



**Maldives Civil Aviation Authority
Republic of Maldives**

Maldivian Civil Aviation Regulations

MCAR-CORSIA

**Carbon Offsetting and
Reduction Scheme for
International Aviation**

Issue 1.00, 01 April 2021

Foreword

Maldives Civil Aviation Authority, in exercise of the powers conferred on it under Articles 5 and 6 of the Maldives Civil Aviation Authority Act 2/2012 has developed this Regulation.

This Regulation shall be cited as 'MCAR-CORSIA' and shall come in to force on 01st April 2021.

Definitions of the terms and abbreviations used in this Regulation, unless the context requires otherwise, are in MCAR-1 Definitions and Abbreviations.

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Section A — General

MCAR-COR.001 Effectivity

This version of MCAR-CORSIA becomes effective on 01 April 2021.

MCAR-COR.005 Applicability

This Regulation applies to aeroplane operators attributed to Maldives as per COR.015.

MCAR-COR.010 Definitions

Unless otherwise stated in this Regulation or unless the context otherwise requires, the words and phrases below shall be defined as follows:

- (a) **'Administrative partnership'** means delegation of administering tasks in this Regulation from one State to another State(s);
- (b) **'Aerodrome pair'** means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome;
- (c) **'Aeroplane owner'** means a person(s), organization(s) or enterprise(s) identified via Item 4 (Name of owner) and Item 5 (Address of owner) on the certificate of registration of an aeroplane;
- (d) **'Conversion process'** means a type of technology used to convert a feedstock into aviation alternative fuel;
- (e) **'CORSIA eligible fuel'** means a CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an operator may use to reduce their offsetting requirements;
- (f) **'Feedstock'** means a type of unprocessed raw material used for the production of aviation alternate fuel;
- (g) **'Fuel uplift'** means the measurement of fuel provided by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight (in litre);
- (h) **'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);
- (i) **'International flight'** means the operation of an aircraft from take-off at an aerodrome of a contracting State or its territories, and landing at an aerodrome of another contracting State or its territories;
- (j) **'National accreditation body'** means a body authorized by a State which attests that a verification body is competent to provide specific verification services;
- (k) **'New entrant'** means any aeroplane operator that commences an aviation activity falling within the scope of this Regulation on or after its 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;

- (l) **'Pathway'** means a specific combination of feedstock and conversion process used for the production of aviation fuel;
- (m) **'Reporting period'** means a period which commences on 1st January and finishes on 31st December in a given year for which an aeroplane operator reports required information;
- (n) **'State pair'** means a group of two States composed of a departing State or its territories and an arrival State or its territories;
- (o) **'Verification body'** means a legal entity that performs the verification of an Emissions Report and an Emissions Units Cancellation Report, as an accredited independent third party;
- (p) **'Verification of report'** means an independent, systematic and sufficiently documented evaluation process of an emissions report and, when required, a cancellation of eligible emissions units report;
- (q) **'Verification report'** means a document by the verification body after completing the verification of an aeroplane operator's Emissions Report, containing the verification statement and required supporting information;
- (r) **'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 and, when required, an Emissions Units Cancellation Report. The team can be supported by technical experts.

MCAR-COR.011 Abbreviations and Units

(a) Abbreviations

ACARS	Aircraft Communications Addressing and Reporting System
AOC	Air operator certificate
CERT	CO ₂ Estimation and Reporting Tool
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
GHG	Greenhouse gases
IAF	International Accreditation Forum
IEC	International Electrotechnical Commission
ISO	International Organization for Standardization
MRV	Monitoring, Reporting and Verification
MJ	Megajoule
RTK	Revenue Tonne Kilometres

(b) Non-SI units

The non-SI units listed below shall be used either in lieu of, or in addition to, SI units as primary units of measurement under this Regulation.

<i>Specific quantity</i>	<i>Unit</i>	<i>Symbol</i>	<i>Definition (in terms of SI units)</i>
mass	tonne	t	1 t = 10 ³ kg
time	hour	h	1 h = 60 min = 3 600 s

volume	litre	L	$1 \text{ L} = 1 \text{ dm}^3 = 10^{-3} \text{ m}^3$
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MCAR-COR.015 Attribution of an aeroplane operator to Maldives

- (a) The aeroplane operator is considered attributed to Maldives under this Regulation in the following cases:
1. Where the aeroplane operator has an International Civil Aviation Organization (ICAO) Designator, which is notified by Maldives; or
 2. Where the aeroplane operator does not possess an ICAO Designator, but has a valid air operator certificate (or equivalent) issued by Maldives; or
 3. Where the aeroplane operator does not possess an ICAO Designator or air operator certificate, but is registered as juridical person in Maldives. This also applies where the aeroplane operator is a natural person having residence and registration in Maldives.
- (b) If the aeroplane operator changes its ICAO Designator, AOC (or equivalent) or place of juridical registration, and is subsequently attributed to a new State, but it is not establishing a new entity or a subsidiary, then this State becomes the State to which the aeroplane operator fulfils its requirements under CORSIA at the start of the next compliance period.
- (c) The aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in Maldives can be treated as a single consolidated aeroplane operator liable for compliance with the requirements of this Regulation, subject to the approval of CAA. Evidence shall be provided in the aeroplane operator's Emissions Monitoring Plan (refer to Division B1 of Section B) to demonstrate that the subsidiary aeroplane operator is wholly owned.

MCAR-COR.020 Attribution of international flights to an aeroplane operator

- (a) The aeroplane operator shall identify international flights that are attributed to it according to sub-paragraph (b).
- (b) A specific international flight shall be attributed to the aeroplane operator as follows:
1. ICAO Designator: When Item 7 (aircraft identification) of the flight plan contains the ICAO Designator, that flight shall be attributed to the aeroplane operator that has been assigned this Designator; or
 2. Registration marks: 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 an air operator certificate (or equivalent) issued by Maldives, that flight shall be attributed to the aeroplane operator that holds the air operator certificate (or equivalent); or
 3. Other: When the aeroplane operator of a flight has not been identified via sub-paragraphs 1 or 2, that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator.
- (c) Upon request by CAA, owners of aeroplanes registered in Maldives shall provide all information necessary to identify the actual aeroplane operator of a flight.

- (d) The aeroplane operator may delegate the administrative requirements of this Regulation to a third party contractor, as long as the delegation is not to the same entity as the verification body as prescribed in Division B3 of Section B. Liability for compliance shall remain with the aeroplane operator in all situations.

MCAR-COR.025 CORSIA Focal Point

- (a) The aeroplane operator shall designate a Focal Point(s) in their respective organizations duly approved by their management. Names and Contact details of such Focal Points shall be submitted to CAA for approval.
- (b) The Focal Point(s) should possess sound knowledge of CORSIA and related environmental protection matters.
- (c) The Focal Point(s) shall act as the contact person for CAA for all CORSIA related issues and shall be responsible for submission of all data, information, reports as and when required under CORSIA. The Focal Point(s) shall be also responsible for demonstrating compliance to this Regulation.

MCAR-COR.030 Record keeping

The aeroplane operator shall keep records relevant to demonstrating compliance with the requirements of this Regulation for a period of 10 years.

MCAR-COR.035 Compliance periods and timeline

Aeroplane operators shall comply with Sections B, C, and D in accordance with the timeline in Appendix 11.

Section B — Monitoring, Reporting and Verification (MRV) of Aeroplane Operators Annual CO₂ Emissions

MCAR-COR.100 Applicability of MRV requirements

- (a) This Section shall be applicable to an aeroplane operator attributed to Maldives that produces annual CO₂ emissions greater than 10 000 tonnes from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights.
- (b) This Section shall not be applicable to international flights preceding or following a humanitarian, medical or firefighting flight provided such flights were conducted with the same aeroplane, and were required to accomplish the related humanitarian, medical or firefighting activities or to reposition thereafter the aeroplane for its next activity. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to CAA.
- (c) This Section shall be applicable to a new entrant aeroplane operator attributed to Maldives from the year after it meets the requirements in sub-paragraphs (a) and (b).

Division B1 – Monitoring of CO₂ Emissions

MCAR-COR.105 Emissions Monitoring Plan

- (a) Aeroplane operator shall submit an Emissions Monitoring Plan to CAA within three months of falling within the scope of applicability of this Section.
- (b) The Emissions Monitoring Plan shall contain the information as defined in Appendix 1.
- (c) The aeroplane operator shall submit the Emissions Monitoring Plan to CAA in the form prescribed by CAA.
- (d) CAA shall engage with the aeroplane operator to resolve any outstanding issues identified in an Emissions Monitoring Plan, and the aeroplane operator's Emissions Monitoring Plan shall be submitted for approval by CAA.
- (e) CAA shall decide on the level of aggregation (i.e., State pair or aerodrome pair) for which an aeroplane operator shall report the number of international flights and CO₂ emissions, and CAA shall inform the aeroplane operator on the level of aggregation during the approval process for the Emissions Monitoring Plan.
- (f) The aeroplane operator shall resubmit the Emissions Monitoring Plan to CAA if a material change is made to the information contained within the Emissions Monitoring Plan.

