

**THRESHOLD AND REPORTING
OBLIGATION GUIDANCE 3rd Edition**

NOVEMBER 2023

THRESHOLD AND REPORTING OBLIGATION GUIDANCE (TAROG).

The information presented in this guidance is provided for information purposes only. It constitutes an assessment of the framework of rules and regulations in force at the time of the publication of the present version of this guidance.

This information is intended to help map the applicability of the scopes of the market-based measures [MBM] applying to the aviation sector and is issued for the benefit of competent authorities, aircraft operators and any other actors involved in the implementation of the measures covered by this guidance.

This guidance is not legally binding. Any authoritative reading or interpretation of the law should only be derived from relevant legislation. Where this guidance may contain information that is contradictory to the legal reading or interpretation of applicable legislation, the relevant legislation shall have precedence over this guidance.

This guidance provides information related with the assessment of the different thresholds applicable to the MBMs covered by the guidance, and reporting obligations arising from such.

Additionally, this third edition details those routes whose CO2 emissions will generate obligations to surrender allowances under the respective MBMs covered by the guidance, as well as those routes whose emissions will generate offsetting obligations under CORSIA. In the latter case, information provided in this guide applies only to aircraft operators holding an air operator certificate issued by a Member State or are that registered in a Member State, including in the outermost regions, dependencies and territories of that Member State.

THE INTERPRETATION OF THE VARIOUS OBLIGATIONS ARISING FROM THE REGULATORY ELEMENTS UNDER CONSIDERATION APPLY FROM 1ST JANUARY 2024 TO 31ST DECEMBER 2026.

This document serves as guidance to competent authorities, aircraft operators and any other users with a role in determining the applicability of scope in respect of participating in the European Union (EU) ETS, Swiss (CH) ETS, United Kingdom (UK) ETS, and/or the International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). The purpose is to provide guidance for the determination of which scheme or schemes applies((y) to a specific route, and therefore the legislative provisions applicable to the route.

This guide is a support tool for the agents involved, to visualise the different schemes that may be applicable to them, as well as to identify the routes that must be considered within the framework of each of these schemes.

In addition, this guide aims to facilitate the understanding of each of the scopes that are applicable under current legislation implementing the schemes covered by the guidance.

This document includes two matrices:

- The first matrix [refer to TABLE A] should be used to determine whether an aircraft operator falls within the scope of the specific MBM being assessed; and,
- The second matrix [refer to TABLE B] should be thereafter used to determine which routes are subject to reporting obligations pursuant to the specific MBM being assessed. In addition, this second table details the obligation to surrender allowances or offsetting obligations applicable to a given route.

This third edition of the TAROG is applicable for emissions in the years 2024, 2025 and 2026 and takes into account the amendments introduced by Directive 2023/958/EC to Directive 2003/87/EC and amendments to the Swiss CO2 Ordinance.



TABLE A.

ROUTES TO BE CONSIDERED FOR DETERMINING THE INCLUSION OF AN AIRCRAFT OPERATOR IN THE MBMs (EU ETS, CH ETS, UK ETS and CORSIA) AND/OR ELIGIBILITY TO USE SIMPLIFIED REPORTING TOOLS FOR CO2 EMISSION MONITORING AND REPORTING FROM 1ST JANUARY 2024 TO 31ST DECEMBER 2026

This guide is for information purposes only and it is recommended that you consult or seek assistance from the relevant competent authority if you have any queries.

Remember: Certain types of flights or aircraft, by virtue of existing legislation, are not to be considered during the assessment process. Table A is not applicable for CO2 emissions and flights subject to exemption under the applicable MBM.

Exempted flight categories under the EU ETS are referred to in Annex I points (a) to (i) of Directive 2003/87/EC (e.g. humanitarian flights, public service obligations flights, etc.).

Exempted flight categories related to ICAO CORSIA scheme are referred to in Article 12.6. (eg State flights, humanitarian flights, medical flights, military flights and firefighting flights) Directive 2003/87/EC, in accordance with amendment included by Directive 2023/958/EC of the European Parliament and of the Council of 10 May 2023.

Table A is intended to reflect those routes that an aircraft operator must take into consideration during the process of assessing its inclusion in the framework of a given MBM.

Table A is a tool that visualises those routes whose emissions or number of flights must be taken into consideration during the assessment of a specific threshold. The thresholds that can be assessed using Table A, as well as the legal reference on which they are based, are detailed below.

In this regard, it is important to recall that for the assessment of the aforementioned thresholds, the emission factor for aviation kerosene (Jet-A1 or Jet-A) will be 3.16 (t CO2/t of fuel), by virtue of the amendments to Annex IV of Directive 2003/87/EC introduced by Directive 2023/958/EC.

Additionally, in the event that an aircraft operator has made use of fuels qualifying as zero-emission fuels under Directive 2003/87/EC, the preliminary emission factor should be used to determine whether the relevant thresholds are met.

