ATTACHMENT B to State letter AN 1/17.14 – 17/129

RESPONSE FORM TO BE COMPLETED AND RETURNED TO ICAO TOGETHER WITH ANY COMMENTS YOU MAY HAVE ON THE PROPOSED AMENDMENTS

To: The Secretary General
International Civil Aviation Organization
999 Robert-Bourassa Boulevard
Montreal, Quebec
Canada H3C 5H7

(State) A U S T R I A

Please make a checkmark (✓) against one option for each amendment. If you choose options "agreement with comments" or "disagreement with comments", please provide your comments on separate sheets.

<table>
<thead>
<tr>
<th>Amendment to Annex 16 – Environmental Protection, Volume IV – Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) (Attachment A refers)</th>
<th>Agreement without comments</th>
<th>Agreement with comments*</th>
<th>Disagreement without comments</th>
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* "Agreement with comments" indicates that your State or organization agrees with the intent and overall thrust of the amendment proposal; the comments themselves may include, as necessary, your reservations concern certain parts of the proposal and/or offer an alternative proposal in this regard.
AGREEMENT WITH COMMENTS

General comments

Austria welcomes that ICAO's Global Market-Based Mechanism, CORSIA, is being put in place to start in 2019 with offsetting beginning as of 2021 and acknowledges the extensive efforts made by the ICAO Council with the contribution of CAEP in developing the CORSIA Package. This is an important step for international civil aviation to partly offset its emissions of carbon dioxide.

CORSIA is a market-based instrument that can, in the short and medium term, help to mitigate the net impact of international civil aviation on climate change, but efforts to limit and then reduce the emissions from international civil aviation must be further strengthened consistent with the Paris Agreement. The three-year review foreseen by Assembly resolution A39-3 will be an important milestone in this respect.

We support the consensus achieved at the 212th Council Session, as recorded in C-DEC 212/7 and circulated with State Letter AN 1/17.14 – 17/129 and would like to recall the importance of robust CORSIA rules and implementation in order to ensure that CORSIA delivers on its objectives.

In addition, we would like to reiterate our willingness to swiftly move towards the implementation of CORSIA on the basis of circulated CORSIA Package and follow-up work that will remain to be completed in due time so as to enable an effective implementation, in accordance with the Bratislava declaration of the 44 ECAC States and the request made by the 39th Assembly.

It should be stressed that, beyond States' participation and consistent implementation, the quality of the eligible Emission Units used to offset aviation emissions, including their vintages and accounting, and the sustainability of alternative fuels claimed for emission reductions are critical to CORSIA's environmental effectiveness and uniform application, and thus essential to the overall credibility of the scheme. Should any States or stakeholders seek to weaken aspects of the circulated compromise, notably with regard to the emission units and sustainability of alternative fuels - through the comment and adoption process - our support would then have to be reconsidered.

We are conscious of the many diverging views on details of the proposal, hence Austria cautions against any re-opening of the core elements of the CORSIA package. Should however, the present CORSIA Package be re-opened, Austria, together with the other European States, will insist on its views and comments on core issues being taken into account as well. Austria would again be ready to engage in the debate in relation to the points, comments and subsequent redrafting proposals outlined below, which aim at making sure that the scheme delivers on its objective.

In that context, Austria agrees on the current version of the CORSIA Package as it allows moving to the next step as scheduled and initiating the operational implementation of the mechanism, but this agreement is conditioned to the CORSIA Package not being further downgraded, notably on aspects ensuring its environmental integrity. In this regard, Austria has some comments to make on critical issues related to CORSIA environmental integrity, which you will find thereafter.
**Detailed comments**

**Effective and uniform application of CORSIA**

Emission unit eligibility criteria and sustainability criteria for eligibility of sustainable aviation fuels contained in the Implementation Elements are critical to CORSIA's environmental integrity, effectiveness and uniform application, and thus the overall credibility of the scheme. It is understood that these criteria must be legally binding without ambiguity and their integrity must be maintained for an effective functioning of the scheme. There must not be discretion or exception in their application in order to guarantee legal certainty and a level playing field between States and Aeroplane Operators.

