



**THRESHOLD AND REPORTING  
OBLIGATION GUIDANCE**

NOVEMBER 2022

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

This guidance does not provide information in relation to any other obligation under each current MBM.

**THE INTERPRETATION OF THE VARIOUS OBLIGATIONS ARISING FROM THE REGULATORY ELEMENTS UNDER CONSIDERATION APPLY UNTIL 31 DECEMBER 2023**

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 (CORSA). The purpose is to provide guidance for the determination of which scheme or schemes apply(ies) to a specific route, and therefore the legislative provisions applicable to the route.

In this way, 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.



### 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 UNTIL 31 DECEMBER 2023

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.

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

Exempted flight categories under the Commission Delegated Regulation (EU) 2019/1603 are referred to in Article 1, paragraph 2, and include State flights, humanitarian flights, medical flights, military flights and firefighting flights.

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 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 can apply a simplified reporting procedure in accordance with Article 55 of the Monitoring and Reporting Regulation (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 6 of the Emissions Trading System Directive: 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.

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

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 subject to the CH ETS, regardless if the aircraft operator had to be excluded from the CH ETS if one had to assess scope for the CH ETS only.

### THRESHOLD ASSESSED AND LEGAL REFERENCE

According to Directive 2003/87 Annex I, Point (j) (commercial + 10 000/243) & (k) (1 000), as well as Swiss CO<sub>2</sub> Ordinance Annex 13, point 3, an AO shall be included in the EU ETS and CH ETS when:

- ✓ **if AO commercial: ≥ 10 000 t CO<sub>2</sub> & ≥ 243 flights in any of the three consecutive four-month periods;**
- ✓ **if AO non - commercial: ≥ 1 000 t CO<sub>2</sub>.**

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

#### UK ETS (& ESe)

### SHORT EXPLANATION OF THE CODE

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: ≥ 10 000 t CO<sub>2</sub> & ≥ 243 flights in any of the three consecutive four-month periods or**
- ✓ **if AO non - commercial: ≥ 1 000 t CO<sub>2</sub>**

AND

- ✓ **AO performs a flight subject to reporting obligations**

According to Art 55, paragraph 1 of Commissions Implementing Regulation (EU) 2018/2066, an AO could may be considered a **Small Emitter** when:

- ✓ **< 25 000 t CO<sub>2</sub> or < 243 flights per period for three consecutive four-month periods**

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 t CO<sub>2</sub> (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 (Art 55, paragraph 1 of Commission Implementing Regulation (EU) 2018/2066), or if it is eligible to make use of the reporting simplifications under Article 28a, paragraph 6, of the EU ETS Directive.

### THRESHOLD ASSESSED AND LEGAL REFERENCE

For the purposes of Art 55, paragraph 1, of Commission Implementing Regulation (EU) 2018/2066, and the Swiss CO<sub>2</sub> 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 t CO<sub>2</sub> or < 243 flights in each period of the three consecutive four-month periods**

For the purposes of Article 28a, paragraph 6 of the ETS Directive, the threshold applicable to a Small Emitter is:

- ✓ **< 25 000 t CO<sub>2</sub> (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 scheme 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 CO<sub>2</sub> Ordinance Annex 13, point 2 (j) (commercial + 10 000 / 243), 2 (k) (1 000) and 2 (l) (excludes flights to Outermost Regions), 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: ≥ 10 000 t CO<sub>2</sub> & ≥ 243 flights in any of the three consecutive four-month periods**
- ✓ **if AO non - commercial: ≥ 1 000 t CO<sub>2</sub>**

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

#### CORSIA

### SHORT EXPLANATION OF THE CODE

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 Article 1 of Commission Delegated Regulation (EU) 2019/1603, that transposes Annex 16, Volume IV - Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), Point 2.1.1., Chapter 2, Part II, an AO shall be included in CORSIA when:

