INSPECTOR	
CERTIFICATE HOLDER/APPLICANT	

Nig.CARs 16	Requirement of the Regulation	Compliance Method Manual Ref #	Certificate holder/ Applicant Comments (if appropriate)	Status
16.1	**GENERAL**			
16.1.1.1	Applicability This Part is applicable to: (a) an aeroplane operator attributed to Nigeria that produces annual CO2 emissions greater than 10000 tonnes; and (b) Aircraft Operators (Airlines) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights with the exception of humanitarian, medical and fire fighting flights.			
16.2	**Definitions and Abbreviations**			
16.2.1.1	**Definitions** For the purpose of this Part, the following definitions shall apply: **Administrative partnership** means delegation of administering tasks in this volume from one State to another State(s).			

	Aerodrome means a defined area on land or water (including any buildings, installations and equipment) intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft. **Aerodrome Pair** means a group of two aerodromes composed of a departing aerodrome and an arrival aerodrome. **Aeroplane** means a power-driven heavier-than-air aircraft, deriving its lift in flight chiefly from aerodynamic reactions on surfaces which remain fixed under given conditions of flight. **Aeroplane Owner** means Person(s), organization(s) or enterprise(s) identified via Item 4 (Name of owner) and Item 5 (Address of owner) on the certificate of registration of an aeroplane. **Air Operator Certificate (AOC)** means a certificate authorizing an operator to carry out specified commercial air transport operations. **Authority** the civil aviation authority by the State to which it is attributed. **Conversion process** means a type of technology used to convert a feedstock into aviation fuel. **CORSIA Eligible Fuel** means a CORSIA sustainable aviation fuel or a CORSIA lower carbon aviation fuel, which an operator may use to reduce their offsetting requirements. **CORSIA Lower Carbon Aviation Fuel** means a fossil-based aviation fuel that meets the CORSIA Sustainability Criteria under this Volume. **CORSIA Sustainable Aviation Fuel** means a renewable or waste-derived aviation fuel that meets the CORSIA Sustainability Criteria under this Volume. **Feedstock** means a type of unprocessed raw material used for the production of aviation fuel. **Flight Plan** means specified information provided to air traffic services units, relative to an intended flight or portion of a flight of an aircraft. **Fuel Uplift** means a measurement of fuel provided by the fuel supplier, as documented in the fuel delivery notes or invoices for each flight (in litre). **Great Circle Distance** means the shortest distance, rounded to the nearest kilometre, between the origin and the destination aerodromes, measured over the earth's surface modelled according to the World Geodetic System 1984 (WGS84).			

	Note. Latitude and longitude coordinates of aerodromes can be obtained from the ICAO Location Indicators database. **International Flights** means the operation of an aircraft from take-off at an aerodrome of a State or its territories and landing at an aerodrome of another State or its territories. **Domestic Flight** means the operation of an aircraft from take-off at an aerodrome of a State or its territories and landing at an aerodrome of the same State or its territories. **National Accreditation Body** means a body authorized by a State which attests that a verification body is competent to provide specific verification services. **New Entrant** means any aeroplane operator that commences an aviation activity falling within the scope of this Volume on or after its entry into force and whose activity is not in whole or in part a continuation of an aviation activity previously performed by another aeroplane operator. **Notifying State** means the State that has submitted to ICAO the request for the registration of or change in the three-letter designator of an aeroplane operator over which it has jurisdiction. **Operator** means the person, organization or enterprise engaged in or offering to engage in an aircraft operation. **Pathway** means a specific combination of feedstock and conversion process used for the production of aviation fuel. **Reporting Period** means a period which commences on 1 January and finishes on 31 December in a given year for which an aeroplane operator or State reports required information. The flight departure time (UTC) determines which reporting period a flight belongs to. **State pair** means a group of two States composed of a departing State or its territories and an arrival State or its territories. **Verification Body** means a legal entity that performs the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report, as an accredited independent third party. **Verification of Report** means an independent, systematic and sufficiently documented evaluation process of an emissions report and, when required, a cancellation of eligible emissions units report. **Verification Report** means a document, drafted by the verification body, containing the verification statement and required supporting information.			

	Verification Team means a group of verifiers, or a single verifier that also qualifies as a team leader, belonging to a Verification body conducting the verification of an Emissions Report and, when required, an Emissions Unit Cancellation Report. The team can be supported by technical experts. *Note: Every other term not defined herein shall have the same meaning as contained in the Act and the Chicago Convention and its Annexes.*			
16.2.1.2	**Abbreviations** The following abbreviations are used in Part 16: (1) ACARS - Aircraft Communications Addressing and Reporting System; (2) AOC - Air operator certificate; (3) CERT - CO2 Estimation and Reporting Tool; (4) CO2 - Carbon dioxide; (5) CO2e - Carbon dioxide equivalent (6) CORSIA - Carbon Offsetting and Reduction Scheme for International Aviation; (7) GHG - Greenhouse gases; (8) IAF - International Accreditation Forum; (9) IEC - International Electro technical Commission; (10) ISO -International Organization for Standardization; (11) MRV - Monitoring, Reporting and Verification; (12) MJ – Mega joule; (13) RTK - Revenue Tonne Kilometres.			
16.3	**ADMINISTRATION**			
16.3.1.1	**APPLICABILITY** (a) This Part should be applicable to an aeroplane operator attributed to Nigeria according to the approach in subsection 16.3.1.2 (a).			
16.3.1.2	**ATTRIBUTION OF AN AEROPLANE OPERATOR TO NIGERIA**			