In the case of the EU ETS, this table is a supporting tool to visualise the routes that constitute the so-called Full and Extended Full Scope:

FULL SCOPE

The Full Scope includes all flights departing from or arriving at an aerodrome located in the European Economic Area (EEA, covers all EU member states as well as Norway, Iceland, and Lichtenstein). Through the agreement on linking the emissions trading systems of the EU and Switzerland (from 01/01/2020), and the trade agreement with the United Kingdom (from 01/01/2021), flights from Switzerland and from the United Kingdom to the EEA are not included in the EU ETS full scope, as they are subject to the CH ETS or UK ETS.

The Full Scope is decisive for the consideration of whether an aircraft operator can be considered as a small emitter.

Aircraft operators that have emitted less than 25 000 tonnes of CO2 in a calendar year or operated less than 243 flights per period for three consecutive four-month periods in the full scope are considered as small emitters in accordance with Article 55 of the Monitoring and Reporting Regulation (2018/2066). They can apply a simplified reporting procedure (use of an estimation tool).

Aircraft operators that have emitted less than 25 000 tonnes of CO2 within the full scope can also apply a simplified reporting procedure in accordance with Article 28a paragraph 4 of the Directive 2003/87/EC: if the emissions report is generated using pre-populated data from the ETS support facility of EUROCONTROL, the reported emissions are considered to be verified emissions; hence no additional external verification is necessary.

EXTENDED FULL SCOPE

The Extended Full Scope includes all flights departing from or arriving at an aerodrome located in the European Economic Area (EEA). This also includes flights from Switzerland and from the United Kingdom into the EEA, even though they are subject to the CH ETS or UK ETS. The concept of Extended Full Scope is intended to prevent aircraft operators from falling below the thresholds for being subject to EU ETS simply by reason of the interaction of the three different emissions trading systems.

The extended full scope is decisive for the consideration of whether an aircraft operator is subject to the EU ETS or not (de minimis).

Aircraft operators falling under the de minimis thresholds pursuant to Annex 1 Emissions Trading Directive (less than 10,000 tonnes of CO2 per year or fewer than 243 flights each of the periods from January to April, May to August and September to December within one year for commercial operators, less than 1,000 tonnes of CO2 per year for non-commercial operators) are not subject to the EU ETS.

These thresholds refer to the extended full scope.

THRESHOLDS THAT CAN BE ASSESSED IN TABLE A

CODE USED IN TABLE A TO INDICATE THAT THIS ROUTE IS TO BE TAKEN INTO CONSIDERATION

EU ETS & CH ETS

SHORT EXPLANATION OF THE CODE

Eligibility to the EU ETS and CH ETS: this code reflects those routes to be assessed to determine the inclusion of an aircraft operator in the EU ETS and CH ETS. They constitute the **Extended Full Scope** under the EU ETS.

Due to the linking agreement between the EU and Switzerland, an aircraft operator that is subject to the EU ETS is automatically also subject to the CH ETS; this applies even if that aircraft operator had to be excluded from the CH ETS if one had to assess solely the CH ETS scope.

THRESHOLD ASSESSED AND LEGAL REFERENCE

According to Directive 2003/87 Annex I, Point (j) & (k), as well as Swiss CO2 Ordinance Annex 13, point 3, an AO shall be included in the EU ETS and CH ETS when:

- ✓ if AO commercial: $\geq 10\ 000\ \text{t CO}_2$ & ≥ 243 flights in any of the three consecutive four-month periods;
- ✓ if AO non-commercial: $\geq 1\ 000\ \text{t CO}_2$.

CODE USED IN TABLE A TO INDICATE THAT THIS ROUTE IS TO BE TAKEN INTO CONSIDERATION

UK ETS (& ESe)

SHORT EXPLANATION OF THE CODE

Eligibility to the UK ETS: this code reflects those routes to be assessed in order to determine the inclusion of an aircraft operator in the UK ETS and its consideration as a small emitter within the scope of the UK ETS.

The routes identified by this code constitute the so-called Full Scope UK ETS (Art. 4 Part 1 Greenhouse Gas Emissions Trading Scheme Order 2020).

THRESHOLD ASSESSED AND LEGAL REFERENCE

According to Greenhouse Gas Emissions Trading Scheme Order 2020, Articles 7 and 8, AOs will be included in UK ETS when:

- ✓ if AO commercial: $\geq 10\ 000\ \text{t CO}_2$ & ≥ 243 flights in any of the three consecutive four-month periods or
 - ✓ if AO non-commercial: $\geq 1\ 000\ \text{t CO}_2$
- AND
- ✓ AO performs a flight subject to reporting obligations

According to Art 53, Greenhouse Gas Emissions Trading Scheme Order 2020, an AO could be considered a Small Emitter when:

- ✓ $< 25\ 000\ \text{t CO}_2$ or < 243 flights per period for three consecutive four-month periods or
- ✓ $< 3\ 000$ tonnes from aviation activity

According to Art. 33.2. (a)(i). Greenhouse Gas Emissions Trading Scheme Order 2020, an AO is eligible to make use of simplified reporting when:

- ✓ $< 25\ 000\ \text{t CO}_2$ (the number of flights is not taken into account).