- (g) The aeroplane operator shall inform CAA of changes that would affect CAA's oversight (e.g., change in corporate name or address), even if the changes do not fall within the definition of a material change.

MCAR-COR.110 Monitoring of CO₂ emissions

- (a) The aeroplane operator shall monitor and record its fuel use from international flights in accordance with an eligible monitoring method.
- (b) An aeroplane operator's fuel use monitoring method shall be submitted for approval by CAA.
- (c) Following approval of the Emissions Monitoring Plan, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period.
- (d) 2019-2020 period
1. The aeroplane operator with annual CO₂ emissions from international flights under the applicability of this Section, greater than or equal to 500 000 tonnes shall use a Fuel Use Monitoring Method as described in Appendix 2.
 2. The aeroplane operator with annual CO₂ emissions from international flights under the applicability of this Section, of less than 500 000 tonnes shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT).
 3. If the aeroplane operator's annual CO₂ emissions from international flights increases above the threshold of 500 000 tonnes in 2019, CAA shall permit, at its discretion, the aeroplane operator to use the chosen monitoring method for 2020.
- (e) 2021-2035 period
1. The aeroplane operator with annual CO₂ emissions from international flights subject to offsetting requirements of greater than or equal to 50 000 tonnes, shall use a Fuel Use Monitoring Method as described in Appendix 2 for these flights. For international flights not subject to offsetting requirements the aeroplane operator shall use either a Fuel Use Monitoring Method, or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT).
 2. The aeroplane operator, with annual CO₂ emissions from international flights subject to offsetting requirements of less than 50 000 tonnes, shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT).
 3. If the aeroplane operator's annual CO₂ emissions from international flights subject to offsetting requirements increases above the threshold of 50 000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator shall submit an updated Emissions Monitoring Plan by 30 September of year (y + 2). The aeroplane operator shall change to a Fuel Use Monitoring Method, as described in Appendix 2, on 1 January of year (y+3).
 4. If the aeroplane operator's annual CO₂ emissions from international flights subject to offsetting requirements 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 1 January of year (y+3). If the aeroplane operator chooses to change its monitoring

method, it shall submit an updated Emissions Monitoring Plan by 30 September of year (y + 2).

MCAR-COR.115 Calculation of CO₂ emissions from aeroplane fuel use

- (a) The aeroplane operator shall apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume.
- (b) The aeroplane operator shall record the fuel density that is used for operational and safety reasons. Fuel density may be an actual or a standard value of 0.8 kg per litre. The aeroplane operator shall detail the procedure for informing the use of actual or standard density in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation.
- (c) The aeroplane operator using a Fuel Use Monitoring Method shall determine the CO₂ emissions from international flights using the following equation:

$$CO_2 = \sum_f M_f * FCF_f$$

where:

CO₂ = CO₂ emissions (in tonnes);

M_f = Mass of fuel f used (in tonnes); and

FCF_f = Fuel conversion factor of given fuel f, equal to 3.16 (in kg CO₂/kg fuel) for Jet-A fuel / Jet-A1 fuel and 3.10 (in kg CO₂/kg fuel) for AvGas or Jet-B fuel.

Note: For the purpose of calculating CO₂ emissions the mass of fuel used includes all aviation fuels.

MCAR-COR.120 Monitoring of CORSIA eligible fuel claims

- (a) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall use a CORSIA eligible fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled “CORSIA Sustainability Criteria for CORSIA Eligible Fuels” that is available on the ICAO CORSIA website.
- (b) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainability Certification Scheme included in the ICAO document entitled “CORSIA Approved Sustainability Certification Schemes”, that is available on the ICAO CORSIA website. Such certification schemes meet the requirements included in the ICAO document entitled “CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes”, that is available on the ICAO CORSIA website.
- (c) If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, then the fuel shall not be accounted for as CORSIA eligible fuel.

Division B2 — Reporting of CO₂ Emissions and Emissions Report

MCAR-COR.125 Reporting CO₂ emissions

- (a) CO₂ emissions occurred during Reporting periods of 2019 and 2020:
1. The aeroplane operator shall submit to CAA a copy of the verified Emissions Report and a copy of the associated Verification Report by 31 May in the calendar year which follows the reporting period.
 2. When the aeroplane operator reports its consolidated CO₂ emissions from international flights during the 2019-2020 period, including subsidiary aeroplane operators, disaggregated data relating to each subsidiary aeroplane operator shall be appended to the main Emissions Report.
- (b) CO₂ emissions occurred during Reporting periods of 2021 and 2035:
- The aeroplane operator shall submit to CAA a copy of the verified Emissions Report and a copy of the associated Verification Report by 30 April in the calendar year which follows the reporting period.

MCAR-COR.130 Aeroplane operator's Emissions Report

- (a) The Emissions Report shall include information contained in Appendix 3.
- (b) The aeroplane operator shall submit the Emissions Report to CAA in the form prescribed by CAA.
- (c) An aeroplane operator's Emissions Report shall be submitted for approval by CAA.
- (d) Based on Emissions Reports, CAA shall calculate average total CO₂ emissions of each aeroplane operator from 2019-2020. CAA shall inform the aeroplane operator of this calculation.

MCAR-COR.135 Publishing Emissions Report information

- (a) In specific circumstances where the aeroplane operator operates a very limited number of State pairs that are subject to offsetting requirements, and/or a very limited number of State pairs that are not subject to offsetting requirements, it may request in writing to CAA that such data not be published at the aeroplane operator level explaining the reasons why disclosure would harm its commercial interests. Based on this request, CAA shall determine whether this data is confidential.
- (b) 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 CAA that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests. Based on this request, CAA shall determine whether this data is confidential.

MCAR-COR.140 Reporting of CORSIA eligible fuels

- (a) The use of CORSIA eligible fuel reported to CAA shall not include any fuels traded or sold to a third party.
- (b) The aeroplane operator which participates in other greenhouse gas reductions schemes shall notify CAA of such participation. This notification will include a declaration that CORSIA eligible fuels reported under this Regulation have not also been claimed under another greenhouse gas reduction scheme.
- (c) The aeroplane operator may claim reduced emissions from using CORSIA eligible fuel in its Emissions Report. In order to make such claim, the aeroplane operator must provide supplementary information as described in Appendix 4. This information must originate at the blend point, and include fuel information from both the neat (unblended) fuel producer and the fuel blender.
- (d) The aeroplane operator can decide when to make a CORSIA eligible fuel claim within a given compliance period for all CORSIA eligible fuel received by a blender within that compliance period.
- (e) If the aeroplane operator purchases fuel from a supplier downstream from the fuel blender (e.g., from a distributor, another aeroplane operator, or an aerodrome-based fuel distributor), this fuel supplier shall provide 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.

Division B3 — Verification Requirements

MCAR-COR.145 Verification of an Emissions Report and submission of relevant Reports

- (a) The aeroplane operator shall engage a verification body for the verification of its Emissions Report.
- (b) A verification body shall conduct the verification according to ISO 14064-3:2006, and the relevant requirements in Appendix 8.
- (c) Following the verification of the Emissions Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Report and associated Verification Report to CAA, in accordance with the timeline in sub-paragraphs (a)1 and (b) of COR.125.

MCAR-COR.150 Requirements for a verification body and national accreditation body

- (a) A verification body shall be accredited to ISO 14065:2013 and to the relevant requirements in Appendix 9 by a national accreditation body, in order to be eligible to verify the Emissions Report of the aeroplane operator.
- (b) A national accreditation body shall be working in accordance with ISO/IEC 17011.

- (c) An aeroplane operator may engage a verification body accredited in another State, subject to approval from CAA.

MCAR-COR.155 Verification of CORSIA eligible fuels

- (a) Fuel purchases, transaction reports, fuel blending records and sustainability credentials shall constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels.
- (b) The aeroplane operator shall ensure that it, or its designated representative, has audit rights of the production records for the CORSIA eligible fuels that it purchases.

