement notices); or

(l) regulation 50(2) or (6) (penalty notices).

Effect of appeals.

63.(1) Subject to subregulations (2) and (3), the bringing of an appeal under regulation 62 suspends the effect of the decision pending the final determination or withdrawal of the appeal.

(2) The bringing of an appeal does not suspend the effect of-

(a) a decision refusing an application;

(b) a deemed refusal of an application; or

(c) a notice under-

(i) regulation 24(6) (modification of an Emissions Monitoring Plan),

(ii) regulation 25(2) (approval of modification of the Emissions Monitoring Plan), or

(iii) regulation 49(1) (enforcement notices).

(3) Where an Emissions Monitoring Plan has been approved under regulation 22, the bringing of an appeal against the conditions included in the plan does not suspend the effect of those conditions.

(4) The bringing of an appeal against an estimation of aviation emissions under regulation 35(6) suspends the effect of the decision only for the purpose of assessing whether there has been compliance with that regulation.

Determination of appeals.

64.(1) In determining an appeal made under regulation 62 the magistrates' court may-

(a) affirm the decision;

(b) quash the decision or vary any of its terms;

(c) substitute a deemed refusal with a decision of the court;

(d) give directions as to the exercise of the Regulator's functions under these Regulations.

(2) The court may not make a determination that would result in a decision which could not otherwise have been made under these Regulations.

PART 8
Schedules, interpretive provisions and consequential amendments

CHAPTER 1
Schedules

Schedules.

65.(1) Schedule 1 (which makes provision in relation to fuel use monitoring methods) has effect.

(2) Schedule 2 (which makes provision in relation to CO_2 emission estimation and reporting methods and tools) has effect.

(3) Schedule 3 (which makes provision in relation to Emissions Monitoring Plans) has effect.

(4) Schedule 4 (which makes provision in relation to reporting) has effect.

(5) Schedule 5 (which makes provision in relation to verification) has effect.

CHAPTER 2
Further interpretation

Further interpretive provisions.

66.(1) References in these Regulations to schedules to the CORSIA Order are to be interpreted and applied in accordance with this regulation.

(2) Where the provisions of a schedule to the CORSIA Order imposes an obligation to undertake an act by a specified date, if that date is falls before these Regulations come into operation, that action need not be undertaken.

(3) For the avoidance of doubt, where the reference in a schedule to the CORSIA Order is to a series of obligations that arise over a period, subregulation (2) does not affect the requirement to fulfil any obligations that arise as from the date of the commencement of these Regulations.

(4) A reference in a schedule to the CORSIA Order that refers to a part, chapter or an article in that Order is deemed to be a reference to the equivalent provision in these Regulations.

(5) In all other respects, the Schedules to the CORSIA Order referred to in these Regulations have effect and are to be read and interpreted with such modifications (for example, in nomenclature) as the circumstances in Gibraltar may require.

CHAPTER 3
Consequential amendments

Revocation of retained EU law.

67.(1) Commission Implementing Regulation (EU) 2019/1603 of 18 July 2019 supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards measures adopted by the International Civil Aviation Organisation for the monitoring, reporting and verification of aviation emissions for the purpose of implementing a global market-based measure is revoked.

(2) Notwithstanding the revocation made by subregulation (1), the provisions of Commission Implementing Regulation (EU) 2019/1603 continue to have effect in respect of the monitoring, reporting and verification of aviation emissions undertaken by aeroplane operators pursuant to that Regulation prior to these regulations coming into operation.

SCHEDULE 1

Regulation 65(1)

Fuel use monitoring methods

Introduction.

1.(1) The procedures specified in this Schedule are concerned with the monitoring of fuel use by aeroplane operators. The methods proposed are representative of the most accurate established practices.

(2) Any equivalent procedures to those contained in this Schedule must only be allowed after prior application to and approval by the Regulator for the aeroplane operator concerned.

Fuel Use Monitoring Methods.

2. The aeroplane operator, with the exception of an aeroplane operator eligible to use the CERT, must 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

3.(1) The aeroplane operator must use the following formula to compute fuel use according to Method A([50])-

$$F_N = T_N - T_{N+1} + U_{N+1}$$

where –

[50] See Attachment C-1 in Volume IV of Annex 16 to the Chicago Convention for a process diagram for monitoring fuel use by flight using Method A.