CODE USED IN TABLE A TO INDICATE THAT THIS ROUTE IS TO BE TAKEN INTO CONSIDERATION

ESe - EU & CH ETS

SHORT EXPLANATION OF THE CODE

Eligibility as Small Emitter (ESe): this code reflects those routes that constitute the **Full Scope** in the framework of the EU ETS, and by which it is determined whether an aircraft operator qualifies as a Small Emitter or if it is eligible to make use of the reporting simplifications tools.

THRESHOLD ASSESSED AND LEGAL REFERENCE

For the purposes of Art 55, paragraph 1, of Commission Implementing Regulation (EU) 2018/2066, and the Swiss CO2 Ordinance Art. 52, paragraph 5 and Annex 17, point 2.2, the thresholds applicable to determine if an AO is a **Small Emitter**, are:

- ✓ $< 25\ 000\ \text{t CO}_2$ or < 243 flights in each period of the three consecutive four-month periods
- For the purposes of Article 28a, paragraph 4 of Directive 2003/87/EC, the threshold applicable for the use of a reporting simplification tool is
- ✓ $< 25\ 000\ \text{t CO}_2$ (the number of flights is not taken into account)

CODE USED IN TABLE A TO INDICATE THAT THIS ROUTE IS TO BE TAKEN INTO CONSIDERATION

CH ETS Only

SHORT EXPLANATION OF THE CODE

According to Annex 13 of the Swiss Ordinance, any operator not subject to the obligations of the EU ETS shall still assess whether it would be included in the scope of the CH ETS.

Routes identified by this code are thus those that must be taken into consideration when such a circumstance arises.

THRESHOLD ASSESSED AND LEGAL REFERENCE

According to Swiss CO2 Ordinance Annex 13, point 2 (j) (commercial + $10\ 000 / 243$), 2 (k) ($1\ 000$), AOs not included in the EU ETS will be under obligations of the CH ETS if, on the basis of routes considered under this code:

- ✓ if AO commercial: $\geq 10\ 000\ \text{t CO}_2$ & ≥ 243 flights in any of the three consecutive four-month periods
- ✓ if AO non-commercial: $\geq 1\ 000\ \text{t CO}_2$

CODE USED IN TABLE A TO INDICATE THAT THIS ROUTE IS TO BE TAKEN INTO CONSIDERATION

CORSIA

SHORT EXPLANATION OF THE CODE

Eligibility to CORSIA this code reflects those routes to be assessed to determine the inclusion of an aircraft operator in CORSIA.

THRESHOLD ASSESSED AND LEGAL REFERENCE

Aircraft Operators administered by EEA States for CORSIA, in accordance with Annex I of Directive (UE) 2003/87 amended by Directive (UE) 2023/958, shall be included in CORSIA when:

- ✓ $> 10\ 000\ \text{t CO}_2$ (only international flights using an aeroplane shall be accounted for – flights using a helicopter or other aircraft type should not be considered).

For AOs administered by the UK for CORSIA, the same threshold applies, in accordance with Art. 5 The Air Navigation (Carbon Offsetting and Reduction Scheme for International Aviation) Order 2021 (2021 No. 534).

TABLE A: ROUTES TO BE CONSIDERED IN THE ASSESSMENT OF THE THRESHOLDS INDICATED PREVIOUSLY

		AERODROME OF DESTINATION (ADES)										
		EEA State (Without Outermost Regions and/or Overseas)	EEA Outermost Regions (Islas Canarias, Azores, etc.) ^(*)	EEA Overseas (Greenland, Aruba, etc.) ^(*)	Switzerland	Great Britain (England, Scotland and Wales)	Northern Ireland	UK Crown Dependencies (i.e. Isle of Man, Jersey and Guernsey) & Overseas UK	Gibraltar	Third country included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	Third country not included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	
AERODROME OF DEPARTURE (ADEP)	EEA State (Without Outermost Regions and/or Overseas)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	
	EEA Outermost Regions (Islas Canarias, Azores, etc.) ^(*)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	
	EEA Overseas (Greenland, Aruba, etc.) ^(*)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA ^(a)		UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA		UK ETS (& ESe) CORSA			CORSA
	Switzerland	EU ETS & CH ETS CH ETS Only (if AOs not included in EU ETS) UK ETS (& ESe) CORSA	EU ETS & CH ETS UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	CH ETS Only (if AOs not included in EU ETS) UK ETS (& ESe) CORSA	CH ETS Only (if AOs not included in EU ETS) UK ETS (& ESe) CORSA	CH ETS Only (if AOs not included in EU ETS) UK ETS (& ESe) CORSA		UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA
	Great Britain (England, Scotland and Wales)	EU ETS & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA
	Northern Ireland	EU ETS & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA
	UK Crown Dependencies (i.e. Isle of Man, Jersey and Guernsey) & Overseas UK	EU ETS & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA		UK ETS (& ESe) CORSA			CORSA
	Gibraltar	EU ETS & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA		UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA
	Third country included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA			CORSA ^(a)
	Third country not included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA			CORSA ^(a)

(*): EU Overseas Countries and Territories: Annex II of the current TFEU (Treaty on the Functioning of the EU).

(a) Only international flights are included under CORSA. Therefore, where the CORSA code is used, it refers only to international flights.

(b) Third Countries include States that for not form part of the EEA. However, Switzerland and the United Kingdom are not included in this category – they are treated separately.