Annex 16 Volume IV must maintain the direct references to ‘CORSIA Emission Unit Eligibility Criteria’, the list of ‘CORSIA Eligible Emission Units’ resulting from these criteria's application, ‘CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes’, ‘CORSIA Approved Sustainability Certification Schemes’, and the ‘CORSIA Sustainability Criteria for Sustainable Aviation Fuels’ and must require their application for the implementation of the SARPs without discretion or exception.

**Proposed text:**

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<tr>
<th>Annex 16 Vol. IV</th>
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<tr>
<td>Part II. Chapter 1. Administration, Note 2.</td>
<td>The ICAO documents referred to in this Volume of Annex 16 and listed below are material approved by the Council for publication by ICAO to support this Volume and are essential to the implementation of the CORSIA. These documents are available on the ICAO CORSIA website and may only be amended by the Council.</td>
<td>The ICAO documents referred to in this Volume of Annex 16 and listed below are material approved by the Council for publication by ICAO to support this Volume and are essential to the implementation of the CORSIA. Their use is mandatory where this Volume of Annex 16 requires their application. These documents are available on the ICAO CORSIA website and may only be amended by the Council.</td>
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**Eligible emission units**

**Emission units’ eligibility criteria**

CORSIA will be effective only if the growth of aviation emissions from 2020 is effectively compensated by projects on the ground generating emission units that represent real, additional, permanent and verified reductions of greenhouse gases that are accounted for only once towards any climate mitigation obligation or voluntary action.

Quality and integrity of emission units is critical to CORSIA environmental added-value and credibility. Consequently, full application of Emissions Unit Eligibility Criteria as defined in the current draft Implementation Elements is a necessary and first condition for the quality and integrity of eligible emission units.
In accordance with Assembly Resolution A39-3, paragraph 20(c)\(^1\), the Emissions Unit Eligibility Criteria must be legally binding in full and consistently applied. There must not be any discretion or exception in the application of the Emission Unit Eligibility Criteria. Should in future changes to Emissions Unit Eligibility Criteria be considered, these changes must be subject to a robust and transparent governance process in line with Assembly resolution paragraph 20(e).

Only emission units that meet all CORSIA Emissions Unit Eligibility Criteria as defined in the current draft Implementation Elements would be eligible under CORSIA. Eligibility of UNFCCC credits must be conditional to those credits fulfilling CORSIA Emission Unit Eligibility Criteria. Likewise, emission units, including UNFCCC credits, must not be counted as contributing to the achievement of Nationally Determined Contributions under the Paris Agreement, or any other climate obligation or voluntary action. Other forms of double counting shall also be avoided.

Eligible emission units cannot vary between States; otherwise it would risk creating market distortions and would infringe the principle of non-discrimination on the basis of nationality.

Legal certainty on CORSIA Eligible emission units and on Emission Unit Eligibility Criteria that will apply to determine eligible emission units under CORSIA is necessary. Both States and Aeroplane Operators will have to be certain that the units purchased are eligible for compliance. Furthermore and as agreed in the Assembly Resolution A39-3, vintages should be defined.

**Vintages**

Before becoming operational, SARPs and the Implementation Elements must also provide certainty on the unit vintages, also known as eligibility dates (i.e. dates / periods to which emission reductions are referenced which are acceptable/eligible under the scheme). Unit vintage eligibility is essential information for operators to properly prepare for the implementation of CORSIA; otherwise they risk purchasing units that may ultimately not be eligible.

As mentioned before, CORSIA only has an environmental added value compared to a scenario without CORSIA if it leads to the generation of additional emission reductions. Emission reductions that have already been achieved prior to agreement by the ICAO Assembly on the CORSIA Resolution would have been generated even in the absence of CORSIA. Therefore, only emissions units that originate from projects with a start date after the CORSIA Resolution, namely after 31 December 2016, should be admissible under CORSIA.