	(a) The aeroplane operator is considered attributed to Nigeria under this Part in the following cases: (1) Where the aeroplane operator has an International Civil Aviation Organization (ICAO) Designator, which is notified by Nigeria; (2) Where the aeroplane operator does not possess an ICAO Designator, but has a valid air operator certificate (or equivalent) issued by Nigeria; or (3) Where the aeroplane operator does not possess an ICAO Designator or air operator certificate, but is registered as juridical person in Nigeria. This also applies where the aeroplane operator is a natural person having residence and registration in Nigeria. (b) When the aeroplane operator changes its ICAO Designator, AOC (or equivalent) or place of juridical registration, and is subsequently attributed to a new State, but it is not establishing a new entity or a subsidiary, then this State becomes the State to which the aeroplane operator fulfils its requirements under CORSIA at the start of the next compliance period. (c) The Authority will ensure the correct attribution of an aeroplane operator according to the requirements in subsection 16.3.1.2 (a). (d) The aeroplane operator with a wholly owned subsidiary aeroplane operator that is legally registered in N i g e r i a can be treated as a single consolidated aeroplane operator liable for compliance with the requirements of this Part , subject to the approval of the Authority. Evidence shall be provided in the aeroplane operator's Emissions Monitoring Plan (refer to Subpart 16.4.2) to demonstrate that the subsidiary aeroplane operator is wholly owned (e) The Authority will submit to ICAO a list of aeroplane operators which are attributed to it annually by 30 November thereafter. The Authority may submit updates to this list to ICAO on a more frequent basis.			

	(f) The state shall use the ICAO document entitled "CORSIA Aeroplane Operator to state attributions" that is available on the ICAO CORSIA website to meet its requirements under 16.3.1.2(c).			
16.3.1.3	**ATTRIBUTION OF INTERNATIONAL FLIGHTS TO AN AEROPLANE OPERATOR** (a) The aeroplane operator shall identify international flights that are attributed to it according to the approach in 16.3.1.3 (b). (b) A specific international flight shall be attributed to the aeroplane operator as follows: (1) ICAO Designator: When Item 7 (aircraft identification) of the flight plan contains the ICAO Designator, that flight shall be attributed to the aeroplane operator that has been assigned this Designator; (2) Registration marks: When Item 7 (aircraft identification) of the flight plan contains the nationality or common mark, and registration mark of an aeroplane that is explicitly listed in an air operator certificate (or equivalent) issued by Nigeria, that flight shall be attributed to the aeroplane operator that holds the air operator certificate (or equivalent); or (3) Other: When the aeroplane operator of a flight has not been identified by either a) or b), that flight shall be attributed to the aeroplane owner who shall then be considered the aeroplane operator. (c) Upon request by the Authority, owners of aeroplanes registered in Nigeria shall provide all information necessary to identify the actual aeroplane operator of a flight. (d) The aeroplane operator may delegate the administrative requirements of this Part to a third-party contractor as long as			

	the delegation is not the same entity as the verification body. The third-party contractor may conduct verification services for the aeroplane operator as prescribed in 16.4.4.1 Liability for compliance shall remain with the aeroplane operator in all situations. (e) The Authority will ensure the correct attribution of an international flight departing from an aerodrome in its territory to an aeroplane operator using the approach in 16.3.1.3 (b) and perform the required order of magnitude checks toensure the completeness of reported data as described in 16.4.4.1 (d).			
16.3.1.4	**RECORD KEEPING** (a) The aeroplane operator shall keep records relevant to demonstrating compliance with the requirements of this Part f or a period of 10y ears. (b) The Authority will keep records relevant to the aeroplane operator's CO2 emissions per State pair during the period of 2019- 2020 in order to calculate the aeroplane operator's offsetting requirements during the 2030-2035 compliance periods. (c) The aeroplane operator shall keep records relevant to its CO2 emissions per State pair during the 2019-2020 period in order to cross-check its offsetting requirements calculated by the Authority during the 2030-2035 compliance periods			
16.3.1.5	**COMPLIANCE PERIODS AND TIMELINE** (a) States and aeroplane operators shall comply with the requirements in 16.4, 16.5 and 16.6 in accordance with the timelines as defined in this Part.			

16.3.1.6	**EQUIVALENT PROCEDURES** (a) The use of equivalent procedures in lieu of the procedures specified in this Volume of Part 16 shall be approved by the State to which the aeroplane operator has been attributed in 16.3.1.2 Equivalent procedures shall demonstrably meet the requirements in this Volume of Part 16. Note. Guidance material, including the use of equivalent procedures, is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)			
16.4	**MONITORING, REPORTING AND VERIFICATION (MRV) OF AEROPLANE OPERATOR ANNUAL CO2 EMISSIONS**			
16.4.1	**GENERAL REQUIREMENTS**			
16.4.1.1	**APPLICABILITY OF MRV REQUIREMENTS** (a) This Subpart shall be applicable to an aeroplane operator attributed to Nigeria that produces annual CO2 emissions greater than 10000 tonnes from the use of an aeroplane(s) with a maximum certificated take-off mass greater than 5 700 kg conducting international flights on or after 1 January 2019, with the exception of humanitarian, medical and firefighting flights. (b) When considering whether a flight is international or domestic, an aeroplane operator and a State shall use, for the purpose of this Volume, Doc 7910 — Location Indicators, which contains a list of aerodromes and the State they are attributed to. *Note Further guidance material is also provided in the nvironmental Technical Manual (Doc 9501), Volume IV – Procedures for emonstrating compliance with the* *Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).*			

	(c) This Subpart shall not be applicable to international flights preceding or following a humanitarian, medical or firefighting flight provided such flights were conducted with the same aeroplane, and were required to accomplish the related humanitarian, medical or firefighting activities or to reposition thereafter the aeroplane for its next activity. The aeroplane operator shall provide supporting evidence of such activities to the verification body or, upon request, to the Authority. (d) This Subpart shall be applicable to a new entrant aeroplane operator attributed to Nigeria from the year after it meets the requirements in subsection 16.4.1.1, (a) and (c). (e) If the aeroplane operator is close to the threshold of annual CO2 emissions, as defined in 16.4.1.1 (a) and (c), from international flights, as defined in 16.3.1.3 (b)(1), it shall consider engaging with the State to which it is attributed for guidance. Likewise, the Authority will carry out oversight of the aeroplane operators attributed to it, and engage with any that it considers may be close to or above the threshold. The aeroplane operator with annual CO2 emissions below the threshold may choose to voluntarily engage with the State to which it is attributed.			
16.4.2	**MONITORING OF CO2 EMISSIONS**			
16.4.2.1	**ELIGIBILITY OF MONITORING METHODS** (a) The aeroplane operator shall monitor and record its fuel use from international flights in accordance with an eligible monitoring method. (b) An aeroplane operator's fuel use monitoring method shall be submitted for approval by The Authority.			

