

This newsletter provides important information for aircraft operators administered by the UK under both the EU ETS and CORSIA

The UK and EU Exit

On 31 January 2020 the UK left the EU. Under the Withdrawal Agreement we are now in a Transition Period until 31 December 2020. As a result, the UK will remain in the EU Emissions Trading System (EU ETS) for both the 2019 and 2020 Scheme Years, and you are required to comply with all your obligations for this period.

The requirements of the European Commission's CORSIA Delegated Act, which extended the scope of monitoring, reporting and verification obligations for EU ETS Aircraft Operators to facilitate compliance with CORSIA, will also remain in force during the Transition Period.

The key compliance deadlines are provided below:

EU ETS Compliance Task	Deadline
Submit Verified Annual Emissions Report for 2019 emissions	31 March 2020*
Surrender equivalent allowances to 2019 verified emissions	30 April 2020
Submit Verified Annual Emissions Report for 2020 emissions	31 March 2021*
Surrender equivalent allowances to 2020 verified emissions	30 April 2021

* This is also the deadline for reporting your CORSIA emissions

Failure to meet the EU ETS reporting deadline is a breach of the UK regulations, which may lead to a civil penalty. **Aircraft operators (AOs) who fail to surrender sufficient allowances to cover their verified EU ETS emissions by the surrender deadlines are liable to receive a mandatory civil penalty equivalent to €100⁽¹⁾ per tonne for each allowance that they fail to surrender.**

EU ETS free allowance allocations (2019 and 2020)

All AOs who were entitled to an allocation of free allowances for the 2019 Scheme Year should now have received this allocation into their Aircraft Operator Holding Account (AOHA) in the UK Registry.

Free allowances for 2020 will be issued by 28 February 2020; this will not include any allocation due as a result of the linking of EU ETS to the Swiss ETS. Any additional allocation due as a result of flights to, from and within Switzerland will only take place after

the Delegated Act implementing 'Swiss Linking' enters into force, which is currently expected to be in May or June 2020.

2019 compliance deadlines

Compliance tasks and deadlines can be found below, with important additional details provided in Table A.

31 March 2020 (23:59 UK time) – EU ETS and CORSIA

Submit your emissions report via ETSWAP

Please ensure that when you complete the revised 'Operator Activity' page of the emissions report form you state that you are administered by the UK for both EU ETS and CORSIA; this will ensure that both sections of the report form are open for you to complete. EU ETS and CORSIA data must be entered separately within the report form; your emissions for each scheme will be calculated automatically from your fuel use data using the relevant emissions factor.

Your CORSIA emissions data must be verified by an EU ETS accredited verifier before being submitted to us. The requirement to verify CORSIA emissions also applies to those AOs whose EU ETS part of their report form is populated using EUROCONTROL Support Facility (ETS SF) data.

31 March 2020 (23:59 UK time) – EU ETS only

Enter your reportable emissions in the UK Registry

You must enter your reportable emissions into your AOHA.

30 April 2020 (23:39 UK time) – EU ETS only

Surrender your allowances from your AOHA

You must surrender allowances equivalent to your 2019 reportable emissions by this date. It is your responsibility to ensure that any allowances you require for surrender are delivered to your AOHA on time. If you have an AOHA please ensure that this is fully operative, and that you have at least two Authorised Representatives (ARs) in place. If you have any concerns about your AOHA, need to replace or add an Authorised Representative or have yet to open an AOHA, please contact our Registry Team urgently [here](#).

Talking to us

Questions regarding EU ETS or CORSIA should be directed to our ET Aviation [helpdesk](#).

¹⁾ As adjusted by the relevant factor in the Harmonised Index of Consumer Prices.

Table A - 2019 Compliance Tasks and deadlines

Table A1 - EU ETS and CORSIA Reporting			
Deadline	Task		
31 March 2020	Submit your EU ETS and CORSIA emissions report via ETSWAP	<p>EU ETS</p> <p>If you are eligible and report using the Simplified Reporting procedures your ETSWAP emissions report form must be completed using your EUROCONTROL draft Annual Emissions (ETS SF) Report <u>without modification</u>. You must check your ETS SF report against your own flight records to ensure that it is complete and accurate before completing the EU ETS part of the report form on ETSWAP; any error in reporting may leave you liable to a civil penalty, and may lead to a failure to surrender sufficient allowances.</p> <p>You <u>do not</u> have to wait for us to review your submitted emissions report form before completing the remainder of your EU ETS compliance tasks.</p> <p>If you are reporting using a third party verifier, either via use of the Small Emitters Tool (SET v5.09) or a Fuel Use Monitoring Methodology, you must use the same verifier to verify your EU ETS and CORSIA emissions and select your verifier in the normal way on ETSWAP. Version 5.09 of the SET is the version you should use for Data Gaps if required.</p> <p>CORSIA</p> <p>Please ensure you are familiar with the differences in scope between EU ETS and CORSIA, in particular the types of flight that are exempt under each scheme, before completing the CORSIA part of your emissions report form.</p> <p>CORSIA emissions data <u>must</u> be verified by an EU ETS accredited verifier before being submitted to us. Your verifier is required to provide a single verification opinion that covers emissions reported under EU ETS (if applicable) and CORSIA; if any issues are identified during verification, your verifier should stipulate which emissions they relate to, i.e. EU ETS only, CORSIA only or EU ETS and CORSIA.</p> <p><u>Note:</u> an emissions report should not be submitted if any misstatements are identified by your verifier. Any misstatement <u>must</u> be corrected before your emissions report is submitted to us.</p>	
Table A2 - EU ETS only – Registry tasks			
Deadline	Task	Aircraft Operators reporting using the Simplified Reporting procedures	Aircraft Operators reporting through third party verification
31 March 2020	Enter your reportable emissions in the UK Registry	<p>You must enter your emissions in your AOHA.</p> <p>You will need to enter a figure for your domestic and international emissions. Please make sure that the sum of these matches your total emissions figure in your report.</p> <p>If you have previously used an independent verifier, please remove your verifier from your AOHA prior to entering your reportable emissions. We will confirm whether your reportable emissions figure matches your ETS SF data (i.e. the verifier role). If you have not entered your emissions at the time we confirm your reportable emissions, we will enter your emissions for you.</p>	<p>You must enter your emissions in your AOHA.</p> <p>You will need to enter a figure for your domestic and international emissions. Please make sure that the sum of these matches your total emissions figure in your report.</p> <p>Your verifier is required to confirm the emissions figure in your AOHA.</p>
30 April 2020	Surrender allowances from your AOHA	<p>You must surrender allowances equivalent to your 2019 reportable emissions by this date.</p> <p>It is your responsibility to ensure that that any allowances you require are delivered to your AOHA in time for you to effect surrender, and that your account is fully operative, with two Authorised Representatives (ARs) in place and available.</p> <p>If you fail to surrender sufficient allowances by the surrender deadline you are liable to receive a mandatory civil penalty equivalent to €100⁽¹⁾ per tonne for each allowance that you fail to surrender.</p>	