31\(^{st}\) December 2016 vintage will ensure a balance between supply and demand, considering the estimated modest demand in the first years of the scheme, reasonable expected cost of offsetting emissions (relative to fuel costs for instance), and the necessary environmental integrity of units.

Assembly Resolution 39-3 Paragraph 21 states that for emission units generated from mechanisms established under the UNFCCC to be eligible they must align with Council decisions, notably on vintages. This requires the determination of a vintage

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\(^1\) 20. (c) the Council to develop, with the technical contribution of CAEP, the SARPs and related guidance material for Emissions Unit Criteria (EUC) to support the purchase of appropriate emissions units by aircraft operators under the scheme, taking into account relevant developments in the UNFCCC and Article 6 of the Paris Agreement, for adoption by the Council as soon as possible but not later than 2018;
date for the eligibility of UNFCCC credits. Logically, the same vintage should apply to other emission units.

Currently there is no rule on vintages, so the above mentioned paragraph of the Assembly Resolution cannot be operationalised. Just as for any other units, eligibility of UNFCCC credits should be strictly conditional to those credits originating from programmes or projects that started after 31\textsuperscript{st} December 2016.

**Proposed text (EUC and vintages)**

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<td>Part II. Chapter 4. Emission units, 4.2 Cancelling CORSIA Eligible Emissions Units, paragraph 4.2.1</td>
<td>The aeroplane operator shall meet its offsetting requirements according to 3.4.4, as calculated by the State to which it is attributed, by cancelling CORSIA Eligible Emissions Units in a quantity equal to the sum of its final offsetting requirements for a given compliance period (i.e., FORc). The CORSIA Eligible Emissions Units are only those units described in the ICAO document entitled “CORSIA Eligible Emissions Units”, which meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled “CORSIA Emissions Unit Eligibility Criteria”. These ICAO documents are available on the ICAO CORSIA website.</td>
<td>The aeroplane operator shall meet its offsetting requirements according to 3.4.4, as calculated by the State to which it is attributed, by cancelling CORSIA Eligible Emissions Units in a quantity equal to the sum of its final offsetting requirements for a given compliance period (i.e., FORc). The CORSIA Eligible Emissions Units shall represent real, additional, permanent and verified reductions of greenhouses gases, that are accounted for only once towards any climate mitigation obligation or voluntary action, and are generated from projects which started after 31\textsuperscript{st} December 2016. The CORSIA Eligible Emissions Units are only those units described in the ICAO document entitled “CORSIA Eligible Emissions Units”, which meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled “CORSIA Emissions Unit Eligibility Criteria”. These ICAO documents are available on the ICAO CORSIA website.</td>
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### Sustainable Aviation Fuels

Sustainability criteria are essential to CORSIA's environmental integrity when accounting for the use of Sustainable Aviation Fuels under the CORSIA. Consequently, only alternative fuels with significant emission reductions compared to conventional jet fuels and which do not create negative environmental, social and economic impacts, may be eligible for claiming emissions reductions under the CORSIA.
Sustainability criteria related to themes 1 and 2 are critical to ensure that alternative fuels used by aeroplane operators do not have negative climate change impacts. However, criteria related to themes one and two are not sufficient to ensure environmental integrity and sustainability of aviation alternative fuels.

In accordance with ICAO 212th Council decision, CAEP should continue to review SARPs provisions relating to the use of Sustainable Aviation Fuels in the CAEP/11 and CAEP/12 cycles, with the objective of recommending enhanced sustainability criteria to the ICAO Council as soon as possible and, in any case, before the end of the 2023.

A clear signal should be sent to markets so that only truly sustainable alternative fuels will be developed. When the ICAO CORSIA sustainability criteria are complemented and updated, compliance of all sustainable aviation fuels with the additional criteria should be required and certified from no later than the 1st January 2024.

