

# CARBON OFFSETTING AND REDUCTION SCHEME FOR INTERNATIONAL AVIATION (CORSA)



NSF International is now a verification body for the Carbon Offsetting and Reduction for International Aviation (CORSA) program, administered by the International Civil Aviation Organization (ICAO). NSF offers verification services to airplane operators around the world using both English and French as working languages.

CORSA is a key element of ICAO's strategy for achieving carbon-neutral growth from 2020 onwards. CORSA establishes mandatory annual reporting of airplane emissions and allows airplane operators to use emissions units from the carbon market to offset the amount of CO<sub>2</sub> emissions that cannot be reduced through the use of technological and operational improvements and/or sustainable aviation fuels.

## WHO NEEDS TO REPORT?

Airplane operators are subject to CORSA if they fly planes with a take-off mass greater than 5,700 kg (typically any airplane greater than 8 passengers) on international routes and emit more than 10,000 metric tons of CO<sub>2</sub> per year from those flights. This is equivalent to one daily round-trip per day in a medium-sized airplane to a single international destination. Affected operators include airlines, cargo carriers, business airplane operators, etc. Humanitarian, medical, and firefighting flights are exempt from CORSA requirements.

## TIMING AND DEADLINES

It is important to note that all States whose airplane operators undertake international flights need to implement a monitoring, reporting and verification (MRV) system for CO<sub>2</sub> emissions from international flights starting from 1 January 2019.

CORSA's carbon offsetting scheme has three phases:

1. **Pilot Phase (2021-2023)** – Voluntary
2. **First Phase (2024-2026)** – Voluntary
3. **Second Phase (2027-2035)** – Applies to all ICAO Member States

Airplane operators have until May 31 in 2020 and 2021 to submit Emission Reports and Verification Reports to their State authorities. From 2022 onward, the deadline for submitting these reports advances to April 30.



## OFFSETTING REQUIREMENTS

After each year of the CORSIA pilot phase (2021-2023), each airplane operator is notified in November by its State authority of its offsetting requirements for the prior year. By January 31, 2025, airplane operators are obliged to have cancelled emissions units equivalent to their offsetting requirements during the 2021-2023 pilot phase years. In 2025 the airplane operator and its verification body will each submit to the State authority a verified Emissions Unit Cancellation Report and a Verification Report in addition to the annual emissions monitoring and verification reports.

## WHY WORK WITH NSF?

There are a number of important criteria to consider when choosing a qualified verification body.

CRITERIA FOR CHOOSING A CORSIA VERIFICATION BODY	NSF
Verifiers who are <b>licensed pilots</b>	✓
Verifiers with airport <b>environmental backgrounds</b>	✓
Verifiers who have provided <b>sustainable alternative fuel research</b> reports to the Federal Aviation Administration	✓
Verifiers with <b>Airport Carbon Accreditation experience</b>	✓
Verifiers with <b>Climate Registry verification</b> experience with airplane operators	✓
Verifiers with EU ETS <b>aviation sector background</b>	✓
Verifiers who have participated in “ <b>Airports Going Green</b> ” conferences	✓
Verifiers with published <b>reports on tracking sustainable aviation fuels</b> in the supply chain from feedstock production to airport fuel farm delivery systems	✓
Verifiers with experience auditing sustainable aviation fuel suppliers to the <b>Roundtable on Sustainable Biomaterials</b> certification standard	✓
Verifiers who participated in writing <b>ISO 14064:2006 Part 3</b> , the verification standard adopted by ICAO for use with CORSIA, and <b>ISO 14065:2013</b> , the verification body accreditation standard approved for use by ICAO	✓
Verifiers trained by the <b>International Civil Aviation Organization</b> for verification to Appendix 16, Volume 4 of the Chicago Convention on Civil Aviation, CORSIA program	✓

## VERIFICATION PROCESS

ICAO recommends that airplane operators consider preparing for verification by performing an internal audit, then contacting a third-party verification body by July of the applicable emissions reporting year. This permits the verification body to perform a preliminary strategic analysis of the airplane operator based on publicly available information in order to assess the potential complexity and length of the verification engagement.

ICAO further recommends that the engaged verification body commence its required strategic analysis and risk assessment by September of the year for which the airplane operator is reporting emissions.

Finally, to avoid time pressures during the months leading up to the deadline for submission of the airplane operator’s emissions report, ICAO recommends that verification bodies use a two-stage approach to verification, with a “preliminary verification” during the actual reporting year followed by finalization of verification activities in the first months after the end of the reporting year.

To get started, contact [sustainability@nsf.org](mailto:sustainability@nsf.org) or visit [www.nsfustainability.org](http://www.nsfustainability.org).

## NSF INTERNATIONAL

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