F_N = Fuel used for the flight under consideration (i.e. flight $_N$) determined using Method A(in tonnes);

T_N = Amount of fuel contained in aeroplane tanks once fuel uplifts for the flight underconsideration (i.e. flight $_N$) are complete (in tonnes);

T_{N+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

U_{N+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)([51]).

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

(3) Where no fuel uplift for the flight or subsequent flight takes place, the amount of fuel contained in aeroplane tanks (T_N or T_{N+1}) must be determined at block-off for the flight or subsequent flight. In exceptional cases the variable T_{N+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 "$T_{N+1} + U_{N+1}$" 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

4.(1) The aeroplane operator must use the following formula to compute fuel use according to Method B([52])-

$$F_N = R_{N-1} - R_N + U_N$$

where –

[51] See regulation 28 for requirements on fuel density values.

[52] For ensuring completeness of the data, it is important to note that not only data generated during the flight under consideration (i.e. flight $_N$) is needed, but also data generated from the previous flight (i.e. flight $_{N-1}$). This is in particular important when a domestic flight is followed by an international one, or vice versa. For avoiding data gaps, it is therefore recommended that, the amount of fuel remaining in the tank after the flight or the amount of fuel in the tank after fuel uplift is always recorded on flights of aeroplanes which are used for international flights. For the same reasons, fuel uplift data for all flights of those aeroplanes should be collected, before deciding which flights are international.

F_N = Fuel used for the flight under consideration (i.e. flight $_N$) determined using Method B(in tonnes);

R_{N-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);

R_N = 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

U_N = Fuel uplift for the flight considered measured in volume and multiplied with a density value (in tonnes)([53])([54]).

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

(3) Where an aeroplane does not perform a flight previous to the flight for which fuel consumptionis being monitored (e.g., if the flight follows a major revision or maintenance), the aeroplane operatormay substitute the quantity R_{N-1} with the amount of fuel remaining in the aeroplane's tanks at the end of the previous activity of the aeroplane, as recorded by technical logs.

Block-off/Block-on.

5. The aeroplane operator must use the following formula to compute fuel use according to theBlock-off/Block-on Method([55])-

$$F_N = T_N - R_N$$

where-

F_N = Fuel used for the flight under consideration (i.e. 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

[53] See regulation 28 for requirements on fuel density values.

[54] Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight; see Attachment C-4 in Volume IV of Annex 16 to the Chicago Convention for a process diagram for collecting the required data to implement Method B.

[55] See Attachment C-5 in Volume IV of Annex 16 to the Chicago Convention for a process diagram for monitoring fuel use by flight using Method Block-off / Block-on, and Attachment C-6 in Volume IV of Annex 16 to the Chicago Convention for the process for collecting the required data to implement Method Block-off / Block-on.

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.

6.(1) For flights with a fuel uplift, unless the subsequent flight has no uplift the aeroplane operator must use the following formula to compute fuel use according to the Fuel Uplift Method([56])–

$$F_N = U_N$$

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 densityvalue (in tonnes)([57]).

(2) For flight(s) without a fuel uplift (i.e. flight $_{N+1}$, …, flight $_{N+n}$), the aeroplane operator must use the following formula to allocate fuel use from the prior fuel uplift (i.e. from flight $_N$) proportionallyto block hour-

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

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

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

where-

[56] See Attachment C-7 in Volume IV of Annex 16 to the Chicago Convention for a process diagram for monitoring fuel use by flight using the Fuel Uplift Method.
[57] See regulation 28 for requirements on fuel density values.

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 (intonnes);

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)([58]);

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.([59])

7.(1) For fuel allocation with block hour, the following calculation methods apply.

Calculation of average fuel burn ratios

(2) For an aeroplane operator which can clearly distinguish between international and domestic fuel uplifts, the aeroplane operator must compute, for each aeroplane type, the average fuel burn ratios by summing up all actual fuel uplifts from international flights, divided by the sum of all actual block hours from international flights for a given year, according to the following formula-

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

where-

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

[58] Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.
[59] See Attachment C-8 in Volume IV of Annex 16 to the Chicago Convention for a process diagram for monitoring fuel use by flight using Fuel Allocation with Block Hour method.

$U_{AO,AT,N}$ = 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).

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

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

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 (intonnes)([60]); and

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

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

Calculation of fuel use for individual flights

(5) The aeroplane operator must 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-

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

[60] See regulation 28 for requirements on fuel density values.

where-

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

$AFBR_{AO,AT}$ = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT)(in tonnes per hour)([62]); and

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

(6) A verification body must cross-check whether the emissions reported are reasonable incomparison to other fuel related data of the aeroplane operator.