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<tr>
<td>Part I. Chapter 1. Definitions</td>
<td>Sustainable aviation fuel. An aviation alternative fuel that meets the CORSIA Sustainability criteria under this Volume.</td>
<td>Sustainable aviation fuel. An aviation alternative fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled, &quot;CORSIA Sustainability Criteria for Sustainable Aviation Fuels&quot; that is available on the ICAO CORSIA website.</td>
</tr>
<tr>
<td>Part II. Chapter 2. Monitoring, reporting and verification (MRV) of aeroplane operator annual CO$_2$ emissions, 2.2 Monitoring of CO$_2$ emissions, 2.2.4 Monitoring of sustainable aviation fuels claims, paragraph 2.2.4.1</td>
<td>The aeroplane operator that intends to claim for emissions reductions from the use of sustainable aviation fuels shall use a sustainable aviation fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled, &quot;CORSIA Sustainability Criteria for Sustainable Aviation Fuels&quot; that is available on the ICAO CORSIA website.</td>
<td>The aeroplane operator that intends to claim for emissions reductions from the use of sustainable aviation fuels shall use a sustainable aviation fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled, &quot;CORSIA Sustainability Criteria for Sustainable Aviation Fuels&quot; that is available on the ICAO CORSIA website.</td>
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**Note.** Additional CORSIA sustainability criteria, as well as enhanced monitoring, verification and reporting requirements for the calculation of emission reductions that can be claimed from the use of sustainable aviation fuels during the period 1 January 2024 to 31 December 2035 will be determined by ICAO Council, with the technical contribution of CAEP.
**Third-party verification**

Third Party verification in accordance with an internationally recognised standard is key to the effectiveness of CORSIA. This verification alleviates the administrative burden on States and ensures a level-playing field.

Third Party verification of emission reports ensures that offsetting obligations are determined on an accurate basis and Third Party verification of reports on cancellation of emissions units ensures that offsetting obligations are effectively met.

**Transparency**

Transparency creates the basis for the assessment of environmental integrity and avoidance of distortion of competition. Just as for any compliance measure, public access to information on its functioning is central to building trust in the measure and in its overall credibility. To reach these objectives, information on compliance at the level of each accountable entity is critical.

To this end, the CORSIA Package should be adjusted for the CORSIA Central Registry to publicly provide information, attributed to each Aeroplane Operator, as it becomes available, on the offsetting obligations and the extent to which these obligations have been met.

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<tr>
<td>Appendix 5, Table A5-8, Note 2</td>
<td>a) Information at a State and Global aggregate level for a specific compliance period: 1) Total final offsetting requirements over the compliance period; 2) Total quantity of emissions units cancelled over the compliance period to reconcile the total final offsetting requirements; and 3) Consolidated identifying information for cancelled emissions units included in Field 5 of Table A5-8.</td>
<td>a) Information at an Aeroplane Operator, State and Global aggregate level for a specific compliance period: 1) Total final offsetting requirements over the compliance period; 2) Total quantity of emissions units cancelled over the compliance period to reconcile the total final offsetting requirements; and 3) Consolidated identifying information for cancelled emissions units included in Field 5 of Table A5-78.</td>
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**Threshold for flights subject to offsetting obligations**

Attachment B indicates that operators with CO2 emissions greater than or equal to 500 000 tonnes have to use one of the five MRV methods, while those with lower
emissions can use CERT. This refers to flights with offsetting obligations. This is a mistake, as it is contradiction with section 2.2.1.3 of the SARPs.

A 50,000 tonnes threshold applies as regards emissions from flights subject to offsetting obligations. Page A-83 should read 50,000 tonnes to be consistent with section 2.2.1.3 of the SARP.