ADDITIONAL INFORMATION IN RELATION WITH TABLE A

European Union (EU) Outermost regions in accordance to Article 349 of the Treaty on the Functioning of the European Union						
Azores (Portugal)	Canary Islands (Spain)	French Guiana (France)	Guadeloupe (France)	Madeira (Portugal)	Martinique (France)	Mayotte (France)
Réunion (France)	Saint-Martin (France)					
EU Overseas Countries and Territories						
Aruba	Bonaire	Curaçao	Faeroe Islands	French Polynesia	Greenland	New Caledonia and dependencies
Saba	Saint Barthélemy, Saint Pierre and Miquelon	Sint Eustatius	Sint Maarten	Svalbard	Wallis and Futuna	French Southern and Antarctic Lands
British overseas territories & Crown dependencies.						
Anguilla	Bermuda	British Antarctic Territory	British Indian Ocean Territor	British Virgin Islands	Cayman Islands	Falkland Islands
Montserrat	Pitcairn	Henderson	Falkland Islands	Ducie and Oeno Islands	St Helena	Ascension
Tristan da Cunha	South Georgia and South Sand-wich Islands	Turks and Caicos Islands	Sovereign Base Areas of Akrotiri	Sovereign Base Areas of Dhekelia	Jersey	Guernsey
Isle of Man						

How to use Table A and how to interpret the results of the assessment using Table A:

Example: a route operated by the airline operator X, between the aerodromes of Gran Canaria -GCLP [Outermost region of Spain] and Rome LIRF [Italy].

1 Identify the category in which the airports of origin and destination would be included in the first column and row of Table A on page 5.

In this example, the airport of origin (Gran Canaria GCLP) would correspond to the EEA Outermost Regions category, while the destination (Rome LIRF) would correspond to an EEA State (without Outermost Regions and/or Overseas).

2 The intersection cell between the origin and destination airport identifies the scheme(s) in which the CO2 emissions of that route should be considered.

- EU ETS & CH ETS
- ESe - EU & CH ETS
- UK ETS (& ESe)
- CORSIA ⁽⁴⁾

Thus, information contained in the cross cell, should be interpreted as:

The flight and emissions associated with the GCLP-LIRF route must be counted for the assessment of the thresholds considered (See Table item 1) of the market mechanisms:

- Inclusion in EU ETS & CH ETS.
- Eligibility for consideration as Small Emitter under EU & CH ETS.
- Inclusion in UK ETS and eligibility for consideration as Small Emitter.
- Inclusion in CORSIA.

Destination airport categorization, LIRF

Categorization of the airport of origin, GCLP

AERODROME OF DEPARTURE (ADEP)	AERODROME OF DESTINATION (ADES)							
	EEA State (Without Outermost Regions and/or Overseas)	EEA Outermost Regions (Iceland, Canarias, Azores, etc.) ⁽¹⁾	EEA Overseas (Greenland, Aruba, etc.) ⁽²⁾	Switzerland	UK	UK Crown Dependencies (I.e. Isle of Man, Jersey and Guernsey)	Gibraltar	Third country (USA, China, Mexico, etc.) ⁽³⁾
EEA State (Without Outermost Regions and/or Overseas)	EU ETS & CH ETS	ESe - EU & CH ETS	ESe - EU & CH ETS	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
EEA Outermost Regions (Iceland, Canarias, Azores, etc.)	EU ETS & CH ETS	EU ETS & CH ETS	EU ETS & CH ETS	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
EEA Overseas (Greenland, Aruba, etc.)	EU ETS & CH ETS	EU ETS & CH ETS	EU ETS & CH ETS	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
Switzerland	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
UK	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
UK Crown Dependencies (I.e. Isle of Man, Jersey and Guernsey)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
Gibraltar	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)
Third country (USA, China, Mexico, etc.)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)	UK ETS (& ESe)

TABLE B.

REPORTING OBLIGATIONS UNDER THE DIFFERENT MBMs (EU ETS, CH ETS, UK ETS and CORSIA) and SURRENDERING / OFFSETTING OBLIGATIONS. 1st JANUARY 2024 TO 31st DECEMBER 2026

This guide is for information purposes only and it is recommended that you consult or seek assistance from the relevant competent authority if you have any queries.

Table B should be used to determine the MBM or MBMs under which a specific route will be subject to the reporting obligation, i.e. the obligation to inform the corresponding competent authority about the emissions of the route in question.

In addition, information is provided on the emission allowance surrender obligations under the EU ETS or offset obligations under the CORSIA scheme to which the different routes are subject under Art. 12 of Directive 2003/87/EC.

Again, please note that the information provided in this TAROG related to the CORSIA scheme applies only to aircraft operators holding an Air Operator's Certificate issued by a Member State or registered in a Member State, including the outermost regions, dependencies and territories of that Member State.

Table B does not include information on the competent authority to which the corresponding emission report must be submitted, or the format to be used for this purpose.

Likewise, this table does not provide information on the typology of eligible units for the fulfilment of the offsetting obligations in the scope of CORSIA, which are included in Art 11a of Directive 2003/87/EC.