(7) Average Fuel Burn Ratio (AFBR) based on all flights for a reporting year must be rounded to at least three decimal places.

[62] The Verification Report of the external verification body includes an assessment of the aeroplane operator specific average fuel burn ratio per ICAO aircraft type designator used.

SCHEDULE 2

Regulation 65(2)

CO_2 emissions estimation and reporting methods and tools

Introduction to the ICAO CORSIA CO_2 Estimation and Reporting Tool (CERT).

1. The procedures specified in this Schedule are concerned with the estimation of CO_2 emissions by an aeroplane operator for the purposes of monitoring CO_2 emissions and filling data gaps. The methods and tools proposed are representative of most accurate established practices.

Use of the CERT for complying with monitoring and reporting requirements.

2.(1) The aeroplane operator must use the CERT according to the eligibility criteria as described in regulation 20 of these Regulations and upon approval by the Regulator.

(2) The aeroplane operator must use either-

(a) the Block Time input method; or

(b) the Great Circle Distance Input method, to enter the necessary information into the CERT.

(3) The aeroplane operator approved to use the Block Time input method-

(a) must collect the following data and must enter it into the CERT to estimate its CO_2 emissions during the compliance year-

(i) ICAO aircraft type - model designator[1],

(ii) origin aerodrome ICAO Designator[2],

[1] The ICAO aircraft type - model designators are contained in Doc 8643 — Aircraft Type Designators which is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

[2] The origin aerodrome designators are contained in Doc 7910 – Location Indicators which is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil AviationOrganisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int). The CERT will automatically compute Great Circle Distance based on the origin aerodrome and destination aerodrome.

(iii) destination aerodrome ICAO Designator[3],

(iv) Block Time (in hours), and

(v) number of flights;

(b) may collect the following data and, if collected, must enter it into the CERT to estimate its CO_2 emissions during the compliance year-

(i) date, and

(ii) flight ID.

(4) The aeroplane operator approved to use the Great Circle Distance input method-

(a) must collect the following data and must enter it into the CERT to estimate its CO_2 emissions during the compliance year-

(i) ICAO aircraft type - model designator,

(ii) origin aerodrome,

(iii) destination aerodrome, and

(iv) number of flights;

(b) may collect the following data and, if collected, must enter it into the CERT to estimate its CO_2 emissions during the compliance year-

(i) date, and

(ii) flight ID.

[3] The destination aerodrome designators are contained in Doc 7910 – Location Indicators. The CERT will automatically compute Great Circle Distance based on the origin aerodrome and destination aerodrome.

SCHEDULE 3

Regulation 65(3)

Emissions Monitoring Plans

Content of Emissions Monitoring Plans.([63])

1. The Emissions Monitoring Plan of an aeroplane operator must contain the information listed in this Schedule.

Aeroplane operator identification.

2. The following aeroplane operator identification information is required-

(a) name and address of the aeroplane operator with legal responsibility;

(b) information for attributing the aeroplane operator to the United Kingdom (Gibraltar), by-

(i) ICAO Designator used for air traffic control purposes,

(ii) a copy of the Air Operator Certificate if the aeroplane operator does not have an ICAO Designator, or

(iii) the aeroplane operator's place of registration if the aeroplane operator does not have an ICAO Designator or an Air Operator Certificate;

(c) details of ownership structure relative to any other aeroplane operator, including identification of whether the aeroplane operator is a parent company to, or subsidiary of, another aeroplane operator;

(d) if the aeroplane operator is in a parent-subsidiary relationship and seeks to be considered a single aeroplane operator for the purposes of these Regulations, confirmation must be provided that the parent and any subsidiary are attributed to the United Kingdom (Gibraltar) and that each subsidiary is wholly-owned by the parent;

[63] The template of an Emissions Monitoring Plan (from aeroplane operator to State) is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) which is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

(e) contact information for the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan;

(f) description of the aeroplane operator's activities, such as scheduled and non-scheduled flights, passenger, cargo and executive services, and the geographic scope of operations.

Fleet and operations data.