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<tr>
<td>Attachment B, figure B-3</td>
<td>CO₂ emissions greater than or equal to 500,000 tonnes?</td>
<td>CO₂ emissions greater than or equal to 50,000 tonnes?</td>
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**VOLUNTARY RESPONSE FORM FOR STATES WISHING TO COMMENT ON THE DRAFT ICAO CORSIA IMPLEMENTATION ELEMENTS**

**Comments on the draft ICAO CORSIA Implementation Elements**

**Effective and uniform application of CORSIA**

The application of ICAO CORSIA Implementation Elements directly referenced in Volume IV of Annex 16 and required in the implementation of the SARPs must be mandatory in order to guarantee CORSIA's uniform application and effectiveness in terms of meeting its environmental objectives. As a matter of legal certainty, this reference must be clear and unequivocal also in ICAO CORSIA Implementation Elements.

In addition, the Environmental Technical Manual (ETM) must be released to the public as soon as possible. Operators as well as regulators want to start their preparations for the CORSIA. In order to do so they will need the clarifications given by the ETM as well as the templates for MRV contained therein.

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<tr>
<td>First paragraphs of section 2.1, section 2.2, section 2.3, section 2.4, section 2.5</td>
<td>&quot;reflected&quot;</td>
<td>replace by the word &quot;included&quot;</td>
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**CORSIA Eligible Emission units**

The integrity of the emissions units used for compliance with offsetting requirements under CORSIA is determined by the Emissions Unit Criteria which define the key principles for the eligibility of units. These criteria are a core element of the CORSIA and their specific wording, as originally developed and recommended to the ICAO Council by the ICAO CAEP, must remain unchanged, notwithstanding the comments from ICAO States.

The current text contained in the Implementation Elements on eligibility criteria for emissions units corresponds with the text proposed by CAEP and discussed in the last ICAO Council, except for one sentence that has been deleted before listing and defining the criteria. This sentence read: "In some cases it may be possible to exclude some units by applying eligibility criteria at the methodology level although
EUC has not made a recommendation on this issue”. The possibility to make assessments at methodology (or project type) level is fundamental, as otherwise programs may become not eligible just because some of their project types do not meet the criteria. In particular, when applying criteria such as additionality this can be done more easily (and fairly) at methodology level, rather than at program level. Therefore, the thrust of the deleted sentence should be reinserted as proposed below.

Proposed text:

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<tr>
<td>2.4.2 CORSIA Emissions Unit Eligibility Criteria. Carbon Offset Credit Assessment Criteria</td>
<td>Eligibility criteria should apply at the program level, as expertise and resources needed to develop and implement ICAO emissions criteria at a methodology and project level is likely to be considerable.</td>
<td>Eligibility criteria should apply at the program level, as expertise and resources needed to develop and implement ICAO emissions criteria at a methodology and project level is likely to be considerable, although in some cases it may be possible to exclude some units by applying eligibility criteria at the methodology level.</td>
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Accounting for emission reductions from the use of Sustainable Aviation Fuels under the CORSIA

Sustainability criteria are essential to the environmental integrity when accounting for the use of SAF under the CORSIA. Sustainability criteria related to themes one and two are critical to ensure that alternative fuels used by aeroplane operators do not have negative climate change impacts. Europe made a lot of concessions to reach a compromise in relation to this aspect of the CORSIA package.

Sustainability criteria related to themes 1 and 2 are critical to ensure that alternative fuels used by aeroplane operators do not have negative climate change impacts and compliance must be certified by independent sustainability certification schemes meeting strict eligibility requirements. However, criteria related to themes 1 and 2 are not sufficient to ensure CORSIA environmental integrity and sustainability of aviation alternative fuels.

The sustainability criteria must be enhanced as soon as possible and in any case by the end of the pilot phase to ensure that the production and use of alternative aviation fuels is sustainable on a large scale. A precautionary approach should apply ensuring that GHG benefits can only be claimed for alternative fuels which we can be confident deliver significant emission reductions compared to conventional jet fuels.

