



EUROPEAN
COMMISSION

Brussels, XXX
[...] (2025) XXX draft

COMMISSION DELEGATED REGULATION (EU) .../...

of XXX

supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards measures adopted by the International Civil Aviation Organization for the monitoring, reporting and verification of aviation emissions for the purpose of implementing a global market-based measure and repealing Commission Delegated Regulation (EU) 2019/1603

(Text with EEA relevance)

This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

The EU Emissions Trading System ('EU ETS') currently covers aviation emissions on flights in and between EEA countries as well as flights departing to the UK and Switzerland.

Directive (EU) 2023/958¹ amended Directive 2003/87/EC² ('ETS Directive') so as to appropriately implement the Carbon Offsetting and Reduction Scheme for International Aviation ('CORSIA') of the International Civil Aviation Organization ('ICAO') in the European Economic Area ('EEA'). The revision requires all aircraft operators to comply with the EU ETS compliance obligation for flights within the EEA and departing to Switzerland and the United-Kingdom and establishes an offsetting obligation for aircraft operators based in the EEA for flights outside these routes for the CORSIA periods 2021-2023 and 2024-2026.

Delegated Regulation (EU) 2019/1603³ established the provisional rules for the monitoring, reporting and verification of emissions to implement CORSIA, pursuant to Article 28c of the ETS Directive.

These rules need to be updated to facilitate the reporting of certified CORSIA eligible fuels for the purpose of calculating the total final offsetting requirements for a given CORSIA period for aircraft operators based in the EEA. The calculation methodology itself is set out in Commission Implementing Regulation (EU) 2024/1879⁴ adopted on the basis of Article 12(8) of the ETS Directive. Additionally, the rules also need to be updated to include rules for the submission and verification of emissions unit cancellation reports required from aircraft operators to demonstrate compliance with Article 12(9) of the ETS Directive that sets out requirements for cancellation of CORSIA emissions units. The extent of the changes necessary to the current rules justifies the replacement of Commission Delegated Regulation (EU) 2019/1603 by a new Regulation.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

Pursuant to Article 23 of Directive 2003/87/EC, the Commission consulted the members of the Commission Expert Group on Climate Change Policy ('CCEG') on the proposed draft Commission Delegated Regulation. The CCEG was consulted on 6 February 2024 on the concept note detailing the suggested updated rules for the monitoring, reporting and verification of emissions to implement CORSIA, which are intended to replace the current rules laid down in Commission Delegated Regulation (EU) 2019/1603. The observations

¹ Directive (EU) 2023/958 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and the appropriate implementation of a global market-based measure (OJ L 130, 16.5.2023, p. 115, ELI: <http://data.europa.eu/eli/dir/2023/958/oj>).

² Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

³ Commission Delegated 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 (OJ L 250, 30.9.2019, p. 10, ELI: http://data.europa.eu/eli/reg_del/2019/1603/oj).

⁴ Commission Implementing Regulation (EU) 2024/1879 of 9 July 2024 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the calculation of offsetting requirements for the purpose of CORSIA (OJ L, 2024/1879, 10.7.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1879/oj).

expressed by the expert group on double counting between CORSIA eligible fuels and zero-rated fuels under EU ETS, as well as reporting of emissions from flights between two third countries becoming mandatory were taken into account when preparing the draft delegated regulation. The CCEG was consulted on 17 December 2024 on the draft delegated regulation. The feedback received was considered in the final text of the draft delegated regulation. In particular, the final draft text clarifies that rules on monitoring and reporting of alternative aviation fuels set out in Articles 53a, 54a and 54c of Commission Implementing Regulation (EU) 2018/2066⁵ ('MRR'), as well as rules for the verification of these fuels set out in Article 17(6) of Implementing Regulation (EU) 2018/2067⁶ ('AVR') do not apply to the CORSIA eligible fuels. Moreover, a requirement for Member States to submit a list of CORSIA accredited verifiers to the ICAO Secretariat was added, as well as additional requirements for the verification of emissions unit cancellation reports. Suggestions to replace annexes to this regulation with dynamic references to the ICAO CORSIA Standards and Recommended Practices ('SARPs') or other CORSIA implementation elements published by the ICAO Secretariat were not implemented.