3. The following fleet and operations data is required-

(a) list of the aeroplane types and type of fuel, such as Jet-A, Jet-A1, Jet-B, and AvGas, used in aeroplanes operated for international flights at the time of submission of the Emissions Monitoring Plan, recognising that there may be changes over time. The list must include-

(i) aeroplane types with a maximum certificated take-off mass of 5,700 kg or greater and the number of aeroplanes per type, including owned and leased aeroplanes, and

(ii) type of fuel used by the aeroplanes;

(b) information used for attributing international flights to the aeroplane operator, being-

(i) ICAO Designator used in Item 7 of the aeroplane operator's flight plans, or

(ii) 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 Item 7 of the aeroplane operator's flight plans if the aeroplane operator does not have an ICAO Designator;

(c) procedures on how changes in the aeroplane fleet and fuel used will be tracked, and subsequently integrated in the Emissions Monitoring Plan;

(d) procedures on how the specific flights of an aeroplane will be tracked to ensure completeness of monitoring;

(e) procedures for determining which aeroplane flights meet the definition of international flights and are therefore subject to the requirements in Part 3 of these Regulations;

(f) list of States to where the aeroplane operator operates international flights at the time of initial submission of the Emissions Monitoring Plan([64]);

(g) procedures for determining which international aeroplane flights are subject to offsetting requirements under Part II, Chapter 3 of Annex 16, Volume IV to the Chicago Convention([65]);

(h) procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights that would not be subject to the requirements in Part 3 of these Regulations.

Methods and means of calculating emissions from international flights.

4.(1) The methods and means of calculating emissions from international flights during the periods specified in this paragraph are as follows.

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

(2) If the aeroplane operator has international flights other than between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs", it must confirm whether it plans to use the CERT as described in Schedule 2 or the Fuel Use Monitoring Methods as described in Schedule 1.

(3) If the aeroplane operator meets the eligibility criteria in regulation 22(8), and it chooses to use the CERT as described in Schedule 2, the following information must be provided –

(a) an estimate of CO_2 emissions for all international flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" for the year before the emissions monitoring is to occur, such as an estimate of such emissions for 2020 for monitoring in 2021, as well as information on how the fuel use and CO_2 estimation was calculated; and

(b) the type of input method used in the CERT, namely-

(i) Great Circle Distance input method, or

[64] The aeroplane operator using the estimation functionality of the CERT to assess its eligibility to use the CERT could use the output of the tool (i.e. list of States) as input to the Emissions Monitoring Plan submission.

[65] The aeroplane operator using the CERT could use the functionality of the CERT to identify flights subject to offsetting requirements in accordance with paragraph 3.1, Chapter 3, Part II in Volume IV of Annex 16 to the Chicago Convention in a given year of compliance as long as the aeroplane operator uses the correct version (i.e. year of compliance) of the CERT.

(ii) Block Time input method.

(4) If the aeroplane operator meets the eligibility criteria in regulation 22(7), or chooses to use a Fuel Use Monitoring Method as described in Schedule 1, the following information must be provided-

(a) the Fuel Use Monitoring Method used, namely-

(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, the aeroplane operator must specify which method applies to which aeroplane type;

(c) information on the procedures for determining and recording fuel density values, whether standard or actual, as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation;

(d) the systems and procedures to monitor fuel consumption in both owned and leased aeroplanes; and

(e) if the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information must be provided on the systems and procedures used to establish the average fuel burn ratios as described in Schedule 1.

(5) If the aeroplane operator is using a Fuel Use Monitoring Method, as defined in Schedule 1, it must state whether it plans to use the CERT for international flights that are subject to emissions monitoring but are flights other than between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs". If so, the aeroplane operator must also state whether it is using the Great Circle Distance input method or Block Time input method to enter information into the CERT.

Data management, data flow and control.

5. The aeroplane operator must provide the following information-

(a) roles, responsibilities and procedures on data management;

(b) procedures to handle data gaps and erroneous data values, including-

(i) secondary data reference sources which would be used as an alternative,

(ii) an alternative method in case the secondary data reference source is not available, and

(iii) 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;

(c) documentation and record keeping plan;

(d) assessment of the risks associated with the data management processes and means for addressing significant risks;

(e) procedures for making revisions to the Emissions Monitoring Plan and resubmitting relevant portions to the Regulator when there are material changes;

(f) procedures for providing notice in the Emissions Report of non-material changes that require the attention of the Regulator; and

(g) a data flow diagram summarising the systems used to record and store data associated with the monitoring and reporting of CO_2 emissions.

SCHEDULE 4

Regulation 65(4)

Reporting

Introduction.

1.(1) The procedures specified in this Schedule are concerned with the reporting requirements under Chapter 3 of Part 3 of these Regulations.

(2) Unless otherwise stated, fuel use and CO_2 emissions must be reported to the nearest tonne.

