



Joint statement at UNFCCC COP28: Avoiding double-claiming under CORSIA

Proper and timely implementation of the corresponding adjustment

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The International Air Transport Association (IATA), Air Transport Action Group (ATAG), Arab Air Carriers' Organization (AACO), Association of Asia Pacific Airlines (AAPA), The Latin American and Caribbean Air Transport Association (ALTA for its name in Spanish) and Airlines for Europe (A4E), are jointly calling on the Conference of Parties to UNFCCC COP28:

- To note the offsetting requirements of CORSIA will start from 1 January 2024
- To acknowledge the proper implementation of corresponding adjustments would ensure no double claiming of CORSIA eligible emissions units

Countdown to CORSIA's offsetting obligation

The Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA) is the only global market-based measure to address CO₂ emissions from international aviation. CORSIA is managed under the auspices of ICAO and is designed to stabilize CO₂ emissions from international aviation since 2021. The authors view CORSIA as a critical early-action element of the industry's strategy to mitigate its impact on climate change. With updated baseline of 85% of 2019 CO₂ emissions from international air transportation, it is estimated that CORSIA will mitigate 1.2 to 2.0 billion tonnes of CO₂ between 2024 and 2035.

Robust environmental integrity of CORSIA: no double-counting

To ensure the environmental integrity of CORSIA, ICAO adopted a list of programs that can issue as CORSIA eligible emissions units (CORSIA EEU) for compliance, guided by a set of eligibility criteria. These criteria guarantee that emissions units deliver the desired CO₂ emissions reductions and that no double-counting of emissions reductions or removals occurs. The authors support the approach taken by ICAO to address the risk of double counting under CORSIA, which entails the verification of the emissions unit cancellation by an independent third party. The external verifier's report will include detailed information regarding the emissions units used by the aircraft operator. In addition, the emissions unit eligibility criteria require that emissions unit programs have measures in place to avoid double issuance.

Corresponding adjustments to address double-claiming

Double claiming could take place when the emissions units used by aircraft operators are also claimed by another party, such as the host country seeking to meet its nationally determined contributions (NDCs) under the Paris Agreement. To address this specific issue, ICAO requests the programs to obtain and make the host country's attestations publicly available before using units in CORSIA. Essentially, the national attestations demonstrate that the host countries will refrain from using specific CORSIA EEU already committed for use in CORSIA for their NDCs compliance. The authors endorse the approach and believe it minimizes the risk of double claiming.

The host country should declare in the attestation that it will not use the project's GHG emissions reductions or removals to track progress towards or to demonstrate the achievement of its NDC. The host country will attest that it will account for the use of the project's GHG emission reductions by aircraft operators under CORSIA, or by other countries, through the application of corresponding adjustments in the structured summary of its biennial transparency reports, as referred to in Paragraph 77, sub-paragraph (d), of Annex to decision 18/CMA.1,



and consistent with relevant future decisions by the countries that have signed and ratified the Paris Agreement (CMA).

The urgency of full and transparent implementation of the corresponding adjustment

CORSIA offsetting requirements will start from 1 January 2024. The reluctance of host countries to provide the attestation and apply a corresponding adjustment could severely constrain the supply of CORSIA EEU's and, therefore, deny aircraft operators the ability to strategically plan their CORSIA compliance.

The authors call for UNFCCC COP28 CMA5 to navigate the trade-offs and requirements countries face in deciding to authorize the emissions units for their use under CORSIA. As the first step, a host country needs to ensure it has the institutional architecture and processes in place to comply with Article 6 rules. The authors also urge that the authorizations be made public as soon as practicable, with clear terms limiting the possibility of changes and revocations, to enable the activation of CORSIA EEU transactions and allow airlines to comply with CORSIA.