	(c) Following approval of the Emissions Monitoring Plan, the aeroplane operator shall use the same eligible monitoring method for the entire compliance period. (d) IS: 16.4.2 .1 provide the fuel use monitoring methods .			
16.4.2.2	**2019-2020 COMPLIANCE PERIOD** (a) The aeroplane operator with annual CO2 emissions from international lights under the applicability of this Subpart, greater than or equal to 500 000 tonnes shall use a Fuel Use Monitoring Method as described in IS: **16.4.2.1** (b) The aeroplane operator with annual CO2 emissions from international flights under the applicability of This Subpart, of less than 500000 tonnes shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT). (c) If the aeroplane operator's annual CO2 emissions from international flights increases above the threshold of 500 000 tonnes in 2019, The Authority will p ermit, at its discretion, the aeroplane operator to continue to use the chosen monitoring method during 2020. (d) The aeroplane operator shall use the same monitoring method during the 2019- 2020 period that it expects to use during the 2021- 2023 period, taking into account its expected annual CO2 emissions during the 2021-2023 period. If the aeroplane operator needs to change monitoring method, it will submit a revised Emissions Monitoring Plan by 30 September 2020 in order to implement the new monitoring method from 1 January 2021. (e) If the aeroplane operator does not have an approved Emissions Monitoring Plan as of 1 January 2019, it shall monitor and record its CO2 emissions in accordance with the eligible			

	monitoring method outlined in the Emissions Monitoring Plan that it will submit, or has submitted, to the Authority. (f) If the aeroplane operator's Emissions Monitoring Plan is determined to be incomplete and/or inconsistent with the eligible Fuel Use Monitoring Method, then the Authority will, at its discretion, approve a different eligible Fuel Use Monitoring Method within the Emissions Monitoring Plan for a period lasting no later than 30 June 2019. (g) (h) If the aeroplane operator does not have sufficient information to use a Fuel Use Monitoring Method, The Authority will, at its discretion, approve the use of the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT) for a period lasting no later than 30 June 2019.			
16.4.2.3	**2021-2035 COMPLIANCE PERIOD** (a) The aeroplane operator with annual CO2 emissions from international flights subject to offsetting requirements of greater than or equal to 50 000 tonnes, shall use a Fuel Use Monitoring Method as described in IS: 16.4.2.1 for these flights. For international flights not subject to offsetting requirements the aeroplane operator shall use either a Fuel Use Monitoring Method, or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT). (b) The aeroplane operator, with annual CO2 emissions from international flights subject to offsetting requirements of less than 50 000 tonnes, shall use either a Fuel Use Monitoring Method or the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT). (c) If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements increases above the threshold of 50 000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator shall submit an updated Emissions Monitoring Plan by 30 September of year			

	(y + 2). The aeroplane operator shall change to a Fuel Use Monitoring Method, as described in IS: 16.4.2.1, on 1 January of year (y+3). (d) If the aeroplane operator's annual CO2 emissions from international flights subject to offsetting requirements decreases below the threshold of 50 000 tonnes in a given year (y), and also in year (y+1), the aeroplane operator may change monitoring method on 1 January of year (y+3). If the aeroplane operator chooses to change its monitoring method, it shall submit an updated Emissions Monitoring Plan by 30 September of year (y + 2).			
16.4.2.4	**EMISSIONS MONITORING PLAN** (a) The aeroplane operator shall submit an Emissions Monitoring Plan to The Authority (b) The Emissions Monitoring Plan shall contain the information as defined in IS 16.4.2.1. (c) The aeroplane operator shall submit the Emissions Monitoring Plan to The Authority in the form prescribed by The Authority. (e) The Authority will engage with the aeroplane operator to resolve any outstanding issues identified in an Emissions Monitoring Plan, and the aeroplane operator's Emissions Monitoring Plan shall be submitted for approval by The Authority (f) The Authority will decide on the level of aggregation (i.e., State pair or aerodrome pair) for which an aeroplane operator shall report the number of international flights and CO2 emissions, and the Authority will inform the aeroplane operator on the level of aggregation during the approval process for the Emissions Monitoring Plan.			

	(g) A new entrant aeroplane operator shall submit an Emissions Monitoring Plan to the Authority within three months of falling within the scope of applicability of This Subpart. (h) The aeroplane operator shall re submit the Emissions Monitoring Plan to the Authority if a material change is made to the information contained within the Emissions Monitoring Plan. Note. Material change to the information contained within the Emissions Monitoring Plan means a change to the information presented in the plan that would affect the status or eligibility of the aeroplane operator for an option under the emissions monitoring requirements, or that would otherwise affect the decision by the State to which the aeroplane operator is attributed with regard to whether the aeroplane operator's approach to monitoring conforms with the requirements). (i) The aeroplane operator shall inform the Authority of changes that would affect the Authority's oversight (e.g., change in corporate name or address), even if the changes do not fall within the definition of a material change.			
16.4.2.5	**CALCULATION OF CO2 EMISSIONS FROM AEROPLANE FUEL USE** (a) The aeroplane operator shall apply a fuel density value to calculate fuel mass where the amount of fuel uplift is determined in units of volume. (b) The aeroplane operator shall record the fuel density that is used for operational and safety reasons. Fuel density may be an actual or a standard value of 0.8 kg per litre. The aeroplane operator shall detail the procedure for informing the use of actual or standard density in the Emissions Monitoring Plan along with a reference to the relevant aeroplane operator documentation.			