The documents relevant to the meetings have been transmitted simultaneously to the European Parliament and the Council, as foreseen in the Common Understanding on Delegated Acts annexed to the Interinstitutional Agreement on Better Law Making⁷.

The draft delegated regulation was published on the Better Regulation portal for four-week feedback period from X until X 2025. Feedback was received from X organisations. As a result, XXX.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

This new regulation, replacing Commission Delegated Regulation (EU) 2019/1603, focuses on updating the rules for the monitoring, reporting and verification of CORSIA emissions already contained in that Regulation, as well as on adding new rules for monitoring, reporting and verification of the use of CORSIA eligible fuels and the rules for reporting and verification of the emissions unit cancellation. The main legal elements of the amendment are as follows.

MRR and AVR do not establish rules for CORSIA eligible fuels. Under Article 28c of the ETS Directive, the Commission is empowered to adopt specific rules for monitoring, reporting, and verification to support the implementation of CORSIA. This Regulation will therefore establish the definition of CORSIA eligible fuels, establish the monitoring and reporting framework for aircraft operators using CORSIA eligible fuels, and supplement the AVR with provisions specific to the verification of these fuels.

Additionally, the two CORSIA periods span three years each, differing from the EU ETS's annual compliance cycle. Although no emissions unit cancellations were required for the CORSIA period 2021–2023, this Regulation will establish rules for the submission and verification of emissions unit cancellation reports. These reports are required from EEA based

⁵ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁶ Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

⁷ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making (OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstitut/2016/512/oj).

aircraft operators to demonstrate compliance with Article 12(9) of the ETS Directive, which establishes the obligation for CORSIA offsetting.

The Regulation avoids conflicting with or duplicating the general rules established by the MRR and AVR. Instead, it will introduce specific monitoring, reporting and verification rules for CORSIA unit cancellation reports and align, where appropriate, with the standards and templates provided in the CORSIA SARPs.

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supplementing Directive 2003/87/EC of the European Parliament and of the Council as regards measures adopted by the International Civil Aviation Organization for the monitoring, reporting and verification of aviation emissions for the purpose of implementing a global market-based measure and repealing Commission Delegated Regulation (EU) 2019/1603

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC¹, and in particular Article 28c thereof,

Whereas:

- (1) Aviation activities are included in the system for greenhouse gas emission allowance trading within the Union ('EU ETS') established by Directive 2003/87/EC.
- (2) Directive 2003/87/EC was amended by Directive (EU) 2023/958 of the European Parliament and of the Council² to provide for an increased contribution by aviation to the Union's economy-wide emission reduction target and to appropriately implement the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) of the International Civil Aviation Organization (ICAO). That amendment maintains the scope of the EU ETS for intra-European flights until 2026 and applies CORSIA to flights of aircraft operators based in the European Economic Area (EEA), other than flights within the EEA and flights between the EEA and Switzerland and the United Kingdom.
- (3) CORSIA has been in operation since 2019 for monitoring, reporting and verification of carbon dioxide emissions. It is intended to be a globally applied market-based measure, which aims to offset international aviation carbon dioxide emissions from January 2021.
- (4) On 27 June 2018, the ICAO Council adopted the first edition of Annex 16, Volume IV, to the Convention on International Civil Aviation signed on 7 December 1944, establishing the International Standards and Recommended Practices on Environmental Protection for CORSIA (CORSIA SARPs). The Union and its Member

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¹ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Union and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32, ELI: <http://data.europa.eu/eli/dir/2003/87/oj>).