MCAR-COR.160 Data gaps and error correction

- (a) The aeroplane operator shall correct issues identified with the aeroplane operator's data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses.
- (b) The aeroplane operator using a Fuel Use Monitoring Method shall fill a data gap by using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), provided that the data gaps during a compliance period do not exceed the following thresholds:
1. for 2019-2020 period: 5 per cent of international flights;
 2. for 2021-2035 period: 5 per cent of international flights subject to offsetting requirements.
- (c) If the aeroplane operator realizes it has data gaps that exceed the threshold in subparagraph (b), then the aeroplane operator shall engage with CAA to take remedial action to address this.
- (d) When the threshold is exceeded, the aeroplane operator shall state the percentage of international flights for the 2019-2020 period, or flights subject to offsetting requirements for the 2021-2035 period, that had data gaps, and provide an explanation to CAA in their annual Emissions Report.
- (e) The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report.
- (f) If the aeroplane operator does not provide its Emissions Report in accordance with the timeline, CAA shall engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, then CAA shall estimate the aeroplane operator's annual emissions using the best available information and tools, such as the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT).
- (g) If an error in the aeroplane operator's reported emissions is identified by CAA, the verification body, or the aeroplane operator after the reported CO₂ emissions have been submitted to ICAO, CAA shall update the reported CO₂ emissions to address the error. CAA shall 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.

Section C — CO₂ Offsetting Requirements from International Flights and Emissions Reductions from the Use of CORSIA Eligible Fuels

MCAR-COR.300 Applicability of CO₂ offsetting requirements

- (a) From 1 January 2021 to 31 December 2035, the offsetting requirements of this Section shall be applicable to an aeroplane operator attributed to Maldives with international flights between States as defined in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs” that is available on the ICAO CORSIA website.
- (b) This Section shall not be applicable to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in sub-paragraphs (a) and (b) of COR.100, or until its annual CO₂ emissions exceed 0.1 per cent of total CO₂ emissions from international flights in 2020, whichever occurs earlier. This Section shall then be applicable to that new entrant in the subsequent year.

MCAR-COR.305 CO₂ offsetting requirements

(Reserved)

MCAR-COR.310 Emissions reductions from the use of CORSIA eligible fuels

- (a) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year shall compute emissions reductions 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, equal to 3.16 kg CO₂/kg fuel for Jet-A fuel / Jet-A1 fuel and 3.10 kg CO₂/kg fuel for AvGas or Jet-B fuel;

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 the table from Appendix 3;

LS_f = Life cycle emissions value for a CORSIA eligible fuel (in g CO₂e/MJ); and

LC = Baseline life cycle emissions values for aviation fuel, equal to 89 g CO₂e/MJ for jet fuel and equal to 95 g CO₂e/MJ for AvGas.

Note 1.— The ratio $\left(1 - \frac{LS_f}{LC} \right)$ is also referred to as the emissions reduction factor (ERF_f) of a CORSIA eligible fuel.

Note 2.— For each of the CORSIA eligible fuels claimed, the total mass of the neat CORSIA eligible fuel claimed in the given year y needs to be multiplied by its emissions reduction factor (ERF_y). Then the quantities are summed for all CORSIA eligible fuels.

- (b) If a Default Life Cycle Emissions value is used, then the aeroplane operator shall use the ICAO document entitled “CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels” that is available on the ICAO CORSIA website for the calculation in sub-paragraph (a).
- (c) If an Actual Life Cycle Emissions value is used, then an approved Sustainability Certification Scheme shall ensure that the methodology, as defined in the ICAO document entitled “CORSIA Methodology for Calculating Actual Life Cycle Emissions Values” that is available on the ICAO CORSIA website, has been applied correctly.

MCAR-COR.315 Total final CO₂ offsetting requirements for a given compliance period with emissions reductions from the use of CORSIA eligible fuels

- (a) The amount of CO₂ emissions required to be offset by the aeroplane operator, after taking into account emissions reductions from the use of CORSIA eligible fuels in a given compliance period from 1 January 2021 to 31 December 2035, shall be calculated by CAA as follows:

$$FOR_c = (OR_{1,c} + OR_{2,c} + OR_{3,c}) - (ER_{1,c} + ER_{2,c} + ER_{3,c})$$

where:

FOR_c = Aeroplane operator’s total final offsetting requirements in the given compliance period c ;

$OR_{y,c}$ = Aeroplane operator’s offsetting requirements in the given year y (where $y = 1, 2$ or 3) of the compliance period c ; and

$ER_{y,c}$ = Emissions reductions from the use of CORSIA eligible fuels in the given year y (where $y = 1, 2$ or 3) of the compliance period c .

- (b) If the aeroplane operator’s total final offsetting requirements during a compliance period (i.e., FOR_c) is negative, then the aeroplane operator has no offsetting requirements for the compliance period. These negative offsetting requirements shall not be carried forward to subsequent compliance periods.
- (c) The aeroplane operator’s total final offsetting requirements during a compliance period (i.e., FOR_c) shall be rounded up to the nearest tonne of CO₂.
- (d) CAA shall, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators attributed to it, inform the aeroplane operator of its total final offsetting requirements.

Section D — Emissions Units

Note.— An emissions unit represents one metric tonne of carbon dioxide equivalent.

MCAR-COR.400 Applicability of emissions units

This Section shall be applicable to an aeroplane operator who is subject to offsetting requirements in Section C.

MCAR-COR.405 Cancelling CORSIA Eligible Emissions Units

- (a) The aeroplane operator shall meet its offsetting requirements according to sub-paragraph (d) of COR.315, as calculated by CAA, by cancelling CORSIA Eligible Emissions Units in a quantity equal to its total final offsetting requirements for a given compliance period (i.e., FOR_c). 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.
- (b) To fulfil the provisions in sub-paragraph (a), the aeroplane operator shall:
1. cancel such CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in Appendix 11; and
 2. request each CORSIA Eligible Emissions Unit Programme registry to make visible on the registry's public website, information on each of the aeroplane operator's cancelled CORSIA Eligible Emissions Units for a given compliance period, as defined in Appendix 11. Such information for each cancelled CORSIA Eligible Emissions Unit shall include the consolidated identifying information in Field 5 of the table in Appendix 10, except fields 5.j, 5.k and 5.m.

Note.— “Cancel” means the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as “retirement”, “cancelled”, “cancelling” or “cancellation”.

MCAR-COR.410 Reporting emissions unit cancellation

The aeroplane operator shall report to CAA, the cancellation of CORSIA Eligible Emissions Units carried out in accordance with COR.405 to meet its total final offsetting requirements for a given compliance period, by submitting to CAA a copy of the verified Emissions Unit Cancellation Report for approval and a copy of the associated Verification Report. The Emissions Unit Cancellation Report shall contain information using the required fields defined in Appendix 10 and shall be submitted to CAA according to the timeline as defined in Appendix 11.

MCAR-COR.415 Verification of an aeroplane operator's Emissions Unit Cancellation Report

- (a) The aeroplane operator shall engage a verification body for the verification of its Emissions Unit Cancellation Report.

Note.— The aeroplane operator may choose to use the same verification body engaged for the verification of its Emissions Report, although it is not obligated to do so.

- (b) A verification body shall conduct the verification according to ISO 14064-3:2006, and the relevant requirements in Appendix 8.
- (c) If required by the verification body, the aeroplane operator shall provide access to relevant information on the cancellation of emissions units.
- (d) Following the verification of the Emissions Unit Cancellation Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and associated Verification Report to CAA in accordance with the timeline in Appendix 11.

MCAR-COR.420 Verification body and national accreditation body

- (a) A verification body shall be accredited to ISO 14065:20132 and the relevant requirements in Appendix 9 by a national accreditation body, in order to be eligible to verify the Emissions Unit Cancellation Report of an aeroplane operator.

Note.— An aeroplane operator may engage a verification body accredited in another State, subject to approval from CAA.

- (b) A national accreditation body shall be working in accordance with ISO/IEC 17011:20043.

Appendix 1

Content of an Emissions Monitoring Plan

1. INTRODUCTION

The Emissions Monitoring Plan of an aeroplane operator shall contain the information listed in Section 2 of this Appendix.

2. CONTENT OF EMISSIONS MONITORING PLANS

Note. – 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).

2.1 Aeroplane operator identification

2.1.1 Name and address of the aeroplane operator with legal responsibility.

2.1.2 Information for attributing the aeroplane operator to a State:

- a) **ICAO Designator:** ICAO Designator(s) used for air traffic control purposes, as listed in Doc 8585 — *Designators for Aircraft Operating Agencies, Aeronautical Authorities and Services*.
- b) **Air operator certificate:** If the aeroplane operator does not have an ICAO Designator, then a copy of the air operator certificate.
- c) **Place of juridical registration:** If the aeroplane operator does not have an ICAO Designator or an air operator certificate, then the aeroplane operator's place of juridical registration.