	(c) The aeroplane operator using a Fuel Use Monitoring Method shall determine the CO2 emissions from international flights using the following equation: where: CO2 = CO2 emissions (in tonnes); Mf = Mass of fuel f used (in tonnes); and FCFf = Fuel conversion factor of given fuel f, equal to 3.1 (in kg CO2/kg fuel) for Jet-A fuel /Jet-A1 fuel and 3.10 (in kg CO2/kg fuel) for AvGas or Jet-B fuel. Note. For the purpose of calculating CO2 emissions the mass of fuel used includes all aviation fuels.			
16.4.2.6	**MONITORING OF CORSIA ELIGIBLE FUEL CLAIMS** (a) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall use a CORSIA eligible fuel that meets the CORSIA Sustainability Criteria as defined within the ICAO document entitled “CORSIA Sustainability Criteria for CORSIA Eligible Fuels”. Note. ICAO document entitled “CORSIA Sustainability Criteria for CORSIA Eligible Fuels” is available on the ICAO CORSIA website. (a) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels shall only use CORSIA eligible fuels from fuel producers that are certified by an approved Sustainability Certification Scheme included in the ICAO document entitled “CORSIA Approved Sustainability Certification Schemes”. Such certification schemes meet the requirements included in the ICAO document entitled “CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes. Note 1. ICAO document entitled “CORSIA Approved Sustainability Certification Schemes”, is available on the ICAO CORSIA website. Note 2. ICAO document entitled “CORSIA Eligibility Framework and Requirements for Sustainability Certification Schemes”, is available on the ICAO CORSIA website.			

	(b) If the aeroplane operator cannot demonstrate the compliance of the CORSIA eligible fuel with the CORSIA Sustainability Criteria, then the fuel shall not be accounted for as CORSIA eligible fuel.			
1 6.4.3.	**REPORTING OF CO2 EMISSIONS**			
16.4.3.1	**CO2 EMISSIONS OCCURRED DURING REPORTING PERIODS** (a) The aeroplane operator shall submit to The Authority a copy of the verified Emissions Report and a copy of the associated Verification Report by 31 May in the calendar year which follows the reporting period. (b) When the aeroplane operator reports its consolidated CO2 emissions from international flights during the 2019-2020 period, including subsidiary aeroplane operators, disaggregated data relating to each subsidiary aeroplane operator shall be appended to the main Emissions Report.			
16.4.3.2	**CO2 EMISSIONS OCCURRED DURING REPORTING PERIODS OF 2021-2035** (a) The aeroplane operator shall submit to the Authority a copy of the verified Emissions Report and a copy of the associated Verification Report by 30 April in the calendar year which follows the reporting period.			
16.4.3.3	**AEROPLANE OPERATOR'S EMISSIONS REPORT** (a) The Emissions Report shall include information contained in IS: 16.4.3.3 (a). (b) The aeroplane operator shall submit the Emissions Report to the Authority in the form prescribed by the Authority.			

	(c) An aeroplane operator's Emissions Report shall be submitted for approval by the Authority.			
16.4.3.4	**PUBLISHING EMISSIONS REPORT INFORMATION** (a) In specific circumstances where the aeroplane operator operates a very limited number of State pairs that are subject to offsetting requirements, and/or a very limited number of State pairs that are not subject to offsetting requirements, it may request in writing to The Authority that such data not be published at the aeroplane operator level explaining the reasons why disclosure would harm its commercial interests. Based on this request, The Authority will determine whether this data is confidential. (b) In specific circumstances where aggregated State pair data may be attributed to an identified aeroplane operator as a result of a very limited number of aeroplane operators conducting flights on a State pair, that aeroplane operator may request in writing to The Authority that such data not be published at State pair level, explaining the reasons why disclosure would harm their commercial interests. Based on this request, The Authority will should determine whether this datais confidential.			
16.4.3.5	**REPORTING OF CORSIA ELIGIBLE FUELS** (a) The use of CORSIA eligible fuel reported to the Authority will not include any fuels traded or sold to a third party. (b) The aeroplane operator which participates in other greenhouse gas reductions schemes shall notify the Authority of such participation. This notification will include a declaration that CORSIA eligible fuels reported under this Part have not also been claimed under another greenhouse gas reduction scheme.			

	(c) The aeroplane operator may claim reduced emissions from using CORSIA eligible fuel in its Emissions Report. In Part to make such claim, the aeroplane operator must provide supplementary information as described in IS: 16.4.3.3 (d) This information must originate at the blend point, and include fuel information from both the neat (unblended) fuel producer and the fuel blender. (e) The aeroplane operator can decide when to make a CORSIA eligible fuel claim within a given compliance period for all CORSIA eligible fuel received by a blender within that compliance period. (f) If the aeroplane operator purchases fuel from a supplier downstream from the fuel blender (e.g., from a distributor, another aeroplane operator, or an aerodromebased fuel distributor), this fuel supplier shall provide all of the requisite documentation in order for the emissions reductions from the use of CORSIA eligible fuels to be claimed by the aeroplane operator. The Authority reporting to ICAO is confidential.			
16.4.3.6	**THE AUTHORITY REPORTING TO ICAO** (a) Regarding the CO2 emissions for year 2019, The Authority will, b y 31 August 2020, report information as defined in IS: 16.21.3.6 (a) and (d), if applicable, to the International Civil Aviation Organization. (b) Regarding the CO2 emissions for year 2020, The Authority will, b y 31 August 2021, report information as defined in IS: 16.21.3.6 (b) and (d), if applicable, to the International Civil Aviation Organization. (c) Regarding the CO2 emissions for 2021-2035 period, The Authority will, by 31 July 2022, and by 31 July annually			

	thereafter, report information as defined in IS: 16.4.3.6 (c) and (d), if applicable, to the International Civil Aviation Organization. (d) In cases where subsection 16.4.3.4, (a) and (b) applies, The Authority will determine whether this data is confidential, and also inform the International Civil Aviation Organization of any data deemed confidential in accordance with subsection 16.4.3.4, (a) and (b) within the report to be submitted. (e) All aeroplane operator data which is deemed confidential in accordance with subsection 16.4.3.4, (a) and (b) shall be aggregated without attribution to the specific aeroplane operator, and included within the ICAO document entitled "CORSIA Central Registry (CCR): Information and Data for Transparency". Note.			
16.4.4.	**VERIFICATION OF CO2 EMISSIONS**			
16.4.4.1	**VERIFICATION OF AN EMISSIONS REPORT AND SUBMISSION OF RELEVANT REPORTS** (a) The aeroplane operator shall engage a verification body for the verification of its Emissions Report. Note. For the purpose of this Part , the verification body is one of the verification bodies included in the list of verification bodies accredited in ICAO Contracting States, included within the ICAO document entitled "CORSIA Central Registry (CCR): Information and Data for Transparency" is available on the ICAO CORSIA website. (b) The aeroplane operator shall perform an internal pre - verification of its Emissions Report prior to the verification by a verification body.			