² Directive (EU) 2023/958 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC as regards aviation's contribution to the Union's economy-wide emission reduction target and the appropriate implementation of a global market-based measure (OJ L 130, 16.5.2023, p. 115, ELI: <http://data.europa.eu/eli/dir/2023/958/oj>).

States have been implementing CORSIA as appropriate from the start of the period 2021-2023, in accordance with Council Decision (EU) 2020/954³. ICAO adopted the Second Edition of the CORSIA SARPs on 20 March 2023. It became effective on 31 July 2023 and became applicable on 1 January 2024.

- (5) Pursuant to Article 28c of Directive 2003/87/EC, Commission Delegated Regulation (EU) 2019/1603⁴ was adopted to provisionally implement the CORSIA rules for the monitoring, reporting and verification of aviation emissions. Directive 2003/87/EC was subsequently amended in order to appropriately implement CORSIA into Union law. Therefore, the provisional rules laid down in Delegated Regulation (EU) 2019/1603 should be updated to bring them in line with the most recent provisions set out in Directive 2003/87/EC. This alignment requires the appropriate regulation of the monitoring, reporting and verification of the use of CORSIA eligible fuels and of cancellation of emissions units for offsetting under CORSIA. In light of the extent of modifications and in the interest of clarity, this Regulation should replace Delegated Regulation (EU) 2019/1603.
- (6) Arrangements for the monitoring and reporting of emissions as well as the verification of emission reports apply, for the purposes of the EU ETS, in accordance with Commission Implementing Regulation (EU) 2018/2066⁵ and Commission Implementing Regulation (EU) 2018/2067⁶. For reasons of administrative efficiency and to minimise compliance costs for operators, it is appropriate to apply the same provisions for the implementation of ICAO's CORSIA, while setting diverging rules in this Regulation, where appropriate.
- (7) In order to ensure alignment with the relevant instruments adopted at ICAO and to avoid any distortion of competition, apart from the international flights covered by Annex I to Directive 2003/87/EC, this Regulation should also apply to flights which depart from or arrive in an aerodrome situated in one of the overseas countries and territories, as listed in Annex II to the Treaty on the Functioning of the European Union.
- (8) It should be possible to certify a batch of alternative aviation fuel under several schemes if it fulfils the criteria for each of those schemes. In order to prevent double claiming, aircraft operators should submit a declaration listing all greenhouse gas schemes they participate in, confirming that no amount of the alternative aviation fuel

³ Council Decision (EU) 2020/954 of 25 June 2020 on the position to be taken on behalf of the European Union within the International Civil Aviation Organization as regards the notification of voluntary participation in the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) from 1 January 2021 and the option selected for calculating aeroplane operators' offsetting requirements during the 2021-2023 period (OJ L 212, 3.7.2020, p. 14, ELI: <http://data.europa.eu/eli/dec/2020/954/oj>).

⁴ Commission Delegated 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 (OJ L 250, 30.9.2019, p. 10, ELI: http://data.europa.eu/eli/reg_del/2019/1603/oj).

⁵ Commission Implementing Regulation (EU) 2018/2066 of 19 December 2018 on the monitoring and reporting of greenhouse gas emissions pursuant to Directive 2003/87/EC of the European Parliament and of the Council and amending Commission Regulation (EU) No 601/2012 (OJ L 334, 31.12.2018, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2018/2066/oj).

⁶ Commission Implementing Regulation (EU) 2018/2067 of 19 December 2018 on the verification of data and on the accreditation of verifiers pursuant to Directive 2003/87/EC of the European Parliament and of the Council (OJ L 334, 31.12.2018, p. 94, ELI: http://data.europa.eu/eli/reg_impl/2018/2067/oj).

is reported more than once. Notably, Implementing Regulation (EU) 2018/2066 introduced the principle of proportionality for the reporting rules for the use of alternative aviation fuels. Where alternative aviation fuels cannot be physically attributed at an aerodrome to a specific flight, the aircraft operator should report the fuel under the EU ETS in proportion with its emissions on flights covered by the EU ETS. In this case, it should be possible for the aircraft operator to report and claim the remaining alternative aviation fuels under CORSIA.