2.1.3 Details of ownership structure relative to any other aeroplane operators with international flights, including identification of whether the aeroplane operator is a parent company to other aeroplane operators with international flights, a subsidiary of another aeroplane operator(s) with international flights, and/or has a parent and or subsidiaries that are aeroplane operators with international flights.

2.1.4 If the aeroplane operator in a parent-subsidiary relationship seeks to be considered a single aeroplane operator for purposes of this Regulation, then confirmation shall be provided that the parent and subsidiary(ies) are attributed to Maldives and that the subsidiary(ies) are wholly-owned by the parent.

2.1.5 Contact information for the person within the aeroplane operator's company who is responsible for the Emissions Monitoring Plan.

2.1.6 Description of the aeroplane operator's activities (e.g. scheduled/non-scheduled, passenger/cargo/executive, and geographic scope of operations).

2.2 Fleet and operations data

2.2.1 List of the aeroplane types and type of fuel (e.g. Jet-A, Jet-A1, Jet-B, AvGas) used in aeroplanes operated for international flights at the time of submission of the Emissions Monitoring Plan, recognizing that there may be changes over time. The list shall include:

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

Note 1. — Aeroplane types are contained in Doc 8643 — Aircraft Type Designators.

Note 2. — The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify applicable aeroplane types.

- b) Type of fuel(s) used by the aeroplanes (e.g., Jet-A, Jet-A1, Jet-B, AvGas).

Note. — The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) does not need to specify the type of fuel used by aeroplanes.

2.2.2 Information used for attributing international flights to the aeroplane operator:

- a) **ICAO Designator:** List of the ICAO Designator(s) used in Item 7 of the aeroplane operator's flight plans.
- b) **Registration marks:** If the aeroplane operator does not have an ICAO Designator, then 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.

2.2.3 Procedures on how changes in the aeroplane fleet and fuel used will be tracked, and subsequently integrated in the Emissions Monitoring Plan.

2.2.4 Procedures on how the specific flights of an aeroplane will be tracked to ensure completeness of monitoring.

2.2.5 Procedures for determining which aeroplane flights are subject to the Section B, Section C, or Section D requirements.

Note. — The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify international flights, as long as all flights (i.e., domestic and international) conducted during the reporting year are entered as input into the tool.

2.2.6 List of States to where the aeroplane operator operates international flights at the time of initial submission of the Emissions Monitoring Plan.

Note. — The aeroplane operator using the estimation functionality of the ICAO CORSIA CO₂ Estimation and Reporting Tool (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.

2.2.7 Procedures for determining which international aeroplane flights are subject to CORSIA offsetting requirements.

Note. — The aeroplane operator using the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) could use the functionality of the CERT to identify flights subject to offsetting requirements in a given year of compliance as long as the aeroplane operator uses the correct version (i.e., year of compliance) of the CERT.

2.2.8 Procedures for identifying domestic flights and/or humanitarian, medical or firefighting international flights that would not be subject to Section B, Section C, or Section D requirements.

2.3 Methods and means of calculating emissions from international flights

2.3.1 Methods and means for establishing the average emissions during the 2019-2020 period

2.3.1.1 If the aeroplane operator meets the eligibility criteria in sub-paragraph (d)2 of COR.110 and chooses to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), then the following information shall be provided:

- a) An estimate of CO₂ emissions for all international flights within the applicability of Section B, Section C, or Section D requirements for 2019 with supporting information on how the estimation was calculated.
- b) The type of input method used in the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT):
 - Great Circle Distance input method; or
 - Block Time input method.

Note. – Guidance on estimating CO₂ emissions for 2019 is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

2.3.1.2 If the aeroplane operator meets the eligibility criteria in sub-paragraph (d)1 of COR.110 or chooses to use a Fuel Use Monitoring method as described in Appendix 2, then the following information shall be provided:

- a) The Fuel Use Monitoring Method that will be used:
 - Method A;
 - Method B;
 - Block-off / Block-on;
 - Fuel Uplift; or
 - Fuel Allocation with Block Hour.
- b) If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type;
- c) Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the relevant aeroplane operator documentation; and

d) The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in Appendix 2.

2.3.1.3 If the aeroplane operator is in a parent-subsidiary relationship and seeks to be considered as a single aeroplane operator for purposes of this Regulation, then it shall provide the procedures that were used for maintaining records of fuel used and emissions monitored during the 2019-2020 period of the various corporate entities. This shall be used to establish individual average emissions during the 2019- 2020 period for the parent and subsidiary (or subsidiaries).

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

2.3.2.1 If the aeroplane operator has international flights, but these are not subject to offsetting requirements, then it shall confirm whether it plans to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT) or the Fuel Use Monitoring Methods as described in Appendix 2.

2.3.2.2. If the aeroplane operator meets the eligibility criteria in sub-paragraph (e)2 of COR.110, and it chooses to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), then the following information shall be provided:

- a) An estimate of CO₂ emissions for all international flights subject to offsetting requirements for the year before the emissions monitoring is to occur (for example, an estimate of such emissions for 2020 for monitoring in 2021), as well as information on how the fuel use and CO₂ estimation was calculated.
- b) The type of input method used in the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT):
 - Great Circle Distance input method; or
 - Block Time input method.

2.3.2.3 If the aeroplane operator meets the eligibility criteria in sub-paragraph (e)1 of COR.110, or chooses to use a Fuel Use Monitoring method as described in Appendix 2, then the following information shall be provided:

- a) The Fuel Use Monitoring Method that will be used:
 - Method A;
 - Method B;
 - Block-off / Block-on;
 - Fuel Uplift; or
 - Fuel Allocation with Block Hour.
- b) If different Fuel Use Monitoring Methods are to be used for different aeroplane types, then the aeroplane operator shall specify which method applies to which aeroplane type;
- c) Information on the procedures for determining and recording fuel density values (standard or actual) as used for operational and safety reasons and a reference to the

relevant aeroplane operator documentation; and

d) The systems and procedures to monitor fuel consumption in both owned and leased aeroplane. If the aeroplane operator has chosen the Fuel Allocation with Block Hour method, information shall be provided on the systems and procedures used to establish the average fuel burn ratios as described in Appendix 2.

2.3.2.4 If the aeroplane operator is using a Fuel Use Monitoring Method, as defined in Appendix 2, it shall state whether it plans to use the ICAO CORSIA CERT for international flights that are subject to emissions monitoring but not offsetting requirements. If so, the aeroplane operators shall also state which input method into the ICAO CORSIA CERT is being used (i.e., Great Circle Distance input method, or Block Time input method).

2.4 Data management, data flow and control

2.4.1 The aeroplane operator shall 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. 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 CAA when there are material changes;
- f) procedures for providing notice in the Emissions Report of non-material changes that require the attention of the CAA and
- g) a data flow diagram summarizing the systems used to record and store data associated with the monitoring and reporting of CO₂ emissions.

Appendix 2

Fuel Use Monitoring Methods

1. INTRODUCTION

Note. — The procedures specified in this Appendix are concerned with the monitoring of fuel use by aeroplane operators. The methods proposed are representative of the most accurate established practices.

Any equivalent procedures to those contained in this Appendix shall only be allowed after prior application to and approval by CAA.

2. FUEL USE MONITORING METHODS

2.1 The aeroplane operator, with the exception of an aeroplane operator eligible to use the ICAO CORSIA CO₂ Estimation and Reporting Tool (CERT), shall 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.

2.2 Method A

2.2.1 The aeroplane operator shall use the following formula to compute fuel use according to Method A:

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

where:

- F_N = Fuel used for the flight under consideration (=flight N) determined using Method A (in tonnes);
- T_N = Amount of fuel contained in aeroplane tanks once fuel uplifts for the flight under consideration (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).

Note 1. — See sub-paragraphs (e)3 and (e)4 of COR.110 for requirements on fuel density values.

Note 2. — Fuel uplift U_{N+1} is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

Note 3. — 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

subsequent flight (i.e., flight N_{+1}). This is of particular importance when a domestic flight is followed by an international flight, or vice versa. In order to avoid data gaps it is therefore recommended that the Block-off on fuel or the amount of fuel in the tank after all fuel uplifts for a flight 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.

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

2.2.3 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}) shall 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.

2.3 Method B

2.3.1 The aeroplane operator shall use the following formula to compute fuel use according to Method B:

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

where:

- 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).

Note 1. — See sub-paragraphs (a) and (b) of COR.115 for requirements on fuel density values.