Content of Emissions Report from aeroplane operator to the Regulator.

2.(1) The information required for an aeroplane operator's Emissions Report to the Regulator is set out in Table 1.

Table 1

Content of aeroplane operator Emissions Report

The template of an Emissions Report from an aeroplane operator to the Regulator is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)([67]).

Field	*Data Field*	*Details*
		(a) Name of aeroplane operator (b) Detailed contact information of aeroplane operator. (c) Name of a point of contact.

[67] The Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

		(d) Method and identifier used to attribute the aeroplane operator to the United Kingdom in accordance with regulation 7(1). (e) State (the United Kingdom(Gibraltar)).
Field 2	Reference details of aeroplane operator Emissions Monitoring Plan	
Field 3	Information to identify the verification body and Verification Report	(a) Name and contact information of the verification body. (b) Verification Report to be a separate report from the aeroplane operator's Emissions Report.
Field 4	Reporting year	Year during which emissions were monitored
Field 5	Type and mass of fuel used	Total fuel mass per type of fuel ([68])- (i) Jet-A (in tonnes), (ii) Jet-A1 (in tonnes), (iii) Jet-B (in tonnes), (iv) AvGas (in tonnes).
Field 6	Total number of international flights during the reporting period	Total number of international flights during the reporting period([69]).
Field 7	Number of international flights	(a) Number of international flights per State pair, without rounding, or

[68] These totals to include CORSIA eligible fuels. Aeroplane operators using the CERT, as described in Schedule 2, do not need to report Field 5.

[69]

	per State pair or aerodrome pair	(b) Number of international flights per aerodrome pair, without rounding.
Field 8	CO_2 emissions per aerodrome pair or State pair	(a) CO_2 emissions from international flights per State pair (in tonnes), or (b) CO_2 emissions from international flights per aerodrome pair (in tonnes).
Field 9	Scale of data gaps	(a) Percent of data gaps, according to criteria defined in regulation 35(1) and (4) and rounded to the nearest 0.1%. (b) Reason for data gaps if per cent of data gaps exceeds the thresholds defined in regulation 37(1).
Field 10	Aeroplane information	(a) List of aeroplane types. (b) Aeroplane identifiers used in Item 7 of the 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. (c) Information on leased aeroplanes. (d) AFBR for each aeroplane type under the list in point (a)([70]).
Field 11	Eligibility for and use of the CERT in accordance with regulation 22	(a) Version of the CERT used. (b) Scope of use of the CERT, i.e. on all flights or only on the international flights, other than between State Pairs defined in the ICAO

[70] AFBR is to be noted in line with Doc 8643 – Aircraft Designator in tonnes per hour to 3 decimal places.

		document entitled "CORSIA States for Chapter 3 State Pairs"([71]).
Field 12([72])	CORSIA eligible fuel claimed	(a) Fuel type, i.e. type of fuel, feedstock and conversion process. (b) Total mass of the neat CORSIA eligible fuel claimed in tonnes, per fuel type.
	Emissions information (per fuel type)	(c) Approved Life Cycle Emissions values. (d) Emissions reductions claimed from a CORSIA eligible fuel, as calculated in accordance with equations described in regulation 28 and reported in tonnes.
	Emissions reductions (total)	(e) Total emissions reductions claimed from the use of all CORSIA eligible fuels in tonnes([73]).
Field 13	Total CO_2 emissions	(a) Total CO_2 emissions based on total mass of fuel in tonnes from Field 5 and reported in tonnes([74]). (b) Total CO_2 emissions from flights between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" in tonnes. (c) Total CO_2 emissions from international flights other than between State Pairs defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs" in tonnes.

[71] "CORSIA States for Chapter 3 State Pairs" is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

[72] If emissions reductions from the use of CORSIA eligible fuel are claimed, see Table 2 for supplementary information that is to be provided with the aeroplane operator's Emissions Report.

[73] During the 2019-2020 period, field 12 is not required as there are no offsetting requirements and no emissions reductions from the use of CORSIA eligible fuels during the 2019-2020 period.

[74] During the 2019-2020 period, only point (a) under field 13 is required.

(2) The supplementary information required for an aeroplane operator's Emissions Report if emissions reductions from the use of CORSIA eligible fuels is being claimed is set out in Table 2.

Table 2

Supplementary information to an aeroplane operator's Emissions Report if emissions reductions from the use of each CORSIA eligible fuel being claimed

The template of a CORSIA eligible fuels supplementary information to the Emissions Report from an aeroplane operator to the Regulator is provided in Appendix 1 of the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)([75]).

