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FAO TEST EMITTER USER

19 December 2013

Dear Sir / Madam

**European Communities
(Greenhouse Gas Emissions Trading) (Aviation) Regulations 2010, S.I. 261 of 2010**

The years 2012 and 2013 have seen significant activity in the Emissions Trading Scheme as it relates to Aviation. There have been significant challenges for all of us participating in the scheme and the Environmental Protection Agency recognises the hard work and effort of all the stakeholders over the last year.

Please find attached a copy of the December 2013 Aviation Newsletter for all aircraft operators and a handy guide to EU ETS for all aircraft operators assigned to Ireland. This guidance is also available on [our website](#) for download.

Environmental Protection Agency recommends that you check your [ETSWAP](#) account to review your status to date to and to satisfy yourself that it is correct.

If you require any clarification of the above, please contact Marc Kierans at 00-353-1-268-01-00 or avets@epa.ie.

Yours sincerely

A handwritten signature in black ink that reads "Maria Martin". The signature is written in a cursive style and is centered in the upper portion of the page.

Maria Martin
Climate, Resource and Research Unit
Encls.

CC:

This newsletter is going out to all Aircraft Operators and Verifiers for Aviation on the Irish list, regardless of their current status, as it contains important information for all.

1. Introduction:

The years 2012 and 2013 have seen significant activity in the Emissions Trading Scheme as it relates to Aviation. There have been significant challenges for all of us participating in the scheme and the Environmental Protection Agency recognises the hard work and effort of all the stakeholders over the last year.

2013 also saw significant activity at the ICAO Assembly in Montreal at which global market based measures (MBMs) to address emissions of CO₂ from international aviation were discussed.

2. ICAO Assembly at Montreal:

At the conference an agreement was reached to develop MBM to address international aviation emissions by 2016. Until then, countries or groups of countries, such as the EU, can implement interim measures.

In response to the ICAO decision and to promote further momentum towards the successful establishment of global MBM, the European Commission has published a proposal to amend the EU ETS Directive for the aviation sector. The proposal may apply from the beginning of 2014 or earlier and until any agreed global MBM enters into force in 2020.

A copy of the provisional advance version of the proposal, together with a Frequently Asked Questions document can be found on the [Commission's website](#).

The key aspects of the proposal, should it be carried are:

- (i) All emissions from flights between airports in the European Economic Area (EEA, covering the 28 EU Member States plus Norway and Iceland) would continue to be covered.
- (ii) From 2014 to 2020, flights to and from countries outside the EEA would benefit from a general exemption for those emissions that take place outside EEA airspace. Only emissions from the part of flights taking place within EEA airspace would be covered.
- (iii) To accommodate the special circumstances of developing countries, flights to and from third countries which are not developed countries and which emit less than 1% of global aviation emissions would benefit from a full exemption.
- (iv) An annual threshold of 1,000 tCO₂ below which a non-commercial Aircraft Operator need not report.

2. Next steps for the Proposal:

The Commission's proposal is currently going through the European legislative process, which involves the European Parliament and the Council. The Commission are hoping that the proposal will be agreed by March 2014. Once agreed, Member States will then have

three months to transpose the requirements into their national law.

4. And for 2013 Reporting?

Under the proposal, the deadline for reporting Annex I flights and emissions for 2013 would be extended to 31 March 2015, with the deadline for surrendering allowances extended to 30 April 2015.

The adoption of the proposal would mean only flights and emissions between aerodromes within the EEA (including to and from the EEA to outermost regions) must be reported.

Annex I flights and emissions to and from countries outside the EEA would be fully exempted for 2013 and would not need to be reported.

Please see page three of this newsletter for clarification on the Annex I flights and emissions that must be reported for 2013 if the proposal is carried.

5. No changes to the Irish reporting timeline at this point:

While a number of the required changes have been made to the emissions report template on [ETSWAP](#). **There will be no postponement of the 2013 reporting due to the proposed changes.**

The reporting templates will open on 1 January 2014 and reporting for 2013 will be based on the full scope of Annex I (Intra and Extra European flights).

The Environmental Protection Agency recognises that the Commission's proposal

may come into effect during the 2013 reporting and surrendering cycle and it will seek to ensure that these changes are made correctly and with the minimum of inconvenience to all Aircraft Operators.

The Commission's proposal does not prevent any Aircraft Operator from continuing to prepare their Annual Emissions Monitoring Report for the full scope for 2013.

6. In conclusion:

- The Emissions Trading Scheme for Aviation continues and reporting is still required for 2013 emissions.
- The reporting element of [ETSWAP](#) for 2013 has been not been delayed
- Preparation of the 2013 Annual Emission Monitoring Reports for 2013 should proceed as with previous years and be based on the full scope of Annex I activity.
- Verification of Annual Emission Monitoring Reports for 2013 remains a requirement.
- Aircraft Operator Holding Accounts will still be required to complete the compliance cycle for 2013. Details from etradmin@epa.ie
- The Environmental Protection Agency will keep its Aircraft Operators informed of the progress of the proposal as it progresses.