Note 2. — Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

Note 3. — 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, 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 aeroplane which are used for international flights. For the same reasons, fuel uplift data for all flights of those aeroplane should be collected, before deciding which flights are international.

2.3.2 The aeroplane operator performing on an ad-hoc basis flights attributed to another

aeroplane operator shall provide to the latter the fuel measurement values according to the Block-off / Block-on method.

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

2.4 Block-off / Block-on

2.4.1 The aeroplane operator shall use the following formula to compute fuel use according to the Block-off / Block-on Method:

$$F_N = T_N - R_N$$

where:

- F_N = Fuel used for the flight under consideration (=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
- R_N = Amount of fuel remaining in aeroplane tanks at Block-on of the flight under consideration i.e., flight N (in tonnes).

2.5 Fuel Uplift

2.5.1 For flights with a fuel uplift unless the subsequent flight has no uplift, the aeroplane operator shall use the following formula to compute fuel use according to the Fuel Uplift Method:

$$F_N = U_N$$

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 density value (in tonnes).

Note 1. — See sub-paragraphs (a) and (b) of COR.115 for requirements on fuel density values.

2.5.2 For flight(s) without a fuel uplift (i.e., flight $N+1$, ..., flight $N+n$), the aeroplane operator shall use the following formula to allocate fuel use from the prior fuel uplift (i.e., from flight N) proportionally to block hour:

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

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

where:

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 (in tonnes);

...

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);

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).

Note. — Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

2.6 Fuel Allocation with Block Hour

2.6.1 Computation of average fuel burn ratios

2.6.1.1 For an aeroplane operator which can clearly distinguish between international and domestic fuel uplifts, the aeroplane operator shall 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:

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

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 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).

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

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

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

2.6.1.3 An aeroplane operator specific average fuel burn ratios shall be calculated on a yearly basis by using the yearly data from the actual reporting year. The average fuel burn ratios shall be reported, for each aeroplane type, in the aeroplane operator's Emissions Report.

Note 1. — See sub-paragraphs (a) and (b) of COR.115 for requirements on fuel density values.

Note 2. — Aeroplane types are contained in Doc 8643 — Aircraft Type Designators.

2.6.2 Computation of fuel use for individual flights

2.6.2.1 The aeroplane operator shall 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:

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

where:

- F_N = Fuel allocated to the international flight under consideration (i.e., flight N) using the Fuel Allocation Block Hour method (in tonnes);
- $AFBR_{AO, AT}$ = Average fuel burn ratios for aeroplane operator (AO) and aeroplane type (AT) (in tonnes per hour); and
- $BH_{AO, AT, N}$ = Block hour for the international flight under consideration (=flight N) for aeroplane operator (AO) and aeroplane type (AT) (in hours).

Note 1. — Fuel uplift is determined by the measurement by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight.

Note 2. — 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.

Note 3. — Average fuel burn ratio (AFBR) based on all flights for a reporting year and rounded to at least three decimal places.

2.6.2.2 A verification body shall cross-check whether the emissions reported are reasonable in comparison to other fuel related data of the aeroplane operator.

Appendix 3

Content of an Emissions Report from Aeroplane Operator to State

Field #	Data Field	Details
Field 1	Aeroplane operator information	1.a Name of aeroplane operator 1.b Detailed contact information of aeroplane operator 1.c Name of a point of contact 1.d Method and identifier used to attribute an aeroplane operator to Maldives in accordance with sub-paragraph (a) of COR.015. 1.e State
Field 2	Reference details of aeroplane operator Emissions Monitoring Plan	2 Reference to the Emissions Monitoring Plan that is the basis for emissions monitoring that year <i>Note. - CAA may require providing reference to updated Emissions Monitoring Plan, if applicable.</i>
Field 3	Information to identify the verification body and Verification Report	3.a Name and contact information of the verification body 3.b Verification Report to be a separate report from aeroplane operator’s Emissions Report
Field 4	Reporting year	4 Year during which emissions were monitored
Field 5	Type and mass of fuel(s) used	5.a Total fuel mass per type of fuel: <ul style="list-style-type: none"> • Jet-A (in tonnes) • Jet-A1 (in tonnes) • Jet-B (in tonnes) • AvGas (in tonnes) <i>Note 1. – Above totals to include CORSIA eligible fuels.</i> <i>Note 2.- The aeroplane operator using the ICAO CORSIA CERT, does not need to report Field 5.</i>

Field 6	Total number of international flights during the reporting period	6.a Total number of international flights, subject to Section B, Section C, or Section D requirements, during the reporting period. <i>Note. - Total (sum of values from Field 7)</i>
Field 7	Number of international flights per State pair or aerodrome pair	7.a Number of international flights, subject to Section B, Section C, or Section D requirements, per State pair (no rounding); or 7.b Number of international flights per aerodrome pair (no rounding).
Field 8	CO ₂ emissions per aerodrome pair or State pair	8.a CO ₂ emissions from international flights, subject to Section B, Section C, or Section D requirements, per State pair (in tonnes); or 8.b CO ₂ emissions from international flights, subject to Section B, Section C, or Section D requirements, per aerodrome pair (in tonnes).
Field 9	Scale of data gaps	9.a Per cent of data gaps (according to criteria defined in sub-paragraph (b) of COR.160 and rounded to the nearest 0.1%) 9.b Reason for data gaps if per cent of data gaps exceeds the threshold defined in sub-paragraph (b) of COR.160
Field 10	Aeroplane information	10.a List of aeroplane types 10.b Aeroplane identifiers used in flight plans' Item 7 during the year for all international flights. Where the identifier is based on an ICAO Designator, only the ICAO Designator is to be reported 10.c Information on leased aeroplanes 10.d Average fuel burn ratio (AFBR) for each aeroplane type under 10.a in line with Doc 8643 — Aircraft Type Designator (in tonnes per hour to 3 decimal places) <i>Note: - 10.d is only required if the aeroplane operator is using the Fuel Allocation with Block Hour method, as defined in Appendix 2.</i>
Field 11	Eligibility for and use of the ICAO CORSIA CO ₂ Estimation and Reporting Tool (CERT) as per Division B1 of Section B	11.a Version of the ICAO CORSIA CERT used 11.b Scope of use of the ICAO CORSIA CERT i.e., on all flights or only on the international flights not subject to offsetting requirements

<p>Field 12</p> <p><i>Note.- If emissions reductions from the use of CORSIA eligible fuel are claimed, see Appendix 4 for supplementary information that is to be provided with the aeroplane operator's Emissions Report.</i></p>	<p>CORSIA eligible fuel claimed</p>	<p>12.a Fuel type (i.e., type of fuel, feedstock and conversion process)</p> <p>12.b Total mass of the neat CORSIA eligible fuel claimed (in tonnes) per fuel type</p>
	<p>Emissions information (per fuel type)</p>	<p>12.c Approved Life Cycle Emissions values</p> <p>12.d Emissions reductions claimed from a CORSIA eligible fuel</p>
	<p>Emissions reductions (total)</p>	<p>12.e Total emissions reductions claimed from the use of all CORSIA eligible fuels (in tonnes)</p> <p><i>Note. – During the 2019-2020 period, fields 12.a to 12.e are not required as the applicability of CORSIA offsetting requirements starts on 1 January 2021 i.e., there are no offsetting requirements and no emissions reductions from the use of CORSIA eligible fuels during the 2019-2020 period.</i></p>
<p>Field 13</p>	<p>Total CO₂ emissions</p>	<p>13.a Total CO₂ emissions (based on total mass of fuel in tonnes from Field 5 and reported in tonnes)</p> <p>13.b Total CO₂ emissions from flights subject to offsetting requirements (in tonnes)</p> <p>13.c Total CO₂ emissions from international flights, subject to Section B, Section C, or Section D requirements. and that are not subject to offsetting requirements (in tonnes)</p> <p><i>Note. – During the 2019-2020 period, only fields 13.a is required as the applicability of CORSIA offsetting requirements starts on 1 January 2021 i.e., there are no State pairs subject to offsetting requirements during the 2019-2020 period.</i></p>

Appendix 4

Supplementary Information to an Aeroplane Operator’s Emissions Report if Emissions Reductions from the Use of Each CORSIA Eligible Fuel Being Claimed