Field	*Data Field*	*Details*
Field 1	Purchase date of the neat CORSIA eligible fuel	
Field 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.
Field 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.

[75] The Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

Field 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.
Field 5	Fuel Purchased	(a) Proportion of neat CORSIA eligible fuel batch purchased, rounded to the nearest % if less than an entire batch of CORSIA eligible fuel is purchased. (b) Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes). (c) Mass of neat CORSIA eligible fuel purchased (in tonnes)([76]).
Field 6	Evidence that fuel satisfies the CORSIA Sustainability Criteria	A valid sustainability certification document.
Field 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 point (b) and point (c), in g CO_2e/ MJ rounded to the nearest whole number. (b) Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in g CO_2e/MJ rounded to the nearest whole number). (c) Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f in g CO_2e/MJ rounded to the nearest whole number.

[76] Field 5 point (c) is equal to the total for all batches of CORSIA eligible fuels reported for the total mass of each batch of neat CORSIA eligible fuel purchased in Field 5 point (b).

Field 8	Intermediate purchaser ([77])	(a) Name of the intermediate purchaser. (b) Contact information of the intermediate purchaser.
Field 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.
Field 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.
Field 11	Location where neat CORSIA eligible fuel is blended with aviation fuel	
Field 12	Date the neat CORSIA eligible fuel was received by blender	
Field 13	Mass of neat CORSIA eligible fuel received (in tonnes)([78])	

[77] This information would be included in the event that the aeroplane operator claiming emissions reductions from the use of CORSIA eligible fuels was not the original purchaser of the fuel from the producer, for example, the aeroplane operator purchased fuel from a broker or a distributor. In those cases, this information is needed to demonstrate the complete chain of custody from production to blend point.

[78] This number may differ from the number in Field 5 point (c) in cases where only a portion of a batch or batches are received by the blender (i.e. due to sale to intermediate purchaser).

Field 14	Blend ratio of neat CORSIA eligible fuel and aviation fuel, rounded to the nearest %
Field 15	Documentation demonstrating that the batch or batches of neat CORSIA eligible fuel were blended into aviation fuel, such as the subsequent Certificate of Analysis of the blended fuel
Field 16	Mass of neat CORSIA eligible fuel claimed (in tonnes)([79])

[79] This number may differ from the number in Field 5 point (c) in cases where only a portion of a batch or batches are claimed by the aeroplane operator.

SCHEDULE 5

Regulation 65(5)

Verification

Introduction.

1. The procedures specified in this Schedule are concerned with the verification requirements in Part 3.

Verification body.

2.(1) This paragraph sets out the procedures required for verification bodies.

Avoidance of conflict of interest[4]

(2) If the leader of the verification team undertakes six annual verifications for one aeroplane operator, the leader of the verification team must take a three-consecutive year break from providing verification services to that same aeroplane operator. The six-year maximum period includes any greenhouse verifications performed for the aeroplane operator prior to it requiring verification services under these Regulations.

(3) The verification body, or any part of it, must not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator.

(4) The verification body, or any part of it, must 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.

(5) The relationship between the verification body and the aeroplane operator must not be based on common ownership, common governance, common management or personnel, shared resources, common finances or common contracts or marketing.

(6) The verification body must not take over any activities from the aeroplane operator with regard to the preparation of the Emissions Monitoring Plan or the Emissions Report, including monitoring of fuel use and calculation of CO_2 emissions.

(7) To enable an assessment of impartiality and independence by the national accreditation body, the verification body must document how it relates to any other parts of the same legal entity.

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[4] ISO 14065:2013 section 5.4.2.

Management and personnel[5]

(8) The verification body must 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 subparagraphs (10 to (13).

(9) The verification body must maintain records to demonstrate the competency of the verification team and personnel in accordance with subparagraph (10).

Competencies of personnel[6]

(10) The verification body must-

(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 includes, at a minimum, 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 continued professional development and training for verifiers to maintain and develop competencies; and

(e) conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for these Regulations.

Validation of verification team knowledge[7]

(11) The verification team as a whole, and the independent reviewer, must demonstrateknowledge of-

(a) the requirements set out in these Regulations, the Assembly Resolution A39-3[8], the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for

[5] ISO 14065:2013 section 6.1.

[6] ISO 14065:2013 section 6.2.

[7] ISO 14065:2013 section 6.3.2.