The addition of CORSIA Default life cycle Emissions values for Sustainable Aviation Fuels with material land use impacts requires careful consideration on the basis of robust data and must properly account for uncertainties. Emissions associated with induced land use change (ILUC) are subject to very high levels of uncertainty and it will be important to reflect this uncertainty in CORSIA. Along with other options to address uncertainties in ILUC estimates, a higher threshold [– of 30% –] for minimum
GHG emission reductions, should be considered for alternative fuels which are not derived from waste and residues.

Furthermore, the completion of a robust Life Cycle assessment methodology is critical to CORSIA environmental integrity. The methodology must be reviewed on a regular basis to ensure it reflects the best available scientific evidence.

In line with United Nations Sustainable Development Goals, Sustainable Aviation Fuels should meet Sustainability criteria that take into account all aspects of sustainability. This includes environmental, social and economic criteria. With respect to the environmental criteria a range of aspects must be covered, including water use, soil quality and biodiversity.

The ten themes that were recommended to Council by CAEP and were deleted from Sustainability Criteria for Sustainable Aviation fuels need to be refined and reinstated.

**Proposed text for ICAO CORSIA Implementation Elements, section 2.3.2.2 CORSIA Sustainability Criteria for Sustainable Aviation Fuels**

This ICAO document entitled, "CORSIA Sustainability Criteria for Sustainable Aviation Fuels" will include the criteria described in the table below.

<table>
<thead>
<tr>
<th>Themes</th>
<th>Principles</th>
<th>Criteria</th>
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<tbody>
<tr>
<td>1. Greenhouse Gases (GHG)</td>
<td>Principle: Sustainable alternative jet fuel should generate lower carbon emissions than conventional kerosene on a life cycle basis.</td>
<td>Criterion 1: Sustainable alternative jet fuel shall achieve net greenhouse gas emissions reductions of at least 10% compared to fossil jet fuel on a life cycle basis.</td>
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<tr>
<td>2. Carbon stock</td>
<td>Principle: Sustainable alternative jet fuel should not be made from biomass obtained from land with high carbon stock.</td>
<td>Criterion 1: Sustainable alternative jet fuel shall not be made from biomass obtained from land converted after 1 January 2008 that was primary forest, wetlands, or peat lands and/or contributes to degradation of the carbon stock in primary forests, wetlands, or peat lands as these lands all have high carbon stocks. Criterion 2: In the event of land use conversion after 1 January 2008, as defined based on IPCC land categories, direct land use change (DLUC) emissions shall be calculated. If DLUC greenhouse gas emissions exceed the default induced land use change (ILUC) value, the DLUC value shall replace the default ILUC value.</td>
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<td>3. Water</td>
<td>Principle: Production of sustainable alternative jet fuel should maintain or enhance water</td>
<td>Criterion 1: Operational practices shall be implemented to maintain or enhance water</td>
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### Principle: Production of sustainable alternative jet fuels should maintain or enhance soil health.

**Criterion 1:** Agricultural and forestry best management practices for feedstock production or residue collection shall be implemented to maintain or enhance soil health, such as physical, chemical and biological conditions.

**Criterion 2:** Operational practices shall be implemented to use water efficiently and to avoid the depletion of surface or groundwater resources beyond replenishment capacities.

### Criterion 1: Air pollution emissions shall be limited.

### Principle: Production of sustainable alternative jet fuel should minimize negative effects on air quality.

### Criterion 1: Air pollution emissions shall be limited.

### Principle: Production of sustainable alternative jet fuel should maintain or enhance biodiversity, conservation and ecosystem services.

**Criterion 1:** Sustainable alternative jet fuel shall not be made from biomass obtained from areas that are protected for their biodiversity, conservation value, or ecosystem services unless evidence is provided that shows the activity does not interfere with the protection purposes.

**Criterion 2:** Low invasive-risk feedstock shall be selected for cultivation and appropriate controls shall be adopted with the intention of preventing the uncontrolled spread of cultivated non-native species and modified microorganisms.