- ✓ **> 10 000 t CO<sub>2</sub> (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.) <sup>(*)</sup>	Switzerland	UK	UK Crown Dependencies (i.e. Isle of Man, Jersey and Guemsey)	Gibraltar	Third country (USA, China, México, etc.) <sup>(c)</sup>
<b>AERODROME OF DEPARTURE (ADEP)</b>	<b>EEA State (Without Outermost Regions and/or Overseas)</b>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	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	
	<b>EEA Outermost Regions (Islas Canarias, Azores, etc.)</b>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	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	
	<b>EEA Overseas (Greenland, Aruba, etc.)<sup>(*)</sup></b>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA <sup>(a)</sup>	EU ETS & CH ETS ESe - EU & CH ETS CORSA <sup>(a)</sup>	CORSA <sup>(a)</sup>	See note (b) CORSA	UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA	CORSA
	<b>Switzerland</b>	EU ETS & CH ETS CH ETS Only (if AOs not included in EU ETS) UK ETS (& ESe) CORSA	EU ETS & CH ETS CORSA	See note (b) CORSA	CH ETS Only (if AOs not included in EU ETS) See note (b) CORSA	See note (b) UK ETS (& ESe) CORSA	See note (b) CORSA	UK ETS (& ESe) CORSA	See note (b) CORSA
	<b>UK</b>	EU ETS & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	See note (b) UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA	UK ETS (& ESe) CORSA
	<b>UK Crown Dependencies (i.e. Isle of Man, Jersey and Guemsey)</b>	EU ETS & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS CORSA	CORSA	See note (b) CORSA	UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA	CORSA
	<b>Gibraltar</b>	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
	<b>Third country (USA, China, México, etc.)<sup>(c)</sup></b>	EU ETS & CH ETS ESe - EU & CH ETS UK ETS (& ESe) CORSA	EU ETS & CH ETS ESe - EU & CH ETS CORSA	CORSA	See note (b) CORSA	UK ETS (& ESe) CORSA	CORSA	UK ETS (& ESe) CORSA	CORSA <sup>(a)</sup>

(\*): 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) A revision to the UK ETS Order is undergoing the relevant legislative procedures at the time of publication of this version of this guidance, with the expectation that from 1 January 2023, UK ETS full-scope (&ESe) will be expanded to include flights that depart from, or arrive at an aerodrome in Switzerland. Furthermore, from 1 January 2023 the Swiss ETS will be expanded to include flights that depart from an aerodrome in Switzerland and arrive at an aerodrome in the UK. Please, check with your United Kingdom authority in terms of UK ETS and with your Switzerland authority in terms of CH ETS to confirm treatment of these routes.

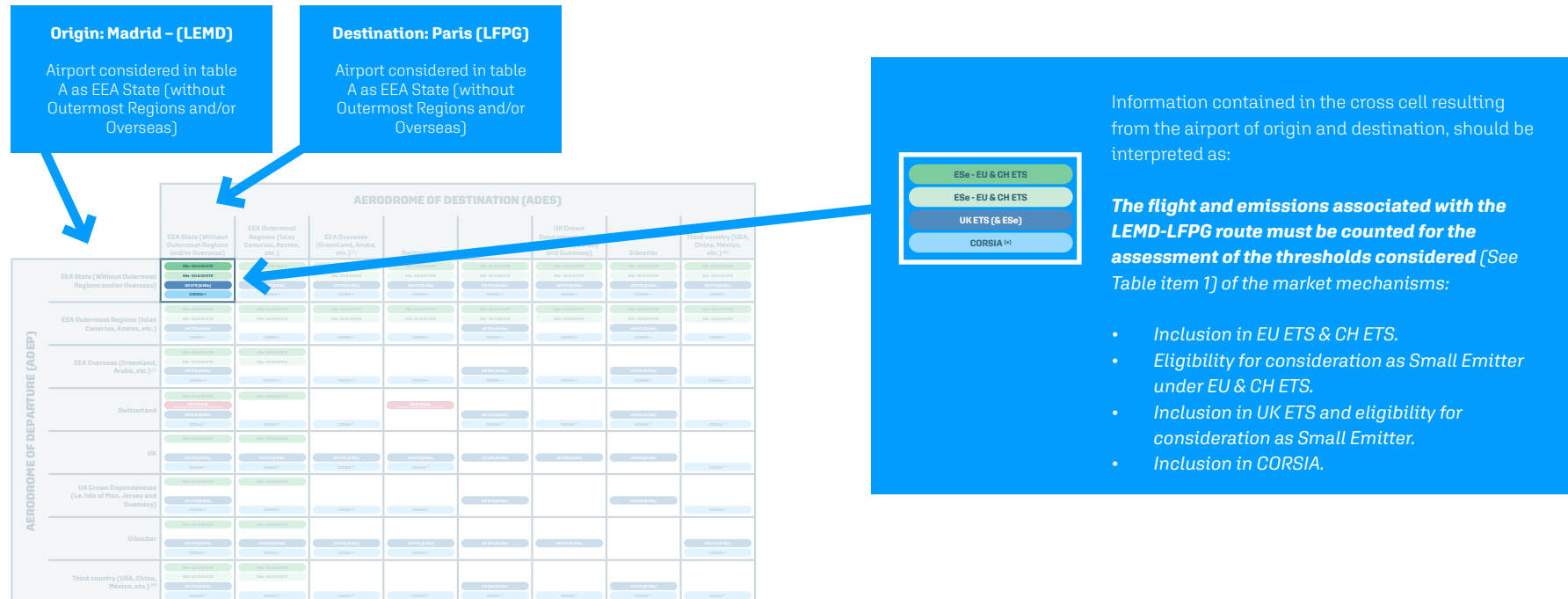
(c) Third Countries include States that for not form part of the EEA. However, Switzerland and the United Kingdom are not included in this category – they are treated separately.