[8] Resolution A39-3 is ICAO's consolidated statement of continuing ICAO policies and practices related to environmental protection – Global Market-based Measure (MBM) scheme, and is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

demonstratingcompliance with the Carbon Offsetting and Reduction Scheme for International Aviation(CORSIA)[9], and any public ICAO explanatory material;

(b) the verification requirements set out 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 set out in these Regulations and the Assembly Resolution A39-3;

(d) the monitoring requirements set out in these Regulations; and

(e) the national requirements in addition to the provisions set out in these Regulations.

Validation of verification team technical expertise[10]

(12) The verification team as a whole, and the independent reviewer, must demonstrate knowledge of 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_2 emissions estimate;

(e) CO_2 emissions quantification methodologies outlined in these Regulations, including assessmentof Emissions Monitoring Plans;

[9] The Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the CarbonOffsetting and Reduction Scheme for International Aviation (CORSIA) is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).
[10] ISO 14065:2013 section 6.3.3.

(f) fuel use monitoring and measurement devices, and related procedures for monitoringof 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 qualitymanagement 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[11]; and

(j) basic knowledge of greenhouse gas markets and emissions units programme registries.

(13) Evidence of these competencies must include proof of relevant professional experience, complemented by appropriate training and education credentials.

Validation of verification team data and information auditing[12]

(14) The verification team as a whole must 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.

(15) Evidence of data and information auditing expertise and competencies must include previous professional experience in auditing and assurance activities, complemented by appropriate training and education credentials.

Use of contracted validators and verifiers[13]

(16) The verification body must document roles and responsibilities of the verification personnel, including contracted persons involved in the verification activity.

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[11] "CORSIA Approved Sustainability Certification Schemes" is available from the ICAO website at www.icao.int. For a hard copy contact the ICAO E-Commerce and Publications Sales Unit at International Civil Aviation Organisation (ICAO), 999 Robert-Bourassa Boulevard, Montreal, Quebec H3C 5H7, Canada (telephone +1 514-954-8219 and e-mail sales@icao.int).

[12] ISO 14065:2013 section 6.3.4.

[13] ISO 14065:2013 section 6.4.

Outsourcing[14]

(17) The verification body must not outsource the final decision on the verification and the issuance of the verification statement.

(18) The independent review must only be outsourced as long as the outsourced service is appropriate, competent, and covered by the accreditation.

Confidentiality[15]

(19) The verification body must ensure it has the express consent of the aeroplane operator prior to submission of the verified Emissions Report and the Verification Report to the Regulator. The mechanism for authorising this consent must be specified in the contract between the verification body and aeroplane operator.

Records[16]

(20) The verification body must keep records on the verification process for a minimum of ten years, including-

(a) client's Emissions Monitoring Plan and Emissions Report;

(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[17]

(21) The contract between a verification body and an aeroplane operator must specify the conditions for verification by stating-

[14] ISO 14065:2013 section 6.6.
[15] ISO 14065:2013 section 7.3.
[16] ISO 14065:2013 section 7.5.
[17] ISO 14065:2013 section 8.2.3.

(a) scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards; namely ISO 14065:2013, ISO 14064-3:2006, 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 must 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 the national accreditation body's assessors;

(f) requirement of the aeroplane operator to authorise the release of the Emissions Report, and the Verification Report by the verification body to the Regulator; and

(g) liability coverage.

Verification of Emissions Report.

3.(1) This paragraph sets out the procedures required of verification bodies for the verification of Emissions Reports.

ISO standard

(2) The verification team must conduct the verification according to ISO 14064-3:2006, and the following additional requirements.

Level of assurance[18]

(3) A reasonable level of assurance must be required for all verifications under these Regulations.

Objectives[19]

[18] ISO 14064-3:2006 section 4.3.1.
[19] ISO 14064-3:2006 section 4.3.2.

(4) When conducting the verification of an Emissions Report, the verification body must 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 these Regulations 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 regulations 7 and 8 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 with the use of CORSIA eligible fuels over the reporting period in accordance with these Regulations.

Scope[20]

(5) When conducting the verification of an Emissions Report, the scope of the verification must reflect the period of time and information covered by the report and the CORSIA eligible fuels claims, where applicable.

(6) This must include-

[20] ISO 14064-3:2006 section 4.3.4.

(a) CO_2 emissions from aeroplane fuel monitoring methods, calculated in accordance with regulations 20, 21, 24(1) to (4), 26 and 27; and

(b) emissions reductions from the use of CORSIA eligible fuels.