- (9) In order to ensure transparency, Member States should transmit relevant data to the ICAO Secretariat following the timelines set out in this Regulation. Specifically, Member States should submit the list of aircraft operators they administer as well as the list of verifiers that obtained CORSIA accreditation from the national accreditation body in that Member State. Additionally, for the purpose of calculation of the annual sector growth factor by the ICAO Secretariat, Member States should transmit verified emissions data concerning all international flights of aircraft operators they administer. That reporting does not define the volume of emissions used for the calculation of CORSIA offsetting requirements pursuant to Commission Implementing Regulation (EU) 2024/1879⁷. Furthermore, at the end of each CORSIA period, Member States should also transmit relevant verified data to the ICAO Secretariat concerning emissions unit cancellation completed by aircraft operators they administer.
- (10) To calculate the final offsetting requirements for the purpose of CORSIA for 2024 pursuant to Implementing Regulation (EU) 2024/1879, Member States are to take into account any reductions from the CORSIA eligible fuels used in 2024. This Regulation should therefore apply to the emissions and use of CORSIA eligible fuels that have occurred since 1 January 2024.
- (11) In order to ensure the application of the rules laid down in this Regulation in a timely manner, it should enter into force without delay.
- (12) Delegated Regulation (EU) 2019/1603 should therefore be repealed,

HAS ADOPTED THIS REGULATION:

Article 1

Scope

1. This Regulation applies to aircraft operators which fulfil the conditions set out in Article 12(6), third and fourth subparagraphs, of Directive 2003/87/EC.
2. This Regulation applies to the following international flights as defined in Article 2, point (1), of Implementing Regulation (EU) 2024/1879, that are performed by that aircraft operator during the reporting period and for which the aircraft operator is responsible:
 - (a) flights covered by Annex I to Directive 2003/87/EC;

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⁷ Commission Implementing Regulation (EU) 2024/1879 of 9 July 2024 laying down rules for the application of Directive 2003/87/EC of the European Parliament and of the Council as regards the calculation of offsetting requirements for the purpose of CORSIA (OJ L, 2024/1879, 10.7.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/1879/oj).

- (b) flights which depart from or arrive in an aerodrome situated in one of the overseas countries and territories listed in Annex II to the Treaty on the Functioning of the European Union.
3. This Regulation applies to a new entrant aircraft operator from the year after it fulfils the conditions set out in Article 12(6), third and fourth subparagraphs, of Directive 2003/87/EC.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) ‘CORSIA eligible fuel’ means an aviation fuel certified as CORSIA (Carbon Offsetting and Reduction Scheme for International Aviation) eligible fuel by sustainability certification schemes listed in Annex I to this Regulation;
- (2) ‘emissions unit’ means an emissions unit as referred to in Article 11a(1) of Directive 2003/87/EC for the purpose of Article 12(9) of that Directive;
- (3) ‘emissions unit programme’ means a programme that supplies the emissions units.

Article 3

Administering Member State

1. An aircraft operator that is listed in the Annex to Commission Regulation (EC) No 748/2009⁸ shall report its emissions to its administering Member State specified in that Annex.
2. An aircraft operator that is not listed in the Annex to Regulation (EC) 748/2009 shall report to the Member State that issued its air operator certificate or, where an aircraft operator does not possess an air operator certificate, the Member State where that aircraft operator has its place of judicial registration.
3. By 30 November each year, Member States shall submit to the International Civil Aviation Organization (ICAO) Secretariat a list of aircraft operators which they administer pursuant to paragraph 1 or 2, or, where relevant, an updated list.

Article 4

Monitoring and reporting of emissions

Aircraft operators shall monitor and report emissions from flights referred to in Article 1(2) of this Regulation and shall be subject to the same requirements as those laid down in Implementing Regulation (EU) 2018/2066, save as otherwise provided in this Regulation.