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	2.a Name of producer of the neat CORSIA eligible fuel 2.b Contact information of the producer of the neat CORSIA eligible fuel
Field 3	Fuel Production	3.a Production date of the neat CORSIA eligible fuel 3.b Production location of the neat CORSIA eligible fuel 3.c Batch number of each batch of neat CORSIA eligible fuel 3.d Mass of each batch of neat CORSIA eligible fuel produced
Field 4	Fuel type	4.a Type of fuel (i.e., Jet-A, Jet-A1, Jet-B, AvGas) 4.b Feedstock used to create the neat CORSIA eligible fuel 4.c Conversion process used to create the neat CORSIA eligible fuel
Field 5	Fuel Purchased	5.a Proportion of neat CORSIA eligible fuel batch purchased (rounded to the nearest %) <i>Note. - If less than an entire batch of CORSIA eligible fuel is purchased.</i> 5.b Total mass of each batch of neat CORSIA eligible fuel purchased (in tonnes) 5.c Mass of neat CORSIA eligible fuel purchased (in tonnes)

		<i>Note. — Field 5.c is equal to the total for all batches of CORSIA eligible fuels reported in Field 5.b.</i>
Field 6	Evidence that fuel satisfies the CORSIA Sustainability Criteria	i.e., valid sustainability certification document
Field 7	Life cycle emissions values of the CORSIA eligible fuel	<p>7.a Default or Actual Life Cycle Emissions Value (LSf) for given CORSIA eligible fuel f, which is equal to the sum of 7.b and 7.c (in g CO₂e/MJ rounded to the nearest whole number)</p> <p>7.b Default or Actual Core Life Cycle Assessment (LCA) value for given CORSIA eligible fuel f (in g CO₂e/MJ rounded to the nearest whole number)</p> <p>7.b Default Induced Land Use Change (ILUC) value for given CORSIA eligible fuel f (in g CO₂e/MJ rounded to the nearest whole number)</p>
Field 8	Intermediate purchaser	<p>8.a Name of the intermediate purchaser</p> <p>8.b Contact information of the intermediate purchaser</p> <p><i>Note. — 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 (e.g., 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.</i></p>
Field 9	Party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender	<p>9.a Name of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p> <p>9.b Contact information of party responsible for shipping of the neat CORSIA eligible fuel to the fuel blender</p>

Field 10	Fuel Blender	<p>10.a Name of the party responsible for blending neat CORSIA eligible fuel with aviation fuel</p> <p>10.b Contact information of the party responsible for blending neat CORSIA eligible fuel with aviation fuel</p>
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)	<i>Note. - This number may differ from the number in Field 5.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).</i>
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 (e.g., the subsequent Certificate of Analysis of the blended fuel)	
Field 16	Mass of neat CORSIA eligible fuel claimed (in tonnes)	<i>Note. - This number may differ from the number in Field 5.c in cases where only a portion of a batch or batches are claimed by the aeroplane operator.</i>

Appendices 5, 6, 7 (reserved)

Appendix 8

Requirements for Conducting the Verification

The verification team shall conduct the verification according to ISO 14064-3:2006, and the following additional requirements.

3.1 Level of assurance (ISO 14064-3:2006 section 4.3.1)

A reasonable level of assurance shall be required for all verifications under this Regulation.

3.2 Objectives (ISO 14064-3:2006 section 4.3.2)

3.2.1 When conducting the verification of an Emissions Report, the verification body shall 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 this Regulation 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 subparagraph (b) of COR.020, 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 from the use of CORSIA eligible fuels over the period of the reporting period in accordance with this Regulation.

3.2.2 When conducting the verification of an Emissions Unit Cancellation Report, the verification body shall perform sufficient procedures to conclude whether:

- a) the aeroplane operator has accurately reported cancellations of its CORSIA

Eligible Emissions Units in accordance with this Regulation;

- b) the stated number of cancelled CORSIA Eligible Emissions Units is sufficient for meeting the aeroplane operator's total final offsetting requirements associated with the relevant compliance period, after accounting for any claimed emissions reductions from the use of CORSIA eligible fuels, and the aeroplane operator can demonstrate sole right of use to such cancelled CORSIA Eligible Emissions Units; and
- c) the eligible emissions units cancelled by the aeroplane operator to meet its offsetting requirements under this Regulation have not been used by the aeroplane operator to offset any other emissions.

3.3 Scope (ISO 14064-3:2006 section 4.3.4)

3.3.1 When conducting the verification of an Emissions Report, the scope of the verification shall reflect the period of time and information covered by the report and the CORSIA eligible fuels claim(s) where applicable. This includes:

- a) CO₂ emissions from aeroplane fuel monitoring methods, calculated in accordance with Division B1 of Section B; and
- b) Emissions reductions from the use of CORSIA eligible fuel(s).

3.3.2 The scope of the verification of the CORSIA eligible fuel claim(s) in the Emissions Report shall include the following:

- a) Any internal aeroplane operator procedures for CORSIA eligible fuels, including aeroplane operator controls to ensure the claimed CORSIA eligible fuels satisfies the CORSIA Sustainability Criteria;
- b) Checks for double claiming are limited to the specific aeroplane operator. Any findings outside of this scope are not relevant for the verification statement, however they should still be included in the Verification Report for further consideration by CAA;
- 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 fuels claim is considered either inappropriate or insufficient, further information should be sought directly from the fuel producer with direct access facilitated through the aeroplane operator.

3.3.3 When conducting the verification of an Emissions Unit Cancellation Report, the scope of the verification shall reflect the period of time and information covered by the report and the verification body shall confirm that the cancelled eligible emissions units used to meet the aeroplane operator's offsetting requirements under this Regulation have not been used to offset any other emissions.

3.4 Materiality (ISO 14064-3:2006 section 4.3.5)

3.4.1 When conducting the verification of an Emissions Report, the verification body shall apply the following materiality thresholds:

- a) of 2 per cent for aeroplane operators with annual emissions on international flights subject to Section B, Section C, or Section D requirements above 500 000 tonnes; and
- b) of 5 per cent for aeroplane operators with annual emissions on international flights subject to Section B, Section C, or Section D requirements equal or less than 500 000 tonnes of CO₂.

3.4.2 When conducting the verification of an Emissions Report, the over and understatements in 3.4.1 shall be allowed to balance out in both cases.

3.5 General (ISO 14064-3:2006 section 4.4.1)

Prior to the development of the verification approach, the verification body shall 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 information¹. Depending on the information obtained during the verification, the verification body shall revise the risk assessment and modify or repeat the verification activities to be performed.

3.6 Validation or verification plan (ISO 14064-3:2006 section 4.4.2)

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

3.6.2 The verification plan shall 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.

3.7 Sampling plan (ISO 14064-3:2006 section 4.4.3)

3.7.1 The Emissions Report sampling plan shall include the following:

- a) number and type of records and evidence to be examined;
- b) methodology used to determine a representative sample; and

¹ Definitions of 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).

- c) justification for the selected methodology.

3.7.2 When conducting the verification of an Emissions Unit Cancellation Report, the verification body shall not rely on sampling.

3.8 Assessment of GHG data and information (ISO 14064-3:2006 section 4.6)

3.8.1 The verification team shall confirm that the Emissions Report data has been collected in accordance with the approved Emissions Monitoring Plan and monitoring requirements specified in this Regulation.

3.8.2 In accordance with the Emissions Report sampling plan, the verification body shall carry out substantive data testing consisting of analytical procedures and data verification to assess the plausibility and completeness of data. The verification team shall, 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.

3.8.3 Depending on the outcome of Emissions Report data testing and assessment, the assessment of risk, verification and sampling plans shall be amended, where necessary.

3.9 Evaluation of the GHG assertion (ISO 14064-3:2006 section 4.8)

3.9.1 The verification body shall 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 CAA.

3.9.2 The independent review, whose scope includes the complete verification process, shall be recorded in the internal verification documentation.

3.9.3 The independent review shall be performed to ensure that the verification process has been conducted in accordance with ISO 14065:2013, ISO 14064-3:2006 and this Regulation, and that the evidence gathered is appropriate and sufficient to enable the verification body to issue a Verification Report with reasonable assurance.

3.10 Validation and verification statement (ISO 14064-3:2006 section 4.9)

3.10.1 The verification body shall submit a copy of the Verification Report to the aeroplane operator. Upon authorization by the aeroplane operator, the verification body shall forward a copy of the Verification Report together with the Emissions Report, the Emissions Unit Cancellation Report, or both, to CAA. The Verification Report shall 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 (on-site vs 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(s) 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 this Regulation;
- m) non-conformities and misstatements identified (including a description of how these have been resolved);
- n) conclusions on data quality and materiality;
- o) conclusions on the verification of the Emissions Report;
- p) conclusions on the verification of the Emissions Unit Cancellation Report;
- q) justifications for the verification opinion made by the verification body;
- r) results of the independent review and the name of the independent reviewer;
and
- s) concluding verification statement.