(7) The scope of the verification of the CORSIA eligible fuel claims in the Emissions Report must include the following-

(a) any internal aeroplane operator procedures for CORSIA eligible fuels, including aeroplane operator controls to ensure the claimed CORSIA eligible fuels satisfy the CORSIA Sustainability Criteria;

(b) checks for double claiming are limited to the specific aeroplane operator. Any findings outside this scope are not relevant for the verification statement, but they must still be included in the Verification Report for further consideration by the Regulator;

(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 fuel claim is considered either inappropriate or insufficient, further information must be sought directly from the fuel producer with direct access facilitated through the aeroplane operator.

Materiality[21]

(8) When conducting the verification of an Emissions Report, the verification body must 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 to or less than 500,000 tonnes of CO2.

[21] ISO 14064-3:2006 section 4.3.5.

(9) When conducting the verification of an Emissions Report, the over and understatements in subparagraph (8) must be allowed to balance out in both cases.

General[22]

(10) Prior to the development of the verification approach, the verification body must assess the risk of misstatements and non-conformities and their likelihood of a material effect on the basis of a strategic analysis of the aeroplane operator's greenhouse gas emissions information[23].

(11) Depending on the information obtained during the verification, the verification body must revise the risk assessment and modify or repeat the verification activities to be performed.

Validation of verification plan[24]

(12) The verification team must prepare the verification plan on the basis of the strategic analysis and assessment of risks. The verification plan must include a description of the verification activities for each variable that has a potential impact on the reported emissions. The verification team must consider the assessment of risk, and the requirement to deliver a verification opinion with reasonable assurance, when determining sample size.

(13) The verification plan must also 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[25]

(14) The Emissions Report sampling plan must include the following-

[22] ISO 14064-3:2006 section 4.4.1.
[23] Strategic analysis and the assessment of risks are contained in the IAF Mandatory Document for the Application of ISO 14065:2013, Issue 2 (IAF MD 6:2014).
[24] ISO 14064-3:2006 section 4.4.2.
[25] ISO 14064-3:2006 section 4.4.3.

(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.

Assessment of GHG data and information[26]

(15) The verification team must confirm that the Emissions Report data has been collected in accordance with the approved Emissions Monitoring Plan and monitoring requirements specified in these Regulations.

(16) In accordance with the Emissions Report sampling plan, the verification body must carry out substantive data testing consisting of analytical procedures and data verification to assess the plausibility and completeness of data.

(17) The verification team must, 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.

(18) Depending on the outcome of Emissions Report data testing and assessment, the assessment of risk, verification and sampling plan must be amended, where necessary.

Evaluation of the GHG assertion[27]

(19) The verification body must 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 Regulator.

(20) The independent review, whose scope must include the complete verification process, must be recorded in the internal verification documentation.

(21) The independent review must 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.

[26] ISO 14064-3:2006 section 4.6.
[27] ISO 14064-3:2006 section 4.8.

Validation and verification statement[28]

(22) The verification body must submit a copy of the Verification Report to the aeroplane operator. Upon authorisation by the aeroplane operator, the verification body must forward a copy of the Verification Report together with the Emissions Report to the Regulator. The Verification Report must 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, including whether on-site or off-site, and results of checks made on the CO2 emissions information system and controls;

(i) description of data sampling and testing conducted, including records or evidence sampled, sample size, and sampling method 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;

[28] ISO 14064-3:2006 section 4.9.

(o) conclusions on the verification of the Emissions Report;

(p) justifications for the verification opinion made by the verification body;

(q) results of the independent review and the name of the independent reviewer; and

(r) concluding verification statement.

(23) The verification body must provide a conclusion on each of the verification objectives listed in subparagraph (4) in the concluding verification statement.

(24) When conducting the verification of an Emissions Report, the verification body must choose between two types of verification opinion statements; either 'verified as satisfactory' or 'verified as not satisfactory'.

(25) If the report includes non-material misstatements or any non-material non-conformities, the report must be 'verified as satisfactory with comments', specifying the misstatements and non- conformities.

(26) If the report contains material misstatements or any 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, the report must be 'verified as not satisfactory'.

Validation of verification records[29]

(27) At the request of the Regulator, the verification body must disclose the internal verification documentation on a confidential basis to the Regulator.

(28) Where issues that may render a previously issued verification statement invalid or inaccurate are brought to the attention of the verification body, it must notify the Regulator.

[29] ISO 14064-3:2006 section 4.10.