⁸ Commission Regulation (EC) No 748/2009 of 5 August 2009 on the list of aircraft operators which performed an aviation activity listed in Annex I to Directive 2003/87/EC on or after 1 January 2006 specifying the administering Member State for each aircraft operator (OJ L 219, 22.8.2009, p. 1, ELI: <http://data.europa.eu/eli/reg/2009/748/oj>).

Monitoring and reporting of CORSIA eligible fuels

1. An aircraft operator that intends to claim reductions from the use of CORSIA eligible fuels in accordance with Article 4(3) of Implementing Regulation (EU) 2024/1879, shall monitor and report the quantity of neat CORSIA eligible fuels purchased (expressed in tonnes).
2. For the purpose of the reporting of CORSIA eligible fuels, aircraft operators shall be subject to the same requirements as those laid down in Implementing Regulation (EU) 2018/2066, with the exception of Articles 53a, 54a and 54c of that Implementing Regulation.
3. Where an aviation fuel is not certified as a CORSIA eligible fuel, it shall not be accounted for as CORSIA eligible fuel and it shall be considered as fossil aviation fuel as listed in Table 1 of Annex III to Implementing Regulation (EU) 2018/2066.
4. Aircraft operators shall determine the total quantity of CORSIA eligible fuels used by deducting from the total quantity of CORSIA eligible fuels purchased any CORSIA eligible fuels that have been sold to third parties.
5. Aircraft operators shall attach to their annual emissions report to be submitted pursuant to Article 68(1) of Implementing Regulation (EU) 2018/2066 a declaration listing all greenhouse gas schemes in which they participate where reductions from the use of CORSIA eligible fuels or other alternative aviation fuels as defined in Article 3, point (23b), of Implementing Regulation (EU) 2018/2066 may be claimed, in which they shall confirm that no claims have been made for the same batches of CORSIA eligible fuels under those other schemes.
6. Aircraft operators shall report on the use of CORSIA eligible fuels in the annual emissions report to be submitted pursuant to Article 68(1) of Implementing Regulation (EU) 2018/2066. Aircraft operators shall report the following information for all CORSIA eligible fuel purchased by the end of the reporting period:
 - (a) fuel type, including type of fuel, feedstock and conversion process;
 - (b) total mass of the neat CORSIA eligible fuels claimed (expressed in tonnes) per fuel type;
 - (c) life cycle emissions values;
 - (d) reductions claimed from the use of each CORSIA eligible fuel as calculated in accordance with Article 4(3) of Implementing Regulation (EU) 2024/1879;
 - (e) total reductions claimed from the use of all CORSIA eligible fuels.
7. Aircraft operators shall also attach to the annual emissions report to be submitted pursuant to Article 68(1) of Implementing Regulation (EU) 2018/2066 the supplementary information listed in Annex II to this Regulation for the reduction claimed from the use of each CORSIA eligible fuel.
8. Aircraft operators shall ensure that it, or its designated representative, has the right to audit the production records for any CORSIA eligible fuels it has purchased.