	(c) A verification body shall conduct the verification according to ISO 14064 -3:2006, and the relevant requirements in IS: 16.6.2.1. (d) Following the verification of the Emissions Report by the verification body, the aeroplane operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Report and associated Verification Report to the Authority, in accordance with the timeline in subsection 16.4.3.1, (a) and subsection 16.4.3.2 (a). (e) The Authority will perform an order of magnitude check of the Emissions Report. (f) To facilitate order of magnitude checks and ensure the completeness of reported data, and where necessary to support the implementation of the requirements in this Part , The Authority will share, upon agreement with another State's Administrating Authority, specific data and information contained in the aeroplane operator's Emissions Report for aeroplane operators performing flights to and from the requesting State. (g) The Authority will inform concerned aeroplane operators on the requests for data sharing. In the absence of an agreement between the two States, this information should not be disclosed to third parties. (h) The Authority will share, upon a justified request from another State, data on aeroplane operators which are attributed to it, where the request relates to the correct attribution of flights to aeroplane operators. This includes leased aeroplanes where there is a risk of incorrect attribution of flights due to the complexity of leasing and Parent/Subsidiary arrangements between aeroplane operators. In addition, States shall support			

	each other and provide flight information (e.g., from ATM systems), especially in cases where the flight is between two States which does not include the State to which the aeroplane operator is attributed. Such data includes origin and destination aerodromes, flight date and time, aircraft type. Note. As an example of leasing complexities, Operator A may lease its aeroplane to Operator B, with both operators using the same aeroplane during the year but Operator B not operating to the State making the request for information. The State regulating Operator A may want to confirm that the leased aeroplane is identified in the Emissions Report from Operator B to be confident that Operator A has not under reported. (i) The Authority will provide the name of the verification body used to verify each Emissions Report upon a request for information disclosure. (j) The Authority will inform concerned aeroplane operators of any request for information disclosure. (k) Fuel purchases, transaction reports, fuel blending records and sustainability credentials shall constitute the documentary proof for the purpose of verification and approval of emissions reductions from the use of CORSIA eligible fuels. (l) The aeroplane operator shall ensure that it, or its designated representative, has audit rights of the production records for the CORSIA eligible fuels that it purchases. (m) When an audit provision is triggered, and an audit of the fuel producer is undertaken, the aeroplane operator shall share the results of the audit with the fuel producer so that the producer may then make it available to other aeroplane operators seeking assurance on the fuel producer's internal processes for the purpose of this Volume. Note. The quality control assurances of CORSIA eligible fuel producers include declarations and/or			

	process certifications, with periodic audits by verifiers, purchasers, or trusted entities. The process certifications, including the sustainability credentials, provide assurance that the CORSIA eligible fuel producer has established business processes to prevent double counting, and the periodic audits verify that the producer is following their established procedures. Purchasers and States may elect to independently audit the production records of the CORSIA eligible fuel producer in order to provide further assurance. (n) In order to ensure this capability exists, CORSIA eligible fuel procurement controls shall seek to enable audit rights for fuel purchasers, aeroplane operators, or their designated representatives.			
16.4.5	**DATA GAPS AND ERROR CORRECTION**			
16.4.5.1	**DATA GAPS** (a) The aeroplane operator shall correct issues identified with the aeroplane operator's data and information management system in a timely manner to mitigate ongoing data gaps and system weaknesses. (b) The aeroplane operator using a Fuel Use Monitoring Method shall fill a data gap by using the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT), provided that the data gaps during a compliance period do not exceed the following thresholds: (1) For 2019-2020 period: 5 per cent of international flights; (2) For 2021-2035 period: 5 per cent of international flights subject to offsetting requirements. (c) If the aeroplane operator realizes it has data gaps that exceed the threshold in **subsection 16.4.5.1**, (b), then the aeroplane			

	operator shall engage with the Authority to take remedial action to address this. (d) When the threshold is exceeded, the aeroplane operator shall state the (e) The aeroplane operator shall fill all data gaps and correct systematic errors and misstatements prior to the submission of the Emissions Report. (f) If the aeroplane operator does not provide its Emissions Report in accordance with the timeline, the Authority will engage with the aeroplane operator to obtain the necessary information. If this proves unsuccessful, then the Authority will estimate the aeroplane operator's annual emissions using the best available information and tools, such as the ICAO CORSIA CO2 Estimation and Reporting Tool (CERT). (g) If the State does not provide its annual aggregated Emissions Report to ICAO in accordance with the timelines as defined in this Part , then the data provided by ICAO shall be used to fill these gaps and calculate the total sectoral CO2 emissions in a given year and the Sectoral Growth Factor, as defined in Subpart 16.5.			
16.4.5.2	**ERROR CORRECTION** (a) If an error in the aeroplane operator's reported emissions is identified by the Authority, the verification body, or the aeroplane operator after the reported CO2 emissions have been submitted to ICAO, the Authority will update the reported CO2 emissions to address the error. The Authority will assess any implications with respect to the aeroplane operator's offsetting requirements in previous years and, if necessary, make an adjustment to compensate for the error during the compliance period in which the error has been identified.			