3.10.2 When conducting the verification of an Emissions Unit Cancellation Report, only 3.10.1 (a), (b), (c), (d), (f), (g), (h), (m), (p), (q), (r) and (s) shall be applicable.

3.10.3 The verification body shall provide a conclusion on each of the verification objectives listed in 3.2, as applicable, in the concluding verification statement.

3.10.4 When conducting the verification of an Emissions Report or an Emissions Unit Cancellation Report, the verification body shall choose between two types of verification opinion statements, either 'verified as satisfactory' or 'verified as not satisfactory'. If the report includes non-material misstatements and / or non-material non-conformities, the report shall be 'verified as satisfactory with comments', specifying the misstatements and non-conformities. If the report contains material misstatements and / or 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, then the report shall be 'verified as not satisfactory'.

3.11 Validation or verification records (ISO 14064-3:2006 section 4.10)

3.11.1 On request of CAA, the verification body shall disclose the internal verification documentation on a confidential basis to CAA.

3.11.2 Where issues that may render a previously issued verification statement invalid or inaccurate are brought to the attention of the verification body, then it shall notify CAA.

Appendix 9

Requirements for a Verification Body

1. INTRODUCTION

Note — The procedures specified in this Appendix are concerned with the verification requirements in Division B3 of Section B of this Regulation.

2. VERIFICATION BODY

2.1 The verification body shall be accredited to ISO 14065:2013, and meet the following additional requirements in order to be eligible to verify the Emissions Report, and the Emissions Unit Cancellation Report where applicable, of an aeroplane operator.

Note — The following documents should be used as normative references that provide guidance for the application of this Regulation:

- a) *Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA);*
- b) *The International Accreditation Forum (IAF) document entitled, “IAF Mandatory Document for the Application of ISO 14065:2013 (IAF MD 6:2014)”;* and
- c) *The International Organization for Standardization (ISO) document entitled, “ISO 14066:2011 Greenhouse gases – Competence requirements for greenhouse gas validation team and verification teams”.*

2.2 Avoidance of conflict of interest (ISO 14065:2013 section 5.4.2)

2.2.1 If the leader of the verification team undertakes six annual verifications for one aeroplane operator, then the leader of the verification team shall take a three consecutive year break from providing verification services to that same aeroplane operator. The six year maximum period includes any greenhouse gas verifications performed for the aeroplane operator prior to it requiring verification services under this Regulation.

2.2.2 The verification body, and any part of the same legal entity, shall not be an aeroplane operator, the owner of an aeroplane operator or owned by an aeroplane operator.

2.2.3 The verification body, and any part of the same legal entity, shall 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.

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

2.2.5 The verification body shall not take over any delegated activities from the aeroplane

operator with regard to the preparation of the Emissions Monitoring Plan, the Emissions Report (including monitoring of fuel use and calculation of CO₂ emissions) and the Emissions Unit Cancellation Report.

2.2.6 To enable an assessment of impartiality and independence by the national accreditation body, the verification body shall document how it relates to other parts of the same legal entity.

2.3 Management and personnel (ISO 14065:2013 section 6.1)

2.3.1 The verification body shall 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 paragraphs 2.4, 2.5 and 2.6 of this Appendix.

2.3.2 The verification body shall maintain records to demonstrate the competency of the verification team and personnel in accordance with paragraph 2.4 of this Appendix.

2.4 Competencies of personnel (ISO 14065:2013 section 6.2)

The verification body shall:

- 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, at a minimum, includes 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 continual professional development and training for verifiers to maintain and/or develop competencies; and
- e) conduct regular evaluations of the competence assessment process to ensure that it continues to be relevant for this Regulation.

2.5 Validation or verification team knowledge (ISO 14065:2013 section 6.3.2)

2.5.1 The verification team as a whole, and the independent reviewer, shall demonstrate knowledge of:

- a) the requirements as outlined in this Regulation, the Assembly Resolution A39-3, the Environmental Technical Manual (Doc 9501), Volume IV – *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, and any public ICAO explanatory material;
- b) the verification requirements as outlined in this Regulation, 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 as outlined in this Regulation and the Assembly

Resolution A39-3;

- d) the monitoring requirements as outlined in this Regulation; and
- e) the national requirements in addition to the provisions set out in this Regulation.

2.5.2 When conducting the verification of an Emissions Unit Cancellation Report, only 2.5.1 (a), (b) and (e) shall be applicable.

2.6 Validation or verification team technical expertise (ISO 14065:2013 section 6.3.3)

2.6.1 The verification team as a whole, and the independent reviewer, shall demonstrate knowledge in 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 CO₂ emissions estimate;
- e) CO₂ emissions quantification methodologies as outlined in this Regulation, including assessment of Emissions Monitoring Plans;
- f) fuel use monitoring and measurement devices, and related procedures for monitoring of 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 quality management 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 this Regulation, including certification scopes; and
- j) basic knowledge of greenhouse gas markets and emissions units programme registries.

2.6.2 Evidence of the above competencies shall include proof of relevant professional experience, complemented by appropriate training and education credentials.

2.6.3 When conducting the verification of an Emissions Report, 2.6.1 (a) to (i) shall be applicable.

2.6.4 When conducting the verification of an Emissions Unit Cancellation Report, only 2.6.1 (g) and (j) shall be applicable.

2.7 Validation or verification team data and information auditing (ISO 14065:2013 section 6.3.4)

2.7.1 The verification team as a whole shall 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.

2.7.2 Evidence of data and information auditing expertise and competencies shall include previous professional experience in auditing and assurance activities, complemented by appropriate training and education credentials.

2.8 Use of contracted validators and verifiers (ISO 14065:2013 section 6.4)

The verification body shall document roles and responsibilities of the verification personnel, including contracted persons involved in the verification activity.

2.9 Outsourcing (ISO 14065:2013 section 6.6)

2.9.1 The verification body shall not outsource the final decision on the verification and the issuance of the verification statement.

2.9.2 The independent review shall only be outsourced as long as the outsourced service is appropriate, competent, and covered by the accreditation.

2.10 Confidentiality (ISO 14065:2013 section 7.3)

The verification body shall ensure it has the express consent of the aeroplane operator prior to submission of the verified Emissions Report, the Emissions Unit Cancellation Report where applicable, and the Verification Report to CAA. The mechanism for authorizing this consent shall be specified in the contract between the verification body and aeroplane operator.

2.11 Records (ISO 14065:2013 section 7.5)

The verification body shall keep records on the verification process for a minimum of ten years, including:

- a) client's Emissions Monitoring Plan, Emissions Report and Emissions Unit Cancellation Report where applicable;
- 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.

2.12 Agreement (ISO 14065:2013 section 8.2.3)

The contract between verification body and aeroplane operator shall specify the conditions for verification by stating:

- a) scope of verification, verification objectives, level of assurance, materiality threshold and relevant verification standards (ISO 14065, ISO 14064-3, this Regulation 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 have to 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 national accreditation body's assessors;
- f) requirement of the aeroplane operator to authorize the release of the Emissions Report, the Emissions Unit Cancellation Report, where applicable, and the Verification Report by the verification body to CAA; and
- g) liability coverage.

Appendix 10

Emissions Unit Cancellation Report from aeroplane operator to State

Field #	Data Field	Details
Field 1	Aeroplane operator information	1.a Name of aeroplane operator 1.b Detailed contact information of aeroplane operator 1.c Name of a point of contact 1.d Unique identifier by which an aeroplane operator is attributed to Maldives in accordance with sub-paragraph (a) of COR.015. 1.e State
Field 2	Compliance period years reported	2. Year(s) in the reported compliance period for which offsetting requirements are reconciled in this report
Field 3	Aeroplane operator’s total final offsetting requirements	3. Aeroplane operator’s total final offsetting requirements (in tonnes), as informed by CAA
Field 4	Total quantity of emissions units cancelled	4. Total quantity of emissions units cancelled to reconcile the total final offsetting requirements in Field 3
Field 5	Consolidated identifying information for cancelled emissions units	For each batch of cancelled emissions units (batch defined as a contiguous quantity of serialized emissions units), identify the following: 5.a Quantity of emissions units cancelled; 5.b Start of serial numbers; 5.c End of serial numbers; 5.d Date of cancellation; 5.e Eligible emissions unit programme; 5.f Unit type;

		<p>5.g Host country;</p> <p>5.h Methodology¹;</p> <p>5.i Demonstration of unit date eligibility;</p> <p>5.j Programme-designated registry name;</p> <p>5.k Unique identifier for registry account to which the batch was cancelled;</p> <p>5.l Aeroplane operator in whose name the unit was cancelled; and</p> <p>5.m The unique identifier for the registry account from which the cancellation was initiated.</p>
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Note.— CAA may expand on this list to include additional or more detailed data from aeroplane operators registered in Maldives.