Further information: If you have a query regarding EU ETS Aviation please contact avets@epa.ie

What Annex I flights must be reported for 2013?

The matrix below provides details of the Annex I flights that must be reported for 2013, if the proposal is carried.

EEA Member Countries:

Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom, Croatia * Norway, Iceland, Liechtenstein (*Croatia became an EU Member State and EEA Country on 1 July 2013).

Outermost regions of EEA Member countries:

Canary Islands, Melilla, Ceuta, (ES); Åland Islands (FI); French Guiana; Guadeloupe; Martinique; Réunion; Saint Martin (FR); Azores; Madeira (PT); Jan Mayen (NO); Gibraltar (UK).

Depart from	Arrive to	EEA Member Countries (e.g. United Kingdom)	Outermost regions of EEA Member countries (e.g. Gibraltar)	Third Countries (e.g. Australia)	Overseas countries and territories of EEA Member countries (e.g. Jersey)
EEA Member Countries (e.g. France)					
Outermost regions of EEA Member countries (e.g. Canary Islands)					
Third Countries (e.g. USA)					
Overseas countries and territories of EEA Member countries (e.g. Bermuda)					

	Flights must be reported		Flights do not need to be reported		not applicable
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Annex I flights to/from aerodromes in Croatia

Annex I flight type	Flights performed between 1 January 2013 and 30 June 2013	Flights performed between 1 July 2013 and 31 December 2013
Croatia domestic flights	Flights not reportable	Flights reportable but no allowances surrendered
Flights to/from Croatia to EEA/EEA outermost regions	Flights reportable and allowances surrendered	Flights reportable and allowances surrendered
Croatia to/from Third countries	Flights not reportable	Flights not reportable

PLANNING & MONITORING

Delivering efficiencies by placing a price on CO₂ emissions



WHAT AIRCRAFT OPERATORS MUST DO

YEAR 1

1 PLAN

ANNUAL EMISSIONS MONITORING (AEM)

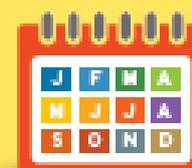
Detail how you will monitor the relevant activity and emissions for the calendar year. The AEM Plan is completed online and is subject to EPA approval.



2 COLLECT DATA

ANNUAL EMISSIONS MONITORING (AEM)

Using the AEM Plan approved by Ireland's EPA, collect your flight and emissions data for the calendar year. (Jan 1st to Dec 31st each year)



3 REPORT

ANNUAL EMISSIONS MONITORING (AEM)

After Dec 31st each year, compile this data into the online Annual Emissions Monitoring Report (AEM Report) and submit this via ETSWAP to Ireland's EPA, no later than March 31st of the year following the flight activity. (If you have no flights in a report year then no AEM Report is required)



YEAR 2
& subsequent years

2 COLLECT DATA > 3 REPORT

Use our ETSWAP online reporting application. If you have any questions? Email AVETS@epa.ie
If you want to know more about Emissions Trading click here: <http://www.epa.ie/cilnats/emissions/trading/emissions/trading/scheme-aviation/>

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REPORTING & SURRENDERING

Delivering efficiencies by placing a price on CO₂ emissions

WHAT AIRCRAFT OPERATORS MUST DO

YEAR 1

4 OPEN ACCOUNT

Each Aircraft Operator must open an Aircraft Operator Holding Account (AOHA) in the Union Registry. Contact Ireland's Union Registry Team at ETRAAdmin@epa.ie in this regard. You perform your EU ETS compliance obligations by entering your Verified Emissions and surrendering the same number of allowances through your AOHA.



5 ENTER VERIFIED EMISSIONS

As well as submitting your AEM Report, you also need to enter your Verified Emissions (VE) by 31st March. Entry of your VE figure is performed through your AOHA.



6 SURRENDER ALLOWANCES

You must surrender allowances equal to your VE figure by 30 April. Surrender of allowances is performed through your AOHA. If you do not have sufficient allowances in your AOHA to account for your VE, you will need to go to the market to buy some.



YEAR 2 & subsequent years

5 ENTER VERIFIED EMISSIONS

6 SURRENDER ALLOWANCES

If you have any questions on opening an Aircraft Operator Holding Account on the Union Registry - please email ETRAAdmin@epa.ie

If you want to know more about Emissions Trading click here: http://www.ec.europa.eu/clima/policies/ets/index_en.htm

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Please note that correspondence on Emissions Trading will be available to public on request, unless specifically requested otherwise on grounds of confidentiality by the Operator. Any request for confidentiality must be justified and will be subject to acceptance by the Board of the Environmental Protection Agency.