



CORSIA OFFSETTING REQUIREMENT STEPS*

The State calculates the offsetting requirements attributed to an aeroplane operator.

Operator's annual emissions

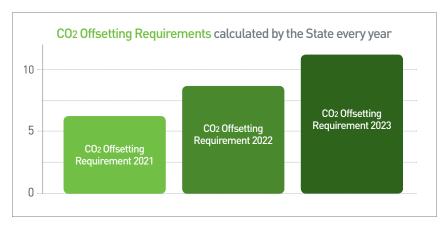
X Growth Factor

= |

CO₂ offset requirements

In a given year from 2021, the **Growth Factor** is the percent increase in the amount of emissions from the baseline, and is calculated by ICAO.

The **Growth Factor** changes every year taking into account both the sector's and the individual operator's emissions growth.



- The operator reports the use of sustainable aviation fuels (SAF) for a 3-year compliance period.
- The State accounts for the benefits from the use of SAF and informs the operator of its final CO₂ offsetting requirements for a 3-year compliance period.

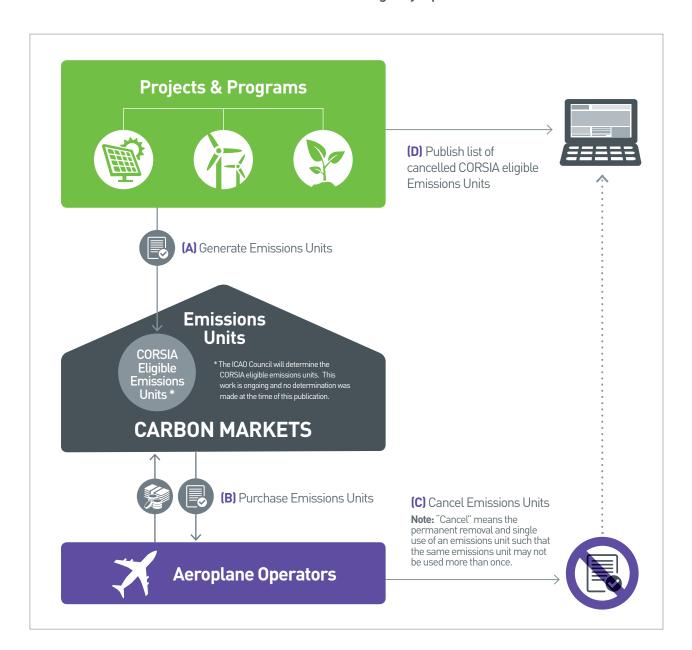






The operator purchases and cancels eligible emissions units equivalent to its final CO₂ offsetting requirements for the compliance period.

- (A) Generate: Emissions reduction projects generate emissions units.
- (B) Purchase: Emissions units are purchased in carbon markets on a per-tonne basis, where 1 Emissions Unit = 1 Tonne of CO₂.
- (C) Cancel: Operators cancel CORSIA eligible emissions units. Cancellation takes place within a registry designated by a CORSIA Eligible Emissions Unit Program.
- (D) Publish: Operators request each CORSIA Eligible Emissions Unit Program Registry to make visible the cancelation information on the registry's public website.





The operator provides a verified Emissions Units Cancellation Report to the State, who checks the Report and informs ICAO.