	(b) The Authority will report an error in the aeroplane operator's CO2 emissions and the follow-up result of the related adjustment to ICAO. Note. No adjustments will be made to the total sectoral CO2 emissions or the Sector's Growth Factor (SGF), as defined in Subpart 16.5, as a result of error correction to Emissions Reports.			
16.5	**CO2 OFFSETTING REQUIREMENTS FROM INTERNATIONAL FLIGHTS AND EMISSIONS REDUCTIONS FROM THE USE OF CORSIA ELIGIBLE FUELS**			
16.5.1	**GENERAL REQUIREMENTS**			
16.5.1.1	**APPLICABILITY OF CO2 OFFSETTING REQUIREMENTS** (a) From 1 January 2021 to 31 December 2035, the offsetting requirements of this Sub-part shall be applicable to an aeroplane operator with international flights, as defined in 16.3.1.3 (b) (1) and 16.4.1.1, between States as defined in the ICAO document entitled "CORSIA States for Chapter 3 State Pairs". Note. ICAO document entitled "CORSIA States for Chapter 3 State Pairs" is available on the ICAO CORSIA website. (b) The requirements of this Sub-part shall not be applicable to a new entrant aeroplane operator for three years starting in the year when it meets the requirements in 16.4.1.1(a) and (c), or until its annual CO2 emissions exceed 0.1percent of total CO2 emissions from international flights, as defined in 16.3.1.3 (a) and 16.4.1.1, in 2020, whichever occurs earlier. (c) The requirements of this Sub-part shall then be applicable in the subsequent year. The Authority will use the information on the total. CO2emissions in 2020 from the ICAO document entitled "CORSIA 2020 Emissions". This information will be produced in accordance with the timeline described in this Part .			

	Note. ICAO document entitled “CORSIA 2020 Emissions” is available on the ICAO CORSIA website. (d) The Authority will notify ICAO of their decision to voluntarily participate, or to discontinue the voluntary participation in CORSIA, for the purpose of the inclusion of the State in the ICAO document entitled “CORSIA States for Chapter 3 State Pairs”, according to the timeline described in this Part . Note. The ICAO document entitled “CORSIA States for Chapter 3 State Pairs “is available on the ICAO CORSIA website includes: a) States that have volunteered to participate during the compliance periods from 1 January 2021 to 31 December 2026; e) States, with the exception of Least Developed Countries (LDCs), Small Island Developing States (SIDS) and Land locked Developing Countries (LLDCs), which meet the following criteria during the compliance periods from 1 January 2027 to 31 December 2035: (i) An individual share of international aviation activities in RTKs in the year 2018 above 0.5 percent of total RTKs; or (ii) Whose cumulative share in the list of States from the highest to the lowest amount of RTKs reaches 90 percent of total RTKs in the year 2018. f) States which are not within the applicability scope of (b), but which have volunteered to participate. This document is updated on an annual basis according to the timeline as defined in this Part. (g) The Authority will calculate the annual aeroplane operator’s final CO2 offsetting requirements based on the data reported in accordance with Subpart 16.4, the applicability requirements in 16.5.1.1, and the application of 16.5.1.2, 16.5.1.3 and 16.5.1.4 where applicable.			
16.5.1.2	**CO2 OFFSETTING REQUIREMENTS** (a) The Authority will calculate, for each of the aeroplane operators attributed to it, the amount of CO2 emissions required to be offset in a			

	given year from 1 January 2021 to 31 December 2023 prior to consideration of the CORSIA eligible fuels, as follows: ORy = OE + SGFy where: ORy = Aeroplane operator's offsetting requirements in the given year y; OE = Aeroplane operator's CO2 emissions covered by 1.4.1.1 in the given year y or aeroplane operator's CO2 emissions covered by 1.4.1.1 in 2020, depending upon the option selected by the State which will be applied to all aeroplane operators that have been attributed to it; and SGFy = Sector's Growth Factor. *Note1. The Sector's Growth Factor applicable for a given year (SGFy) is provided in the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)"is available from the ICAO CORSIA website, and is calculated as*Where SEy=Total sectoral CO2 emissions covered by 1.4.1.1 in the given year y and SEB,y=Average total annual sectoral CO2 emissions during 2019 and 2020 covered by 1.4.1.1 in the given year y. *Note2. Sectoral emissions in a given year (SEy) do not include the CO2 emissions from new entrants during their exception period, as defined in 1.4.1.1 (b), (c) and (d).* *Note3. As the States which form the "CORSIA States for Chapter 3 State Pairs", as defined by 3.1, change overtime, the average total annual sectoral CO2* *emissions during 2019 and 2020 covered by these State pairs in the given year y (SEB,y) will be recalculated.* (c) The Authority will calculate, for each of the aeroplane operators attributed to it, the amount of CO2 emissions required to be offset in a given year from 1 January 2024 to 31 December 2035 prior to consideration of the CORSIA eligible fuels, every year as follows: Note. The specified percentage (i.e., %Oy) will be determined by the ICAO Assembly in 2028.			

	(d) The Authority will use the Sector Growth Factor applicable for a given year (SGFy) in the ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)".This information will be produced in accordance with the timeline as defined in this Part . Note. ICAO document entitled "CORSIA Annual Sector's Growth Factor (SGF)"is available from the ICAO CORSIA website. (e) The Authority will calculate, when applicable, the aeroplane operator's Growth Factor for a given year (OGFy) in accordance with the CO2 emissions from the verified Emissions Reports submitted by aeroplane operators attributed to it, as follows: where: OEy=Total aeroplane operator's CO2 emissions covered by 16.5.1.1 in the given year y; and OEB,y= Average total annual aeroplane operator's CO2 emissions during 2019 and 2020 covered by 16.5.1.1 in the given year y. (f) The Authority will, upon calculating the offsetting requirements in a given year (ORy) of each of the aeroplane operators attributed to it, inform the aeroplane operator of its offsetting requirements according to the timeline as defined in this Part .			
16.5.1.3	**EMISSIONS REDUCTIONS FROM THE USE OF CORSIA ELIGIBLE FUELS** (a) The aeroplane operator that intends to claim for emissions reductions from the use of CORSIA eligible fuels in a given year shall compute emissions reductions as follows: where: ERy = Emissions reductions from the use of CORSIA eligible fuels in the given year y (in tonnes); FCF = Fuel conversion factor, equal to 3.1kgCO2/kg fuel for Jet-A fuel/Jet-A1 fuel and 3.10 kg			