Verification of data on emissions and CORSIA eligible fuels

1. The verification of emissions data to be reported pursuant to Article 4 of this Regulation, and the accreditation of verifiers carrying out that verification, shall be subject to the same requirements as those laid down in Implementing Regulation (EU) 2018/2067, save as otherwise provided for in this Regulation.
2. Notwithstanding paragraph 1 of this Article, verifiers performing the verification of emissions data reported pursuant to Article 4 of this Regulation, and CORSIA eligible fuels reported pursuant to Article 5(6) of this Regulation shall be accredited for that purpose pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council⁹ and to this Regulation by a national accreditation body of a Member State. National accreditation bodies shall lay down any specific requirements that verifiers are to meet in order to obtain the accreditation.
3. For the purpose of the verification of the use of CORSIA eligible fuels and the reductions from the use of CORSIA eligible fuels reported pursuant to Article 5(6) of this Regulation, the provisions of Article 17(6) of Implementing Regulation (EU) 2018/2067 shall not apply.
4. The verification of the use of CORSIA eligible fuels and the reductions from the use of CORSIA eligible fuels shall be based on fuel purchase records, transaction reports, fuel blending records, and CORSIA eligible fuels certification documents.
5. Where the verifier carries out verification of the CORSIA eligible fuels reported pursuant to Article 5(6), the verifier shall ensure that the verification activities performed allow it to conclude on the following objectives:
 - (a) the amount of reductions claimed from the use of CORSIA eligible fuels is materially fair and an accurate representation of reductions over the reporting period, and is supported by sufficient and appropriate internal and external evidence;
 - (b) the batches of CORSIA eligible fuels claimed have not also been claimed by the aircraft operator under any other voluntary or mandatory greenhouse gas schemes it has participated in (where the CORSIA eligible fuels may be claimed), during the relevant CORSIA period, as well as the CORSIA period immediately preceding that period;
 - (c) the aircraft operator has monitored, calculated and reported its use of CORSIA eligible fuels over the reporting period in accordance with Article 5.
6. When the verifier carries out verification of the CORSIA eligible fuels reported pursuant to Article 5(6), the scope of the verification shall include the following:
 - (a) any internal aircraft operator procedures for CORSIA eligible fuels, including aircraft operator controls to ensure that claimed CORSIA eligible fuels are

⁹ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 OJ L 218, 13.8.2008, p. 30, ELI: <http://data.europa.eu/eli/reg/2008/765/oj>).

certified as such by sustainability certification schemes listed in Annex I to this Regulation;

- (b) checks that there is no double claiming of the same batches of CORSIA eligible fuel or other alternative aviation fuel, in particular that the CORSIA eligible fuel or other alternative aviation fuels purchased is not claimed to be used in an earlier report, or in another greenhouse gas scheme. Any inconsistency outside of this mandatory check should be included in the verification report for further consideration by the Member State;
 - (c) an assessment of verification risk with introduction of appropriate changes to the verification plan;
 - (d) an assessment of whether there is sufficient access to relevant internal and external information to obtain sufficient confidence in each CORSIA eligible fuel claim.
7. When the verifier carries out verification of the CORSIA eligible fuels reported pursuant to Article 5(6) of this Regulation, the verification report issued pursuant to Article 27 of Implementing Regulation (EU) 2018/2067 shall include confirmation that the checks referred to in paragraph 6 of this Article have been carried out, as well as conclusions on the objectives referred to in paragraph 5 of this Article.
8. By 30 November each year, Member States shall submit to the ICAO Secretariat a list of verifiers which are accredited by a national accreditation body of that Member State as referred to in paragraph 2, or, where relevant, an updated list.

Article 7

Reporting on emissions unit cancellation

1. Where the quantity of the total final CO₂ offsetting requirement notified by Member States in accordance with Article 4(7) of Implementing Regulation (EU) 2024/1879, is not zero, aircraft operators shall submit to their administering Member State an emissions unit cancellation report that is verified in accordance with Article 8 of this Regulation and a copy of the associated verification report by 30 April 2025 for the CORSIA period 2021 to 2023, and by 30 April 2028 for the CORSIA period 2024 to 2026.
2. The emissions unit cancellation report shall contain at least the information listed in Annex III to this Regulation.
3. In order that emissions units can be reported as cancelled, aircraft operators shall cancel the emissions units within a registry designated by an emissions unit programme and request each emissions unit programme registry to make visible on the registry's public website information on each of the aircraft operator's cancelled emissions units for the relevant CORSIA period. For each batch of cancelled emissions units, the information shall include at least the consolidated identifying information listed in points 5(a) to (i) and (l) of Annex III to this Regulation.