Contact information on competent authorities, responsible for the implementation of aviation ETS in the Member States can be found on the dedicated EU Commission webpage for aircraft operators and their administering countries under the EU ETS.

Remember: Reporting obligations must be fulfilled, for each of the existing schemes where applicable once an aircraft operator has identified its inclusion in the scope of those MBMs.

Additionally, in Table B, under the heading EU ETS & CH ETS, you can also consult the flights to be considered for the application of Art 28a [4] of Directive 2003/87/EC, allowing the use of the small emitters tool approved under Commission Regulation [EU] No 606/2010 and completed by Eurocontrol with data from its ETS support mechanism to all those operators with total emissions below 3 000 t CO₂ on routes subject to reporting obligations.

In the case of the EU ETS, table B is a supporting tool to visualise the routes that constitute the so-called Reduced Scope.

Remember: If you want to assess applicability of **Art 28a, paragraph 4, of Directive 2003/87/EC** for EU & CH ETS, as well as UK ETS:

- **Use Table A** if you are evaluating **25 000 t CO₂** threshold.
- **Use Table B** if you want to check if emissions are below **3 000 t CO₂** on routes subject to reporting obligations



European Union Emission Trading System (EU-ETS)

REDUCED SCOPE

The Reduced Scope generally includes all flights departing from and arriving at the EEA, including international flights between an EEA state and an outermost region.

Through the agreements with Switzerland and the United Kingdom, flights from the EEA; included Outermost regions; to Switzerland and UK are also included in the EU ETS reduced scope, even though these countries are not part of the EEA.

The Reduced Scope is currently decisive for the determination of reporting and surrender obligations.

LEGAL REFERENCES CONSIDERED IN TABLE B TO DETERMINE REPORTING & SURRENDER / OFFSETTING OBLIGATIONS

EU ETS

Directive 2003/87/EC (the "EU ETS Directive") requires aircraft operators who are included in the EU Emission Trading System (the EU ETS) by virtue of performing an aviation activity included in Annex I to the Directive, to monitor and report their emissions.

Reduced Scope, showed in Table B under code "EU ETS" is established by Art. 28a, paragraph 1 of Directive 2003/87/EC, as applicable until 31st December 2026, as well as Art. 3c.8, added by Directive 2023/958/EC.

The surrendering/offsetting obligations are established in Art. 11a, Art 12 and Art 25a [3] of Directive 2003/87/EC, as amended by Directive 2023/958/EC.

[WEBSITE LINK USEFUL INFORMATION](#)

[DIRECTIVE 2003/87/EC](#)

[DIRECTIVE 2023/958/EC](#)

CH ETS

Art. 46.d CO2 Swiss Ordinance on the Reduction of CO2 Emissions of 30 November 2012 (Status as of 1st January 2024) and Annex 13.1.

[WEBSITE LINK USEFUL INFORMATION](#)

UK ETS

Article 4 [1] and Schedule 1 paragraph 1 (Aviation activity): Greenhouse Gas Emissions Trading Scheme Order 2020, included Greenhouse Gas Emissions Trading Scheme (Amendment) [No. 3] Order 2022.

[WEBSITE LINK USEFUL INFORMATION](#)

CORSIA

MRV obligations under CORSIA, pursuant to Art 28c of Directive 2003/87/EC are established by Art. 1 & 2 Commission Delegated Regulation [EU] 2019/1603, being extended the mandatory reporting of emissions on routes between third states as a consequence of the amendment of Annex I of Directive 2003/87/EC, established by Directive 2023/958/EC.

Emissions reporting in the CORSIA scope, under the indicated regulatory elements applies to:

- the aircraft operators hold an air operator certificate issued by a Member State or are registered in a Member State, including in the outermost regions, dependencies and territories of that Member State; and
- they produce annual CO2 emissions greater than 10 000 tonnes from the use of aeroplanes with a maximum certified take-off mass greater than 5 700 kg conducting flights covered by this Annex, other than those departing and arriving in the same Member State, including outermost regions of the same Member State, from 1 January 2021; for the purposes of this point, emissions from the following types of flights shall not be taken into account:
 1. State flights;
 2. humanitarian flights;
 3. medical flights;
 4. military flights;
 5. firefighting flights;
 6. flights preceding or following a humanitarian, medical or firefighting flight provided that such flights were conducted with the same aircraft and were required to accomplish the related humanitarian, medical or firefighting activities or to reposition the aircraft after those activities for its next activity.'

In addition, offsetting obligations are established in Art. 11a, Art 12 and Art 25a [3] of Directive 2003/87, as amended by Directive 2023/958/EC.