	CO2/kg fuel for AvGas or Jet-B fuel MSf ,y = Total mass of a neat CORSIA eligible fuel claimed in the given year y (in tonnes), as described and reported in Field 12. Bin IS: 16.4.3.3 (a); LSf = Life cycle emissions value for a CORSIA eligible fuel (in gCO2e/MJ); and LC = Baseline lifecycle emissions values for aviation fuel, equal to 89g CO2e/MJ for jet fuel and equal to95g CO2e/MJ for AvGas. *Note 2. For each of the CORSIA eligible fuels claimed, the total mass of the neat CORSIA eligible fuel claimed in the given year y needs to be multiplied by its emissions reduction factor (ERFf). Then the quantities are summed for all CORSIA eligible fuels.* (b) If a Default Lifecycle Emissions value issued, then the aeroplane operator shall use the ICAO document entitled "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels". Note. ICAO document entitled "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" is available on the ICAO CORSIA website for the calculation in 16.5.1.3 (a). (c) If an Actual Life Cycle Emissions value is used, then an approved Sustainability Certification Scheme shall ensure that the methodology, as defined in the ICAO document entitled "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values". *Note. ICAO document entitled "CORSIA Methodology for Calculating Actual Life Cycle Emissions Values" is available on the ICAO CORSIA website, has been applied correctly.*			
16.5.1.4	**TOTAL FINAL CO2 OFFSETTING REQUIREMENTS FOR A GIVEN COMPLIANCE PERIOD WITH EMISSIONS REDUCTIONS FROM THE USE OF CORSIA ELIGIBLE FUELS** (a) The amount of CO2 emissions required to be offset by the aeroplane operator, after taking in to account emissions reductions from the use of CORSIA eligible fuels in a given compliance period from 1 January 2021 to 31 December 2035, shall be calculated by the State as follows:			

	FORc = (OR1,c+ OR2,c+ OR3,c) – (ER1,c+ ER2,c+ ER3,c) where: FORc = Aeroplane operator's total final offsetting requirements in the given compliance period c; ORy,c = Aeroplane operator's offsetting requirements in the given year y (where y=1,2or3)of the compliance period c; and ERy,c = Emissions reductions from the use of CORSIA eligible fuels in the given year y (where y=1,2or3) of the compliance period c. (b) If the aeroplane operator's total final offsetting requirements during a compliance period (i.e., FORc) is negative, then the aeroplane requirements for the compliance period. These negative offsetting requirements shall not be carried forward to subsequent compliance periods. (c) The aeroplane operator's total final offsetting requirements during a compliance period (i.e., FORc) shall be rounded up to the nearest tonne of CO2. (d) The Authority will, upon calculating the total final offsetting requirements for a given compliance period of each of the aeroplane operators attributed to it, inform the aeroplane operator of its total final offsetting requirements according to the timeline as defined in this Part . *Note. Information on CORSIA Eligible Emissions Units, which can be used to meet CO2 offsetting requirements, are contained in Subpart 16.6.*			
16.6	**EMISSIONS UNITS** *Note. An emissions unit represents one metric tonne of carbon dioxide equivalent.*			
16.6.1	**GENERAL Requirements**			

16.6.1.1	**APPLICABILITY OF EMISSIONS UNITS** (a) The requirements of this Sub-part shall be applicable to an aeroplane operator who is subject to offsetting requirements in Subpart 16.5. Note. See also Section 16.3.1 and subpart 16.8 for administration procedures relevant to Subpart 16.6.			
16.6.1.2	**CANCELLING CORSIA ELIGIBLE EMISSIONS UNITS** (a) The aeroplane operator shall meet its offsetting requirements according to 16.5.1.4 (d), as calculated by the State to which it is attributed, by cancelling CORSIA Eligible Emissions Units in a quantity equal to its total final offsetting requirements for a given compliance period (i.e., FORc). *Note 1. The CORSIA Eligible Emissions Units are only those units described in the ICAO document entitled "CORSIA Eligible Emissions Units", which meet the CORSIA Emissions Unit Eligibility Criteria contained in the ICAO document entitled "CORSIA Emissions Unit Eligibility Criteria". These ICAO documents are available on the ICAO CORSIA website.* *Note 2. The CORSIA Eligible Emissions Units are determined by the Council, upon recommendation of a technical advisory body established by the Council, and meet the CORSIA Emissions Unit Eligibility Criteria. The CORSIA Emissions Unit Eligibility Criteria are approved and may only beam ended by the Council, with the technical contribution of CAEP, taking into account relevant developments in the UNFCCC and the Paris Agreement. The emissions units generated from mechanisms established under the UNFCCC and the Paris Agreement are eligible for use in CORSIA, provided that they align with decisions by the Council with the technical contribution of CAEP, including on avoiding double counting and on eligible vintage and timeframe.* (b) To fulfil the provisions in 16.6.1.2 (a), the aeroplane operator shall:			