**Criterion 3:** Operational practices shall be implemented to avoid adverse effects on areas that are protected for their biodiversity, conservation value, or ecosystem services.

### Principle: Production of sustainable alternative jet fuel should promote waste and chemicals.

**Criterion 1:** Operational practices shall be implemented to ensure that waste arising from
responsible management of waste and use of chemicals. | production processes as well as chemicals used are stored, handled and disposed of responsibly. |  

| **8. Human and labour rights** | Principle: Production of sustainable alternative jet fuel should respect human and labour rights. | Criterion 1: Sustainable alternative jet fuel production shall respect human and labour rights. |  

| **9. Land use rights and land use** | Principle: Production of sustainable alternative jet fuel should respect land rights and land use rights including indigenous and/or customary rights. | Criterion 1: Sustainable alternative jet fuel production shall respect existing land rights and land use rights including indigenous peoples’ rights, both formal and informal. |  

| **10. Water use rights** | Principle: Production of sustainable alternative jet fuel should respect prior formal or customary water use rights. | Criterion 1: Sustainable alternative jet fuel production shall respect the existing water use rights of local and indigenous communities. |  

| **11. Local and social development** | Principle: Production of sustainable alternative jet fuel should contribute to social and economic development in regions of poverty. | Criterion 1: Sustainable alternative jet fuel production shall strive to, in regions of poverty, improve the socioeconomic conditions of the communities affected by the operation. |  

| **12. Food security** | Principle: Production of sustainable alternative jet fuel should promote food security in food insecure regions. | Criterion 1: Sustainable alternative jet fuel production shall, in food insecure regions, strive to enhance the local food security of directly affected stakeholders. |  

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**CORSIA Central Registry**

Public access to information on CORSIA functioning is central to its credibility, its environmental integrity and level-playing-field between operators. For this to happen, CORSIA should be supported by a centralised registry in the medium term. Functionalities of the ICAO registry should be synchronised with those used under the Paris Agreement, hence the system should be designed in a way that it can evolve over time. It should be secured that offsets which are eligible for CORSIA are also not also be counted as contributing to the achievement of Nationally Determined Contributions under the Paris Agreement or any other climate obligation or voluntary action.

Procedures should also be in place to mitigate double-counting in the CORSIA Central Registry. In a situation where inconsistencies are identified by ICAO or a third party in the consolidated emissions unit data reported by States to ICAO, then a
procedure should be foreseen whereby ICAO can request the State to make the necessary adjustments.

The CORSIA Central Registry must provide information accessible to the public for each Aeroplane Operator on the offsetting obligations and the extent to which these obligations have been met.

**Proposed text:**

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<tr>
<td>2.5.2 CORSIA Central Registry (CCR): Information and Data for Transparency</td>
<td>The information will include: […] For each Aeroplane Operator: o Aeroplane Operator name, o State in which Aeroplane Operator is attributed, o Reporting year, o Total annual CO₂ emissions, o Total annual CO₂ emissions for State pairs subject to offsetting requirements i.e. Annex 16 Volume IV Chapter 3, 3.1, o Total annual CO₂ emissions for State pairs that are not subject to offsetting requirements. […]</td>
<td>The information will include: […] For each Aeroplane Operator: o Aeroplane Operator name, o State in which Aeroplane Operator is attributed, o Reporting year, o Total annual CO₂ emissions, o Total annual CO₂ emissions for State pairs subject to offsetting requirements i.e. Annex 16 Volume IV Chapter 3, 3.1, o Total annual CO₂ emissions for State pairs that are not subject to offsetting requirements. o Total final offsetting requirements over the compliance period; o Total quantity of emissions units cancelled over the compliance period to reconcile the total final offsetting requirements; o Consolidated identifying information for cancelled emissions units included in Field 5 of Table A5-7. […]</td>
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