## 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.						
Akrotiri	Anguilla	Bailiwick of Guernsey	Bermuda	British Antarctic Territory	British Indian Ocean Territory	British Virgin Islands
Cayman Islands	Dhekelia	Ducie and Oeno Islands	Falkland Islands	Henderson	Isle of Man	Jersey

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

Example: Flight operated by Company X between the airports of Madrid LEMD (Spain) and Paris - LFPG (France).



## TABLE B. REPORTING OBLIGATIONS UNDER THE DIFFERENT MBMs (EU ETS, CH ETS, UK ETS and CORSIA)

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.

**Remember:** Certain types of flights or aircraft, by virtue of existing legislation, are not to be considered during the assessment process. Table B is not applicable for CO<sub>2</sub> emissions and flights subject to exemption under the applicable MBM.

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

Exempted flight categories under the Commission Delegated Regulation (EU) 2019/1603 are referred to in Article 1, paragraph 2, and include State flights,

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.

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 (6) of Directive 2003/87, 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 emissions below 3 000 t CO<sub>2</sub> 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 6, of Directive 2003/87** for EU & CH ETS:

- **Use Table A** if you are evaluating **25 000 t CO<sub>2</sub>** threshold.
- **Use Table B** if you want to check if emissions are below **3 000 t CO<sub>2</sub>** on routes subject to reporting obligations



### European Union Emission Trading Scheme (EU-ETS)

#### REDUCED SCOPE

The Reduced Scope generally includes all flights departing from and arriving at the EEA. However, for flights to, from and within outermost regions special regulations apply.

Through the agreements with Switzerland and the United Kingdom (UK), flights from the EEA to Switzerland and from the EEA to the UK are also included in the 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. For an aircraft operator that has emitted less than 3 000 tonnes of CO<sub>2</sub> in a calendar year in the Reduced Scope and where 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.

## LEGAL REFERENCES CONSIDERED IN TABLE B TO DETERMINE REPORTING 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.

Reduce Scope is established by Art. 28a, paragraph 1 of Directive 2003/87/EC, as applicable until 31st December 2023.

[WEBSITE LINK USEFUL INFORMATION](#)

### CH ETS

Art. 46.d CO2 Swiss Ordinance 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.

[WEBSITE LINK USEFUL INFORMATION](#)

### CORSIA

Art. 1 & 2 Commission Delegated Regulation (EU) 2019/1603.