[WEBSITE LINK USEFUL INFORMATION \(EU\)](#)

[WEBSITE LINK USEFUL INFORMATION \(ICAO\)](#)

TABLE B: MBMS UNDER WHICH A ROUTE IS SUBJECT TO REPORTING OBLIGATIONS AND SURRENDER / OFFSETT OBLIGATIONS APPLICABLE TO EACH ONE

AERODROME OF DEPARTURE (ADEP)	AERODROME OF DESTINATION (ADES)																			
	EEA State (Without Outermost Regions and/or Overseas)		EEA Outermost Regions (Islas Canarias, Azores, etc.) ^(*)		EEA Overseas (Greenland, Aruba, etc.) ^(*)		Switzerland		Great Britain (England, Scotland and Wales)		Northern Ireland		UK Crown Dependencies (i.e. Isle of Man, Jersey and Guernsey) & Overseas UK		Gibraltar		Third country included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)		Third country not included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	
	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations	Reporting Obligations	Surrender/Offsett. Obligations
EEA State (Without Outermost Regions and/or Overseas)	EU ETS CORSA ^(A)	 ^(D)	EU ETS ^(F) CORSA ^(A)		CORSA ^(A)	(E)	EU ETS CORSA		EU ETS CORSA		EU ETS CORSA		CORSA	(E)	see note (C) CORSA	(E)	CORSA		CORSA	
EEA Outermost Regions (Islas Canarias, Azores, etc.) ^(*)	EU ETS ^(F) CORSA ^(A)		EU ETS ^(F) CORSA ^(A)		CORSA ^(A)	(E)	EU ETS CORSA		EU ETS CORSA		EU ETS CORSA		CORSA	(E)	CORSA	(E)	CORSA		CORSA	
EEA Overseas (Greenland, Aruba, etc.) ^(*)	CORSA ^(A)	(E)	CORSA ^(A)	(E)	CORSA ^(A)	(E)	CORSA	(E)	CORSA	(E)	CORSA	(E)	CORSA	(E)	CORSA	(E)	CORSA		CORSA	
Switzerland	CH ETS CORSA		CH ETS CORSA		CORSA	(E)	CH ETS CORSA		CH ETS CORSA		CH ETS CORSA		CORSA	(E)	CORSA	(E)	CORSA		CORSA	
Great Britain (England, Scotland and Wales)	UK ETS CORSA		CORSA	(E)	CORSA	(E)	UK ETS CORSA		UK ETS CORSA		UK ETS CORSA				UK ETS		CORSA		CORSA	
Northern Ireland	UK ETS CORSA		CORSA	(E)	CORSA	(E)	CORSA	(E)	UK ETS CORSA		UK ETS CORSA				UK ETS		CORSA		CORSA	
UK Crown Dependencies (i.e. Isle of Man, Jersey and Guernsey) & Overseas UK	CORSA	(E)	CORSA	(E)	CORSA	(E)	CORSA	(E)									CORSA		CORSA	
Gibraltar	CORSA	(E)	CORSA	(E)	CORSA	(E)	CORSA	(E)									CORSA		CORSA	
Third country included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA	
Third country not included into the list COM (Art 25.a.3. Directive 2003/87) ^(b)	CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA		CORSA ^(A)	

(*) EU Overseas Countries and Territories: Annex II of the current TFEU (Treaty on the Functioning of the EU).

(A) Only international flights are included under CORSA. Therefore, where the CORSA code is used, it refers only to international flights.

(B) Third Countries include States that for not form part of the EEA. However, Switzerland and the United Kingdom are not included in this category – they are treated separately.

(C) By Art 774.3. Territorial Scope of Application of the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, it shall not apply to Gibraltar and shall have no effect in that territory. Gibraltar is no longer an EEA territory since 01/01/2021 and is also not covered by the trade agreement between the EU and UK. Flights between the EEA and Gibraltar are therefore currently not subject to the reduced scope. However, on 05/10/2021, the European Council authorised the opening of negotiations on an agreement with UK in relation to Gibraltar. If there are any changes regarding flights between the EEA and Gibraltar after the conclusion of a corresponding agreement, we will inform accordingly.

(D) As regards France, domestic flights may be subject to additional offsetting obligations. This obligation, which applies to air carriers of any nationality, should be discussed with the competent authorities of that State.

(E) As EU Overseas Countries and Territories will not be included in future COM list resulting from Art. 25a.3 as they are not identified themselves as States, offsetting obligation between flights from/to these EU Overseas Countries and Territories and EEA States will be at the discretion of each EEA State according to transposition of the directive in national regulation.

(F) According to Article 3c.8 Directive 2003/87/EC until 31 December 2030 does not exist reporting obligations from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in the same Member State, including another aerodrome located in the same outermost region or in another outermost region of the same Member State.

ADDITIONAL INFORMATION IN RELATION WITH TABLE B


How to use Table B and how to interpret the results of the assessment using Table B:

Example: a route operated by the airline operator X, between the aerodromes of Gran Canaria -GCLP (Outermost region of Spain) and Rome LIRF (Italy).

1 Identify the category in which the airports of origin and destination would be included in the first column and row of Table B on page 9.

In this example, the airport of origin (Gran Canaria GCLP) would correspond to the EEA Outermost Regions category, while the destination (Rome LIRF) would correspond to an EEA State (without Outermost Regions and/or Overseas)

2

Reporting Obligations	Surrender/Offset Obligations
EU ETS ⁽³⁾	
CORSIA ⁽⁴⁾	

Information contained in the cross cell resulting from the airport of origin and destination, should be interpreted as:


The flight and emissions associated with the GCLP-LIRF route should be reported within the scope of the EU ETS and CORSIA scheme.

Additionally, emissions of this route should be considered if applicability of Art 28a [4] is assessed, in relation with 3 000 t CO2 threshold.