Appendix 11

Compliance Periods and Timeline

1. 2019-2020 period

<i>Timeline</i>	<i>Activity</i>
1 January 2020 to 31 December 2020	The aeroplane operator should have monitored CO ₂ emissions for 2020 from international flights.
1 January 2020 to 31 May 2020	The aeroplane operator should have compiled 2019 CO ₂ emissions data to be verified by a verification body.
31 May 2020	The aeroplane operator and the verification body should both have independently submitted, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2019 to CAA.

2. 2021-2023 period

<i>Timeline</i>	<i>Activity</i>
1 January 2021 to 31 December 2021	The aeroplane operator shall monitor CO ₂ emissions for 2021 from international flights.
1 January 2021 to 31 May 2021	The aeroplane operator shall compile 2020 CO ₂ emissions data to be verified by a verification body. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
31 May 2021	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2020 to CAA.
1 January 2022 to 31 December 2022	The aeroplane operator shall monitor CO ₂ emissions for 2022 from international flights.
1 January 2022 to 30 April 2022	The aeroplane operator shall compile 2021 emissions data to be verified by a verification body. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>

30 April 2022	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2021 to CAA.
1 January 2023 to 31 December 2023	The aeroplane operator shall monitor CO ₂ emissions for 2023 from international flights.
1 January 2023 to 30 April 2023	The aeroplane operator shall compile 2022 emissions data to be verified by a verification body.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2023	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2022 to CAA.

Note 1. — The time for verification of the aeroplane operator’s Emissions Report is shorter during the 2021-2023 period than the 2019-2020 period.

Note 2.— During the 2021-2023 period, CAA may determine the basis of the aeroplane operator offsetting requirements.

3. 2024-2026 period

<i>Timeline</i>	<i>Activity</i>
1 January 2024 to 31 December 2024	The aeroplane operator shall monitor CO ₂ emissions for 2024 from international flights.
1 January 2024 to 30 April 2024	The aeroplane operator shall compile 2023 emissions data to be verified by a verification body.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2024	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2023 to CAA.
1 January 2025 to 31 December 2025	The aeroplane operator shall monitor CO ₂ emissions for 2025 from international flights.

<p>31 January 2025 or 60 days after CAA informs aeroplane operators of their total final offsetting requirements for the 2021- 2023 period, whichever date comes later</p>	<p>The aeroplane operator shall cancel emissions units for compliance during the 2021 to 2023 period.</p>
<p>7 February 2025</p>	<p>The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2021-2023 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).</p>
<p>1 December 2024 to 30 April 2025</p>	<p>The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2021-2023 period to be verified by a verification body.</p>
<p>1 January 2025 to 30 April 2025</p>	<p>The aeroplane operator shall compile 2024 emissions data to be verified by a verification body.</p>
	<p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
<p>30 April 2025</p>	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2024 to CAA.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2021-2023 period to CAA.</p>
<p>1 January 2026 to 31 December 2026</p>	<p>The aeroplane operator shall monitor CO₂ emissions for 2026 from international flights.</p>
<p>1 January 2026 to 30 April 2026</p>	<p>The aeroplane operator shall compile 2025 emissions data to be verified by a verification body.</p>
	<p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
<p>30 April 2026</p>	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2025 to CAA.</p>

4. 2027-2029 period

<i>Timeline</i>	<i>Activity</i>
1 January 2027 to 31 December 2027	The aeroplane operator shall monitor CO ₂ emissions for 2027 from international flights.
1 January 2027 to 30 April 2027	The aeroplane operator shall compile 2026 emissions data to be verified by a verification body. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2027	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2026 to CAA.
1 January 2028 to 31 December 2028	The aeroplane operator shall monitor CO ₂ emissions for 2028 from international flights.
31 January 2028 or 60 days after CAA informs aeroplane operators of their total final offsetting requirements for the 2024- 2026 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2024 to 2026 period.
7 February 2028	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2024-2026 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).
1 December 2027 to 30 April 2028	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2024-2026 period to be verified by a verification body.
1 January 2028 to 30 April 2028	The aeroplane operator shall compile 2027 emissions data to be verified by a verification body. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>

30 April 2028	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2027 to CAA.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2024-2026 compliance period to CAA.</p>
1 January 2029 to 31 December 2029	The aeroplane operator shall monitor CO ₂ emissions for 2029 from international flights.
1 January 2029 to 30 April 2029	<p>The aeroplane operator shall compile 2028 emissions data to be verified by a verification body.</p> <p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
30 April 2029	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2028 to CAA.

5. 2030-2032 period

<i>Timeline</i>	<i>Activity</i>
1 January 2030 to 31 December 2030	The aeroplane operator shall monitor CO ₂ emissions for 2030 from international flights.
1 January 2030 to 30 April 2030	<p>The aeroplane operator shall compile 2029 CO₂ emissions data to be verified by a verification body.</p> <p>Recommendation.— <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i></p>
30 April 2030	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2029 to CAA.

1 January 2031 to 31 December 2031	The aeroplane operator shall monitor CO ₂ emissions for 2031 from international flights.
31 January 2031 or 60 days after CAA informs aeroplane operators of their total final offsetting requirements for the 2027-2029 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2027 to 2029 period.
7 February 2031	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2027-2029 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).
1 December 2030 to 30 April 2031	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2027-2029 period to be verified by a verification body.
1 January 2031 to 30 April 2031	The aeroplane operator shall compile 2030 emissions data to be verified by a verification body.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2031	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2030 to CAA.</p> <p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2027-2029 period to CAA.</p>
1 January 2032 to 31 December 2032	The aeroplane operator shall monitor CO ₂ emissions for 2032 from international flights.
1 January 2032 to 30 April 2032	The aeroplane operator shall compile 2031 emissions data to be verified by a verification body.

	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2032	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2031 to CAA.

6. 2033-2035 period

<i>Timeline</i>	<i>Activity</i>
1 January 2033 to 31 December 2033	The aeroplane operator shall monitor CO ₂ emissions for 2033 from international flights.
1 January 2033 to 30 April 2033	The aeroplane operator shall compile 2032 emissions data to be verified by a verification body. Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2033	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2032 to CAA.
1 January 2034 to 31 December 2034	The aeroplane operator shall monitor CO ₂ emissions for 2034 from international flights,.
31 January 2034 or 60 days after CAA informs aeroplane operators of their total final offsetting requirements for the 2030- 2032 period, whichever date comes later	The aeroplane operator shall cancel emissions units for compliance during the 2030 to 2032 period.
7 February 2034	The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2030-2032 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).
1 December 2033 to 30 April 2034	The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2030-2032 period to be verified by a verification body.

1 January 2034 to 30 April 2034	The aeroplane operator shall compile 2033 emissions data to be verified by a verification body.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2034	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2033 to CAA. The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2030-2032 compliance period to CAA.
1 January 2035 to 31 December 2035	The aeroplane operator shall monitor CO ₂ emissions for 2035 for international flights.
1 January 2035 to 30 April 2035	The aeroplane operator shall compile 2034 emissions data to be verified by a verification body.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2035	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2034 to CAA.

To complete the period of 2033-2035, aeroplane operators shall comply with the requirements according to the following timeline, where applicable.

<i>Timeline</i>	<i>Activity</i>
1 January 2036 to 30 April 2036	The aeroplane operator shall compile 2035 emissions data to be verified by a verification body.
	Recommendation. — <i>The aeroplane operator should submit its Emissions Report for verification as soon as possible after completing its Emissions Report.</i>
30 April 2036	The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Report and associated Verification Report for 2035 to CAA

<p>31 January 2037 or 60 days after CAA informs aeroplane operators of their total final offsetting requirements for the 2033- 2035 period, whichever date comes later</p>	<p>The aeroplane operator shall cancel emissions units for compliance during the 2033-2035 period.</p>
<p>7 February 2037</p>	<p>The aeroplane operator shall request that their cancellation of Eligible Emissions Units for the 2033-2035 period is communicated on the respective Eligible Emissions Units Programme registry (or registries) public website(s).</p>
<p>1 December 2036 to 30 April 2037</p>	<p>The aeroplane operator shall compile their Emissions Unit Cancellation Report covering the 2033-2035 period to be verified by a verification body.</p>
<p>30 April 2037</p>	<p>The aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, the verified Emissions Unit Cancellation Report and associated Verification Report for the 2033-2035 compliance period to CAA.</p>