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

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



**TABLE B: MBMS UNDER WHICH A ROUTE IS SUBJECT TO REPORTING OBLIGATIONS**

		AERODROME OF DESTINATION (ADES)							
		EEA State (Without Outermost Regions and/or Overseas)	EEA Outermost Regions (Islas Canarias, Azores, etc.)	EEA Overseas (Greenland, Aruba, etc.) <sup>(*)</sup>	Switzerland	UK	UK Crown Dependencies (I.e. Isle of Man, Jersey and Guemsey)	Gibraltar	Third country (USA, China, México, etc.) <sup>(e)</sup>
<b>AERODROME OF DEPARTURE (ADEP)</b>	EEA State (Without Outermost Regions and/or Overseas)	EU ETS			EU ETS	EU ETS		See note (d)	
		CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA	CORSIA <sup>(a)</sup>	CORSIA	CORSIA	CORSIA
	EEA Outermost Regions (Islas Canarias, Azores, etc.)	EU ETS <sup>(c)</sup>							
		CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA	CORSIA	CORSIA
	EEA Overseas (Greenland, Aruba, etc.) <sup>(*)</sup>								
		CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA <sup>(a)</sup>	CORSIA	CORSIA	CORSIA
	Switzerland	CH ETS			CH ETS	See note (f)			
		CORSIA	CORSIA	CORSIA		See note (f)	CORSIA	CORSIA	CORSIA
	UK	UK ETS			See note (f)	UK ETS		UK ETS	
CORSIA		CORSIA	CORSIA	CORSIA				CORSIA	
UK Crown Dependencies (I.e. Isle of Man, Jersey and Guemsey)									
	CORSIA	CORSIA	CORSIA	CORSIA				CORSIA	
Gibraltar									
	CORSIA	CORSIA	CORSIA	CORSIA	UK ETS			CORSIA	
Third country (USA, China, México, etc.) <sup>(e)</sup>									
	CORSIA	CORSIA	CORSIA	CORSIA	CORSIA	CORSIA	CORSIA	CORSIA <sup>(a)(b)</sup>	

(\*) 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 CORSIA. Therefore, where the CORSIA code is used, it refers only to international flights.

(b) For CO2 Emissions from flights between aerodromes in two different third countries that are not subject to the reporting obligation, the recommendation remains to verify and report them (according to Art. 2, paragraph 3 of Commission Delegated Regulation [EU] 2019/1603).

(c) Emissions of flights from/to Outermost Regions are excluded by Art 28a.1(b) until 31st December 2023, except flights within same Outermost Region, which should be reported under the EU ETS.

(d) 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.

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

(f) A revision to the UK ETS Order is undergoing the relevant legislative procedures at the time of publication of this version of this guidance, with the expectation that from 1 January 2023, UK ETS full-scope (&Ese) will be expanded to include flights that depart from, or arrive at an aerodrome in Switzerland. Please, check with your United Kingdom authority in terms of the UK ETS to confirm treatment of these routes. Furthermore, from 1 January 2023 the Swiss ETS will be expanded to include flights that depart from an aerodrome in Switzerland and arrive at an aerodrome in the UK.

## ADDITIONAL INFORMATION IN RELATION WITH TABLE A

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

Example: Flight operated by Company X between the airports of Madrid LEMD (Spain) and Paris - LFPG (France).

**Origin: Madrid – (LEMD)**

Airport considered in table A as EEA State (without Outermost Regions and/or Overseas)

**Destination: Paris (LFPG)**

Airport considered in table A as EEA State (without Outermost Regions and/or Overseas)

AERODROME OF DEPARTURE (ADEP)	AERODROME OF DESTINATION (ADES)							
	EEA State (Without Outermost Regions and/or Overseas)	EEA Outermost Regions (Iles Canaries, Azores, etc.) <sup>(1)</sup>	EEA Overseas (Greenland, Aruba, etc.) <sup>(2)</sup>	Switzerland	UK	UK Crown Dependencies (i.e. Isle of Man, Jersey and Guernsey)	Gibraltar	Third country (USA, China, Mexico, etc.) <sup>(3)</sup>
EEA State (Without Outermost Regions and/or Overseas)	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS
EEA Outermost Regions (Iles Canaries, Azores, etc.)	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS
EEA Overseas (Greenland, Aruba, etc.)	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS
Switzerland	EU ETS	EU ETS	EU ETS	CORSA	EU ETS	EU ETS	EU ETS	EU ETS
UK	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS
UK Crown Dependencies (i.e. Isle of Man, Jersey and Guernsey)	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS
Gibraltar	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS
Third country (USA, China, Mexico, etc.)	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS	EU ETS

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

EU ETS

CORSA<sup>(4)</sup>

*The flight and emissions associated with the LEMD-LFPG route should only be reported within the scope of the **EU ETS** and **CORSA** scheme.*

*Additionally, emissions of this route should be taken into account if applicability of Art 28a [6] is assessed, in relation with 3 000 t CO2 threshold.*

*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.*