	(1) Cancel such CORSIA Eligible Emissions Units within a registry designated by a CORSIA Eligible Emissions Unit Programme in accordance with the timeline as defined in this Part ; and (2) Request each CORSIA Eligible Emissions Unit Programme registry to make visible on the registry's public website, information on each of the aeroplane operator's cancelled CORSIA Eligible Emissions Units fora given compliance period, as defined in this Part . Such information for each cancelled CORSIA Eligible Emissions Units hall include the consolidated identifying information in Field 5 of IS: 16.4.3.6 (e), except fields 5.j, 5.k and 5.m. *Note. "Cancel" means the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".*			
16.6.1.3	**REPORTING EMISSIONS UNIT CANCELLATION** (a) The aeroplane operator attributed to the authority will report the cancellation of CORSIA Eligible Emissions Units carried out in accordance with 16.23.1.2 to meet its total final offsetting requirements for a given compliance period, by submitting to the Authority a copy of the verified Emissions Unit Cancellation Report for approval and a copy of the associated Verification Report. The Emissions Unit Cancellation Report shall contain information using the required fields defined in IS: 16.4.3.6 (e) and shall be submitted to the Authority according to the timeline as defined in this Part . (b) The Authority will report to ICAO in accordance with the timeline as defined in this Part. This report shall contain the information as defined in IS: 16.4.3.6 (f), using an ICAO approved form. (c) The Authority will publish the following information, once submitted to ICAO, for a given compliance period:			

	(1) Total final offsetting requirements over the compliance period for each aeroplane operators attributed to the State; and (2) Total quantity of emissions units cancelled over the compliance period by each aeroplane operator to reconcile the total final offsetting requirements, as reported by each aeroplane operator attributed to the State.			
16.6.2	**VERIFICATION OF EMISSIONS UNIT CANCELLATION REPORT**			
16.6.2.1	**VERIFICATION OF AN AEROPLANE OPERATOR'S EMISSIONS UNIT CANCELLATION REPORT** (a) The aeroplane operator shall engage a verification body for the verification of its Emissions Unit Cancellation Report. Note. The aeroplane operator may choose to use the same verification body engaged for the verification of its Emissions Report, although it is not obligated to do so. (b) A verification body shall conduct the verification according to ISO 14064- 3:2006, and the relevant requirements in IS: 16.6.2.1. Note. ISO 14064-3: 2006 entitled "Greenhouse gases – Part3: Specification with guidance for the validation and verification of greenhouse gas assertions." (c) If required by the verification body, the aeroplane operator shall provide access to relevant information on the cancellation of emissions units. (d) Following the verification of the Emissions Unit Cancellation Report by the verification body, the aeroplane Operator and the verification body shall both independently submit, upon authorization by the aeroplane operator, a copy of the Emissions Unit Cancellation Report and associated Verification			

	Report to the State to which the aeroplane operator is attributed in accordance with the timeline in this Part. (e) The Authority will perform an order of magnitude check of the Emissions Unit Cancellation Report in accordance with the timeline, as defined in this Part. Note. Further guidance material on the verification of Emissions Unit Cancellation Report is provided in the Environmental Technical Manual (Doc 9501), Volume IV–Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).			
16.7	**VERIFICATION BODY AND NATIONAL ACCREDITATION BODY**			
16.7.1	**VERIFICATION BODY**			
16.7.1.1	**NATIONAL VERIFICATION BODY** requirements in IS: 16.7.1.1 by a national accreditation body, in order to be eligible to verify the Emissions Report of the aeroplane operator. (a) A verification body shall be accredited to ISO 14065:2013 and to the relevant (b) A verification body shall be accredited to ISO 14065:2013 and the relevant requirements in IS: 16.7.1.1 by a national accreditation body, in order to be eligible to verify the Emissions Unit Cancellation Report of an aeroplane operator. The Authority will perform an order of magnitude check of the Emissions Unit Cancellation Report in accordance with the timeline, as defined in this Part.			

	Note. ISO14065:2013 entitled "Greenhouse gases–Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition, Document published on: 2013-04." (c) The Authority will submit to ICAO a list of verification bodies accredited in Nigeria by 30 April 2019, and annually by 30 November thereafter. The Authority may submit updates to this list to ICAO on a more frequent basis.			
16.7.1.2	**OTHERS VERIFICATION BODY** (a) An aeroplane operator may engage a verification body accredited in another State, subject to rules and Order affecting the provision of verification services in the State to which the aeroplane operator is attributed.			
16.7.2	**ACCREDITATION BODY**			
16.7.2.1	**NATIONAL ACCREDITATION BODY** (a) A national accreditation body shall be working in accordance with **ISO/IEC 17011:2004**. *Note. **ISO/IEC17011:2004** entitled "Conformity assessment – General requirements for accreditation bodies accrediting conformity assessment bodies".*			
16.8	**ADMINISTRATIVE PROCESS**			
16.8.1	**ADMINISTRATIVE AGREEMENTS**			

16.8.1.1	**GENERAL REQUIREMENTS** (a) The Authority will approve the aeroplane operator compliance on the basis of satisfactory evidence that the aeroplane operator meets requirements that are at least equal to the applicable Standards specified in this Volume.			
16.8.1.2	**DELEGATION** a) The Authority will not delegate enforcement of the requirements in this Volume, or their administrative tasks towards ICAO, to another State. (b) The Authority may delegate administration processes of this Volume to another State through an administrative partnership based on bilateral agreement among the respective States. Note. A template for, and guidance on, administrative partnerships is provided in the Environmental Technical Manual (Doc 9501), Volume IV – Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).			
16.8.1.3	**CAPACITY SUPPORT THROUGH AN ADMINISTRATIVE PARTNERSHIP** (a) The State providing capacity support through an administrative partnership shall notify ICAO about the contracting administrating authorities, affected aeroplane operators, scope and duration of the administrative partnership and a copy of the bilateral agreement. (b) The State providing capacity support shall assess whether the administrating authority that has been delegated authority, which will provide administering tasks for another State, has the required resources to offer such services.			

	(c) The State receiving capacity support shall ensure that aeroplane operators attributed to it are advised of the administrative arrangements prior to start of the administrative partnership and any potential changes thereafter. (d) The Authority will not withdraw from an administrative partnership before completion of the reporting activities at the end of the reporting period, but it may withdraw from an administrative partnership according to the notice period defined in the agreement. (e) The Authority will submit to ICAO a list of verification bodies accredited in the State according to the requirements as described in IS16.4.3.6 (a), (Field 2), and in accordance with the timeline as defined in this Part . The State may submit updates to this list to ICAO on a more frequent basis			