Verification of emissions unit cancellation reports

1. The verification of emissions unit cancellation reports submitted pursuant to Article 7 of this Regulation, and the accreditation of verifiers carrying out that verification, shall be subject to the same requirements as those laid down in Implementing Regulation (EU) 2018/2067, save as otherwise provided for in this Regulation.
2. Notwithstanding paragraph 1 of this Article, verifiers performing the verification of emissions unit cancellation reports submitted pursuant to Article 7 of this Regulation shall be accredited for that purpose pursuant to Regulation (EC) No 765/2008 and this Regulation by a national accreditation body of a Member State. National accreditation bodies shall lay down any specific requirements that verifiers are to meet in order to obtain the accreditation.
3. A reasonable level of assurance shall be required for all verifications of emissions unit cancellation reports.
4. The verifier shall ensure that the verification activities performed allow it to conclude on the following objectives:
 - (a) the aircraft operator has accurately reported its cancellations of emissions units in accordance with Article 7;
 - (b) the reported number of cancelled emissions units is sufficient for meeting the aircraft operator's total final offsetting requirements notified by Member States in accordance with Article 4(7) of Implementing Regulation (EU) 2024/1879 associated with the relevant CORSIA period, and the aircraft operator can demonstrate sole right of use to such cancelled emissions units;
 - (c) the emissions units cancelled by the aircraft operator to meet its final offsetting requirements have not been used by the aircraft operator to offset any other emissions.
5. The scope of the verification shall reflect the period of time and information covered by the emissions unit cancellation report and the verifier shall confirm that the cancelled emissions units used to meet the aircraft operator's final offsetting requirements have not been used to offset any other emissions.
6. When carrying out the verification, verifiers shall not rely on sampling.
7. Where verifiers carry out solely the verification of the emissions unit cancellation report, they may decide not to carry out a site visit. That decision shall be based on the outcome of the risk analysis and after determining that all relevant data can be remotely accessed. Verifiers shall inform the aircraft operator of that decision without undue delay.
8. The verification report associated with the emissions unit cancellation report shall contain at least the information listed in Annex IV.

Article 9

Transmission of data from Member States to ICAO

1. For the purpose of facilitating the calculation of the sector growth factor, Member States shall by 31 July each year transmit to the ICAO Secretariat the relevant data that have been reported pursuant to Article 14 of Directive 2003/87/EC and pursuant to this Regulation. Before that transmission, competent authorities shall conduct order of magnitude check on the data to be transmitted. At the same time, Member States shall also transmit that data to the Commission. Such relevant data shall contain at least the information listed in Annex V to this Regulation, where applicable.
2. Upon request by a Member State, the Commission may request the assistance of Eurocontrol to improve the accuracy of emissions data, with a view to their transmission of data in accordance with paragraph 1.
3. If an error in the data reported by the aircraft operator is identified by the relevant Member State, by the verifier, or by the aircraft operator after the reported data have been submitted pursuant to paragraph 1 of this Article, the Member State shall update the reported data to address the error. The Member State shall assess any implications with respect to the aircraft operator's offsetting requirements as calculated in accordance with Article 3(3) of Implementing Regulation (EU) 2024/1879 in previous years and, if necessary, make an adjustment to compensate for the error during the CORSIA period in which the error has been identified.
4. Member States shall transmit to the ICAO Secretariat information on emissions unit cancellation by 31 July 2025 for the CORSIA period 2021 to 2023, and by 31 July 2028 for the CORSIA period 2024 to 2026. Before that transmission, competent authorities shall conduct order of magnitude check on the data to be transmitted. At the same time, Member States shall also transmit that data to the Commission. The data transmitted shall contain at least the information listed in Annex VI.

Article 10

Repeal

Delegated Regulation (EU) 2019/1603 is repealed.

References to the repealed Delegated Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VII.

Article 11

Transitional provision

The emissions and use of CORSIA eligible fuels that have occurred since 1 January 2024 shall be monitored, reported and verified in accordance with this Regulation.

Article 12

Entry into force and application

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the Commission
The President
Ursula von der Leyen