Second column shows that emissions of this flight should be only surrendered into the framework of EU ETS, does not existing offsetting obligations under CORSIA, considering this exemption is currently applicable to aircraft operators hold an air operator certificate issued by a Member State or are registered in a Member State, including in the outermost regions, dependencies and territories of that Member State.

Destination airport categorization, LIRF

Destination airport categorization, LIRF

AERODROME OF DEPARTURE (ADEP)	AERODROME OF DESTINATION (ADES)															
	EEA State (Without Outermost Regions and/or Overseas)		EEA Outermost Regions (Isas Canarias, Azores, etc.) ⁽¹⁾		EEA Overseas (Greenland, Aruba, etc.) ⁽¹⁾		Switzerland		Great Britain (England, Scotland and Wales)		Northern Ireland		UK Crown Dependencies (Le. Isle of Man, Jersey and Guernsey) & Overseas UK		Gibraltar	
	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations	Reporting Obligations	Surrender/Offset Obligations
EEA State (Without Outermost Regions and/or Overseas)	EU ETS CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER EU ETS	CORSIA ⁽⁴⁾	(2)	EU ETS CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER EU ETS	CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS
EEA Outermost Regions (Isas Canarias, Azores, etc.) ⁽¹⁾	EU ETS CORSIA ⁽⁴⁾		EU ETS CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER EU ETS	CORSIA ⁽⁴⁾	(2)	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	CORSIA	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA	SURRENDER OBLIGATIONS UNDER EU ETS	EU ETS CORSIA
EEA Overseas (Greenland, Aruba, etc.) ⁽¹⁾	CORSIA ⁽⁴⁾	(3)	CORSIA ⁽⁴⁾	(3)	CORSIA ⁽⁴⁾	(DBS)	CORSIA ⁽⁴⁾	(3)	CORSIA ⁽⁴⁾	(3)	CORSIA ⁽⁴⁾	(3)	CORSIA ⁽⁴⁾	(3)	CORSIA ⁽⁴⁾	(3)
Switzerland	CH ETS CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER CH ETS	CH ETS ⁽⁴⁾ CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER CH ETS	CORSIA	(2)	CH ETS CORSIA ⁽⁴⁾	SURRENDER OBLIGATIONS UNDER CH ETS	CORSIA	CH ETS CORSIA	SURRENDER OBLIGATIONS UNDER CH ETS	CH ETS CORSIA	SURRENDER OBLIGATIONS UNDER CH ETS	CH ETS CORSIA	SURRENDER OBLIGATIONS UNDER CH ETS	CH ETS CORSIA
Great Britain (England, Scotland and Wales)	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	CORSIA	(2)	CORSIA	(2)	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	CORSIA	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	UK ETS CORSIA
Northern Ireland	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	CORSIA	(2)	CORSIA	(2)	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	CORSIA	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	UK ETS CORSIA	SURRENDER OBLIGATIONS UNDER UK ETS	UK ETS CORSIA
UK Crown Dependencies (Le. Isle of Man, Jersey and Guernsey) & Overseas UK	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)
Gibraltar	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)	CORSIA	(3)
Third country included into the list COM (Art 25 a.3, Directive 2003/87) ⁽⁴⁾	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA	CORSIA	SURRENDER OBLIGATIONS UNDER CORSIA
Third country not included into the list COM (Art 25 a.3, Directive 2003/87) ⁽⁴⁾	CORSIA		CORSIA		CORSIA		CORSIA		CORSIA		CORSIA		CORSIA		CORSIA	

ADDITIONAL INFORMATION IN RELATION WITH TABLE B: MAIN CHANGES RELATED TO REPORTING OBLIGATIONS INTRODUCED IN THIS THIRD VERSION OF TAROG

In accordance with the amendment to Annex IV, Part B of Directive 2003/87/EC, established by Directive 2023/958, as of January 1, 2024, emission factor for jet kerosene (Jet A1 or Jet A) shall be 3,16 (t CO₂/t fuel). The emission factor of 3,16 for jet kerosene also applies to the CH ETS, according to the Swiss CO₂-Ordinance Annex 16, point 3.2 as in force from 1st January 2024.



European Union Emission Trading System (EU-ETS)

F.E. EU ETS
3,16 t CO₂ / t JET A-1

A temporary derogation from the EU ETS is provided until 31 December 2030 for emissions from flights between an aerodrome located in an outermost region of a Member State and an aerodrome located in the same Member State outside that outermost region, flights between aerodromes that are both located in the same outermost region or in different outermost regions in the same Member State.

From 1st January 2024, all emissions from international flights between an aerodrome located in an outermost region and an aerodrome located in another region of the EEA have MRV and surrendering obligations under EU ETS.

Similarly, flights from an aerodrome located in an outermost region and an aerodrome located in United Kingdom or Switzerland should be included in reporting obligations under EU ETS.

Flights from UK to an aerodrome located in an outermost region, should be consulted with competent authorities in order to confirm inclusion in UK.

A graphical scheme summarising the changes referred to in this respect is attached below.

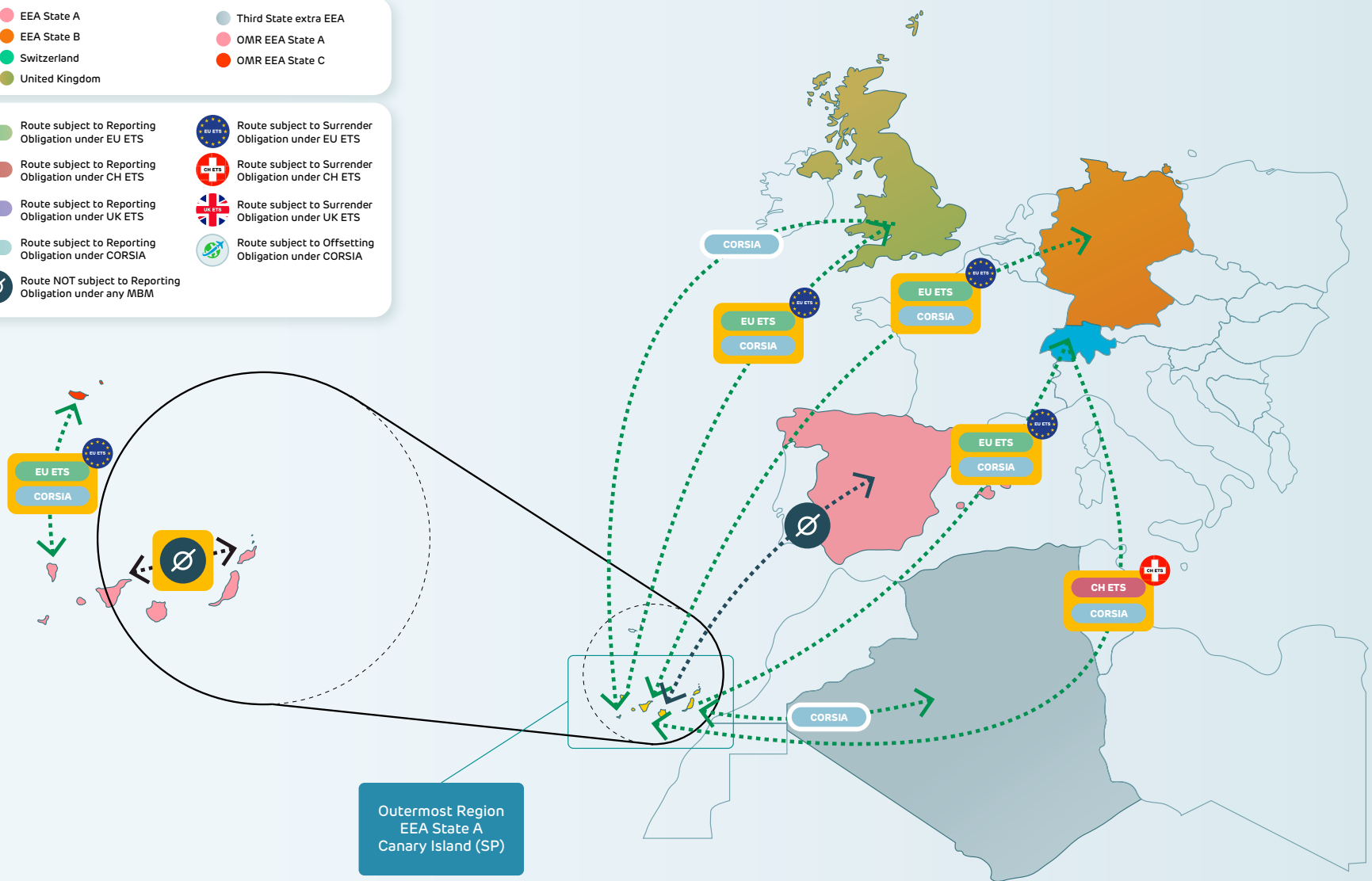


Reporting & surrender / offsetting obligations in relation with routes from / to Outmost Region Scope: 2024-2026

Highlighted routes (or direction of a specific route) whose reporting obligations will change from 2024 in relation with 2023

● EEA State A	● Third State extra EEA
● EEA State B	● OMR EEA State A
● Switzerland	● OMR EEA State C
● United Kingdom	

EU ETS Route subject to Reporting Obligation under EU ETS	EU ETS Route subject to Surrender Obligation under EU ETS
CH ETS Route subject to Reporting Obligation under CH ETS	CH ETS Route subject to Surrender Obligation under CH ETS
UK ETS Route subject to Reporting Obligation under UK ETS	UK ETS Route subject to Surrender Obligation under UK ETS
CORSA Route subject to Reporting Obligation under CORSA	CORSA Route subject to Offsetting Obligation under CORSA
∅ Route NOT subject to Reporting Obligation under any MBM	



This document was prepared by experts from competent authorities of Member States and the European Commission, led and coordinated by SENASA (Spain), and under the auspices of the Compliance Forum Task Force Aviation.

This guidance document is not legally binding. The use of this document is not mandatory. If in doubt about any of the contents of this document, aircraft operators or verifiers or any other users making reference to this document should always contact the competent authority of the relevant administering Member State.